

LIMPOPO: GREATER GIYANI (LIM331)
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 | 576 941 | 219 469 | 38.0% | 187 024 | 32.4% | 406 493 | 70.5% | 48 842 | 16.8% | 282.9% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 9 184 | 3 056 | 33.3% | 3 219 | 35.1% | 6 275 | 68.3% | 2 186 | 46.4% | 47.2% |
| Sale of Goods and Rendering of Services | 2 182 | 210 | 9.6% | 343 | 15.7% | 553 | 25.3% | 443 | 30.2% | (22.7%) |
| Agency services | 6 000 | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 522 | 5 047 | 331.5% | 5 165 | 339.2% | 10 212 | 670.8% | 4 556 | 259.5% | 13.4% |
| Interest earned from Current and Non Current Assets | 27 216 | 5 297 | 19.5% | 6 343 | 23.3% | 11 640 | 42.8% | 6 092 | 89.2% | 4.1% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 710 | 54 | 7.6% | 59 | 8.3% | 113 | 15.9% | 51 | 19.4% | 15.7% |
| Licence and permits | 8 450 | (2 156) | (25.5%) | 1 894 | 22.4% | (263) | (3.1%) | (2 980) | (69.4%) | (163.5%) |
| Operational Revenue | 2 600 | 2 986 | 114.8% | 708 | 27.2% | 3 694 | 142.1% | 863 | 16.3% | (17.9%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 84 316 | 22 360 | 26.5% | 21 895 | 26.0% | 44 255 | 52.5% | 20 852 | 52.9% | 5.0% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 355 | 15 | 4.2% | 54 | 15.3% | 69 | 19.4% | 11 | 6.1% | 404.2% |
| Licences or permits | 120 | 10 | 8.6% | 119 | 99.3% | 129 | 107.9% | 15 | 32.0% | 715.3% |
| Transfer and subsidies - Operational | 410 474 | 169 728 | 41.3% | 135 244 | 32.9% | 304 972 | 74.3% | 6 384 | 2.2% | 2 018.6% |
| Interest | 23 812 | 12 862 | 54.0% | 11 982 | 50.3% | 24 844 | 104.3% | 10 370 | 85.5% | 15.5% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 711 070 | 78 495 | 11.0% | 167 454 | 23.5% | 245 948 | 34.6% | 150 081 | 40.6% | 11.6% |
| Employee related costs | 203 647 | 44 833 | 22.0% | 45 462 | 22.3% | 90 295 | 44.3% | 42 138 | 41.9% | 7.9% |
| Remuneration of councillors | 25 800 | 6 347 | 24.6% | 9 717 | 37.7% | 16 064 | 62.3% | 6 331 | 54.5% | 53.5% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 14 350 | 1 209 | 8.4% | 1 546 | 10.8% | 2 755 | 19.2% | 2 060 | 26.6% | (24.9%) |
| Debt impairment | 125 000 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 104 000 | - | - | 32 991 | 31.7% | 32 991 | 31.7% | 55 713 | 58.6% | (40.8%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 139 316 | 10 500 | 7.5% | 50 710 | 36.4% | 61 210 | 43.9% | 17 777 | 25.1% | 185.3% |
| Transfers and subsidies | 1 600 | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 97 358 | 15 605 | 16.0% | 27 028 | 27.8% | 42 633 | 43.8% | 26 061 | 50.4% | 3.7% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (134 129) | 140 974 | | 19 571 | | 160 545 | | (101 239) | | |
| Transfers and subsidies - capital (monetary allocations) | 85 634 | 13 586 | 15.9% | 36 175 | 42.2% | 49 761 | 58.1% | 37 772 | 61.9% | (4.2%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (48 495) | 154 561 | | 55 745 | | 210 306 | | (63 467) | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | (48 495) | 154 561 | | 55 745 | | 210 306 | | (63 467) | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (48 495) | 154 561 | | 55 745 | | 210 306 | | (63 467) | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (48 495) | 154 561 | | 55 745 | | 210 306 | | (63 467) | | |

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 | | 180 505 | 13 351 | 7.4% | 55 651 | 30.8% | 69 002 | 38.2% | 55 516 | 50.6% | -2% |
| National Government | | 85 634 | 11 814 | 13.8% | 30 078 | 35.1% | 41 892 | 48.9% | 34 999 | 70.7% | (14.1%) |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 85 634 | 11 814 | 13.8% | 30 078 | 35.1% | 41 892 | 48.9% | 34 999 | 70.7% | (14.1%) |
| Borrowing | | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 94 871 | 1 537 | 1.6% | 25 573 | 27.0% | 27 110 | 28.6% | 20 517 | 32.2% | 24.6% |
| Capital Expenditure Functional | | 180 505 | 13 351 | 7.4% | 55 651 | 30.8% | 69 002 | 38.2% | 55 516 | 50.6% | -2% |
| Municipal governance and administration | | 22 650 | 1 253 | 5.5% | 11 584 | 51.1% | 12 838 | 56.7% | 186 | .8% | 6 144.0% |
| Executive and Council | | 250 | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 22 400 | 1 253 | 5.6% | 11 584 | 51.7% | 12 838 | 57.3% | 186 | .9% | 6 144.0% |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | | 29 816 | - | - | 6 836 | 22.9% | 6 836 | 22.9% | 10 840 | 65.2% | (36.9%) |
| Community and Social Services | | 1 900 | - | - | - | - | - | - | 2 757 | 93.3% | (100.0%) |
| Sport And Recreation | | 27 866 | - | - | 6 836 | 24.5% | 6 836 | 24.5% | 3 149 | 21.6% | 117.1% |
| Public Safety | | 50 | - | - | - | - | - | - | - | 44.1% | - |
| Housing | | - | - | - | - | - | - | - | 4 934 | 177.7% | (100.0%) |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | | 89 155 | 12 098 | 13.6% | 27 267 | 30.6% | 39 365 | 44.2% | 23 104 | 64.2% | 18.0% |
| Planning and Development | | 6 900 | - | - | 368 | 5.3% | 368 | 5.3% | 733 | 36.6% | (49.9%) |
| Road Transport | | 82 255 | 12 098 | 14.7% | 26 900 | 32.7% | 38 998 | 47.4% | 22 371 | 64.9% | 20.2% |
| Environmental Protection | | - | - | - | - | - | - | - | - | - | - |
| Trading Services | | 38 884 | - | - | 9 963 | 25.6% | 9 963 | 25.6% | 21 387 | 38.2% | (53.4%) |
| Energy sources | | 33 279 | - | - | 5 597 | 16.8% | 5 597 | 16.8% | 21 387 | 43.5% | (73.8%) |
| Water Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | 5 605 | - | - | 4 367 | 77.9% | 4 367 | 77.9% | - | - | (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 | 587 179 | 236 721 | 40.3% | 169 742 | 28.9% | 406 463 | 69.2% | 23 284 | 9.5% | 629.0% |
| Property rates | 43 072 | 15 418 | 35.8% | 7 527 | 17.5% | 22 946 | 53.3% | 18 427 | 31.6% | (59.2%) |
| Service charges | 3 903 | 2 264 | 58.0% | 2 544 | 65.2% | 4 808 | 123.2% | 2 475 | 32.9% | 2.8% |
| Other revenue | 16 880 | 7 152 | 42.4% | 1 080 | 6.4% | 8 232 | 48.8% | 541 | 29.0% | 99.6% |
| Transfers and Subsidies - Operational | 410 474 | 175 283 | 42.7% | 135 590 | 33.0% | 310 873 | 75.7% | 1 841 | 1.3% | 7 266.8% |
| Transfers and Subsidies - Capital | 85 634 | 36 605 | 42.7% | 23 000 | 26.9% | 59 605 | 69.6% | - | 19.4% | (100.0%) |
| Interest | 27 216 | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (515 305) | (83 097) | 16.1% | (190 421) | 37.0% | (273 518) | 53.1% | (141 325) | 59.8% | 34.7% |
| Suppliers and employees | (513 705) | (83 097) | 16.2% | (190 421) | 37.1% | (273 518) | 53.2% | (141 325) | 60.0% | 34.7% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (1 600) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 71 874 | 153 625 | 213.7% | (20 679) | (28.8%) | 132 945 | 185.0% | (118 041) | (135.3%) | (82.5%) |
| 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 | (222 553) | - | - | 12 840 | (5.8%) | 12 840 | (5.8%) | 55 516 | (.7%) | (76.9%) |
| Capital assets | (222 553) | - | - | 12 840 | (5.8%) | 12 840 | (5.8%) | 55 516 | (.7%) | (76.9%) |
| Net Cash from(used) Investing Activities | (222 553) | - | - | 12 840 | (5.8%) | 12 840 | (5.8%) | 55 516 | (.7%) | (76.9%) |
| 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 | (150 679) | 153 625 | (102.0%) | (7 840) | 5.2% | 145 785 | (96.8%) | (62 525) | 212.1% | (87.5%) |
| Cash/cash equivalents at the year begin: | 317 755 | - | - | 551 404 | 173.5% | - | - | 256 251 | - | 115.2% |
| Cash/cash equivalents at the year end: | 167 076 | 153 625 | 91.9% | 543 565 | 325.3% | 543 565 | 325.3% | 193 726 | (202.3%) | 180.6% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|-------------|------|--------------|------|--------------|------|--------------|-------|---------|--------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 931 | .7% | 975 | .8% | 803 | .6% | 125 371 | 97.9% | 128 079 | 16.4% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 5 575 | 2.2% | 4 971 | 2.0% | 4 854 | 2.0% | 232 497 | 93.8% | 247 898 | 31.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 384 | 1.2% | 365 | 1.1% | 357 | 1.1% | 31 926 | 96.7% | 33 032 | 4.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 073 | 2.3% | 997 | 2.1% | 941 | 2.0% | 44 276 | 93.6% | 47 287 | 6.1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 8 | 1.1% | 8 | 1.1% | 8 | 1.1% | 687 | 96.8% | 710 | .1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 6 055 | 1.9% | 5 957 | 1.9% | 5 858 | 1.8% | 303 812 | 94.4% | 321 683 | 41.2% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 20 | 1.3% | 21 | 1.3% | 20 | 1.2% | 1 557 | 96.2% | 1 619 | 2% | - | - | - | - |
| Total By Income Source | 14 046 | 1.8% | 13 294 | 1.7% | 12 840 | 1.6% | 740 127 | 94.9% | 780 307 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 538 | 1.6% | 2 966 | 1.9% | 2 892 | 1.8% | 150 640 | 94.7% | 159 036 | 20.4% | - | - | - | - |
| Commercial | 2 859 | 3.8% | 1 629 | 2.2% | 1 470 | 2.0% | 69 321 | 92.1% | 75 280 | 9.6% | - | - | - | - |
| Households | 7 833 | 1.5% | 7 906 | 1.5% | 7 691 | 1.5% | 506 929 | 95.6% | 530 359 | 68.0% | - | - | - | - |
| Other | 817 | 5.2% | 793 | 5.1% | 786 | 5.0% | 13 237 | 84.7% | 15 632 | 2.0% | - | - | - | - |
| Total By Customer Group | 14 046 | 1.8% | 13 294 | 1.7% | 12 840 | 1.6% | 740 127 | 94.9% | 780 307 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|---------|--------------|-------|--------------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | 0 | (11.1%) | (0) | 11.1% | (0) | 100.0% | (0) | 81.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | (0) | 50.0% | (0) | 50.0% | - | - | - | - | (0) | 18.2% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | (0) | 9.1% | - | - | (0) | 9.1% | (0) | 81.8% | (0) | 100.0% |

Contact Details

| | | |
|-------------------------|----------------------|--------------|
| Municipal Manager | Mr Vusi Duncan Khoza | 015 811 5541 |
| Chief Financial Officer | Mr Fedum Nkuna | 015 811 5564 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 522 367 | 199 778 | 38.2% | 158 158 | 30.3% | 357 936 | 68.5% | 150 286 | 71.7% | 5.2% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 28 080 | 4 656 | 16.6% | 7 123 | 25.4% | 11 779 | 41.9% | 5 419 | 55.2% | 31.4% |
| Service charges - Water | - | 4 | - | 739 | - | 743 | - | - | - | (100.0%) |
| Service charges - Waste Water Management | - | - | - | 520 | - | 520 | - | - | - | (100.0%) |
| Service charges - Waste Management | 6 356 | 1 593 | 25.1% | 1 639 | 25.8% | 3 231 | 50.8% | 1 428 | 46.5% | 14.7% |
| Sale of Goods and Rendering of Services | 2 106 | 163 | 7.7% | 407 | 19.3% | 570 | 27.1% | 556 | 61.4% | (26.7%) |
| Agency services | 3 533 | 584 | 16.5% | 1 580 | 44.7% | 2 164 | 61.3% | - | - | (100.0%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 3 935 | 726 | 18.4% | 764 | 19.4% | 1 489 | 37.9% | 956 | 51.1% | (20.1%) |
| Interest earned from Current and Non Current Assets | 4 888 | 2 175 | 44.5% | 1 120 | 22.9% | 3 295 | 67.4% | 868 | 180.4% | 29.0% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 261 | 33 | 12.7% | 125 | 47.9% | 158 | 60.5% | 54 | 44.3% | 133.1% |
| Licence and permits | 23 627 | 5 628 | 23.8% | 4 069 | 17.2% | 9 698 | 41.0% | 6 233 | 56.4% | (34.7%) |
| Operational Revenue | 336 | 4 | 1.2% | 0 | .1% | 5 | 1.4% | 0 | 5.3% | 89.3% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 21 522 | 12 747 | 59.2% | (1 289) | (6.0%) | 11 458 | 53.2% | 4 930 | 77.7% | (126.1%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 629 | 6 | .9% | 16 | 2.6% | 22 | 3.5% | 24 | 6.9% | (31.7%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 423 528 | 171 293 | 40.4% | 141 160 | 33.3% | 312 453 | 73.8% | 129 641 | 74.8% | 8.9% |
| Interest | 2 726 | 166 | 6.1% | 183 | 6.7% | 349 | 12.8% | 177 | 13.6% | 3.6% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | 839 | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 467 528 | 100 893 | 21.6% | 169 528 | 36.3% | 270 422 | 57.8% | 132 186 | 55.9% | 28.2% |
| Employee related costs | 151 912 | 36 104 | 23.8% | 41 119 | 27.1% | 77 224 | 50.8% | 37 392 | 50.4% | 10.0% |
| Remuneration of councillors | 32 821 | 7 572 | 23.1% | 10 124 | 30.8% | 17 696 | 53.9% | 8 110 | 56.8% | 24.8% |
| Bulk purchases - electricity | 22 615 | 4 947 | 21.9% | 6 511 | 28.8% | 11 458 | 50.7% | 7 705 | 60.0% | (15.5%) |
| Inventory consumed | 12 547 | 3 087 | 24.6% | 2 709 | 21.6% | 5 795 | 46.2% | 2 931 | 52.7% | (7.6%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 27 004 | - | - | 26 283 | 97.3% | 26 283 | 97.3% | 22 466 | 103.1% | 17.0% |
| Interest | 81 | - | - | - | - | - | - | - | - | - |
| Contracted services | 114 984 | 35 755 | 31.1% | 45 609 | 39.7% | 81 364 | 70.8% | 33 405 | 64.2% | 36.5% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 15 955 | - | - | - | - | - | - | - | - | - |
| Operational costs | 89 609 | 13 428 | 15.0% | 37 174 | 41.5% | 50 602 | 56.5% | 20 177 | 57.5% | 84.2% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 54 839 | 98 885 | | (11 371) | | 87 514 | | 18 100 | | |
| Transfers and subsidies - capital (monetary allocations) | 68 594 | 39 602 | 57.7% | 20 236 | 29.5% | 59 838 | 87.2% | 25 648 | 58.1% | (21.1%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 123 433 | 138 487 | | 8 865 | | 147 353 | | 43 748 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 123 433 | 138 487 | | 8 865 | | 147 353 | | 43 748 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 123 433 | 138 487 | | 8 865 | | 147 353 | | 43 748 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 123 433 | 138 487 | | 8 865 | | 147 353 | | 43 748 | | |

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 | 123 209 | 40 076 | 32.5% | 26 288 | 21.3% | 66 364 | 53.9% | 30 794 | 49.9% | (14.6%) | |
| National Government | 68 594 | 34 514 | 50.3% | 17 325 | 25.3% | 51 840 | 75.6% | 22 723 | 51.2% | (23.8%) | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 68 594 | 34 514 | 50.3% | 17 325 | 25.3% | 51 840 | 75.6% | 22 723 | 51.2% | (23.8%) | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 54 615 | 5 562 | 10.2% | 8 963 | 16.4% | 14 524 | 26.6% | 8 071 | 47.7% | 11.0% | |
| Capital Expenditure Functional | 123 209 | 40 076 | 32.5% | 26 288 | 21.3% | 66 364 | 53.9% | 30 794 | 49.9% | (14.6%) | |
| Municipal governance and administration | 4 750 | - | - | - | - | - | - | - | - | - | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | |
| Finance and administration | 4 750 | - | - | - | - | - | - | - | - | - | |
| Internal audit | - | - | - | - | - | - | - | - | - | - | |
| Community and Public Safety | 5 000 | - | - | - | - | - | - | (5) | 8.3% | (100.0%) | |
| Community and Social Services | 300 | - | - | - | - | - | - | - | - | - | |
| Sport And Recreation | 4 700 | - | - | - | - | - | - | (5) | 8.8% | (100.0%) | |
| Public Safety | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Health | - | - | - | - | - | - | - | - | - | - | |
| Economic and Environmental Services | 90 493 | 40 076 | 44.3% | 22 109 | 24.4% | 62 185 | 68.7% | 29 872 | 57.5% | (26.0%) | |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | |
| Road Transport | 90 493 | 40 076 | 44.3% | 22 109 | 24.4% | 62 185 | 68.7% | 29 872 | 57.5% | (26.0%) | |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | |
| Trading Services | 22 966 | - | - | 4 179 | 18.2% | 4 179 | 18.2% | 927 | 22.4% | 350.8% | |
| Energy sources | 10 770 | - | - | - | - | - | - | 927 | 26.7% | (100.0%) | |
| Water Management | 200 | - | - | - | - | - | - | - | - | - | |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | |
| Waste Management | 11 996 | - | - | 4 179 | 34.8% | 4 179 | 34.8% | - | - | (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 | 605 087 | 7 293 | 1.2% | 5 950 | 1.0% | 13 242 | 2.2% | 35 791 | 41.5% | (83.4%) |
| Property rates | 13 688 | - | - | - | - | - | - | 531 | 33.3% | (100.0%) |
| Service charges | 27 863 | - | - | - | - | - | - | 3 070 | 36.4% | (100.0%) |
| Other revenue | 66 525 | 5 117 | 7.7% | 4 830 | 7.3% | 9 947 | 15.0% | 5 846 | 20.0% | (17.4%) |
| Transfers and Subsidies - Operational | 423 528 | 0 | - | 0 | - | 0 | - | 0 | 40.3% | 29 900.0% |
| Transfers and Subsidies - Capital | 68 594 | - | - | - | - | - | - | 25 864 | 71.5% | (100.0%) |
| Interest | 4 888 | 2 175 | 44.5% | 1 120 | 22.9% | 3 295 | 67.4% | 480 | 34.8% | 133.4% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (424 569) | (80 738) | 19.0% | (108 433) | 25.5% | (189 170) | 44.6% | (81 529) | 41.5% | 33.0% |
| Suppliers and employees | (424 488) | (80 738) | 19.0% | (108 433) | 25.5% | (189 170) | 44.6% | (81 529) | 41.5% | 33.0% |
| Finance charges | (81) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 180 518 | (73 445) | (40.7%) | (102 483) | (56.8%) | (175 928) | (97.5%) | (45 738) | 41.4% | 124.1% |
| 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 | (123 209) | (47 165) | 38.3% | (26 720) | 21.7% | (73 885) | 60.0% | (33 214) | 46.5% | (19.6%) |
| Capital assets | (123 209) | (47 165) | 38.3% | (26 720) | 21.7% | (73 885) | 60.0% | (33 214) | 46.5% | (19.6%) |
| Net Cash from(used) Investing Activities | (123 209) | (47 165) | 38.3% | (26 720) | 21.7% | (73 885) | 60.0% | (33 214) | 46.5% | (19.6%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 57 309 | (120 610) | (210.5%) | (129 203) | (225.4%) | (249 813) | (435.9%) | (78 952) | 27.5% | 63.6% |
| Cash/cash equivalents at the year begin: | 3 219 | 12 693 | 394.4% | (108 944) | (3 384.9%) | 12 693 | 394.4% | 94 798 | 159.7% | (214.9%) |
| Cash/cash equivalents at the year end: | 60 527 | (108 944) | (180.0%) | (238 162) | (393.5%) | (238 162) | (393.5%) | 15 850 | 33.4% | (1 602.6%) |

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 | 905 | 2.0% | 988 | 2.2% | 554 | 1.2% | 43 091 | 94.6% | 45 538 | 11.6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1 354 | 5.2% | 892 | 3.4% | 793 | 3.1% | 22 815 | 88.2% | 25 854 | 6.6% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 841 | 2.8% | 2 717 | 4.2% | 1 635 | 2.5% | 59 003 | 90.5% | 65 196 | 16.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 587 | 1.3% | 562 | 1.2% | 557 | 1.2% | 44 281 | 96.3% | 45 987 | 11.7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 622 | .8% | 560 | .8% | 556 | .8% | 71 832 | 97.6% | 73 570 | 18.7% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 446 | .4% | 1 049 | .9% | 559 | .5% | 120 163 | 98.3% | 122 217 | 31.1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0 | - | 0 | - | 1 | - | 14 858 | 100.0% | 14 860 | 3.8% | - | - | - | - |
| Total By Income Source | 5 755 | 1.5% | 6 767 | 1.7% | 4 655 | 1.2% | 376 044 | 95.6% | 393 222 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 677 | 3.7% | 341 | 1.8% | 329 | 1.8% | 17 161 | 92.7% | 18 508 | 4.7% | - | - | - | - |
| Commercial | 1 309 | 3.2% | 2 855 | 7.0% | 1 179 | 2.9% | 35 544 | 86.9% | 40 888 | 10.4% | - | - | - | - |
| Households | 3 769 | 1.1% | 3 571 | 1.1% | 3 147 | .9% | 323 338 | 96.9% | 333 826 | 84.9% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 5 755 | 1.5% | 6 767 | 1.7% | 4 655 | 1.2% | 376 044 | 95.6% | 393 222 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|--------|--------------|-----|--------------|---|--------------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1 642 | 100.0% | - | - | - | - | - | - | 1 642 | 45.8% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | 1 | 100.0% | 1 | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 207 | 62.2% | 2 | .1% | - | - | 731 | 37.7% | 1 941 | 54.2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 2 850 | 79.5% | 2 | .1% | - | - | 732 | 20.4% | 3 584 | 100.0% |

Contact Details

| | | |
|-------------------------|----------------------------|--------------|
| Municipal Manager | Mr Sewape MO | 015 309 9246 |
| Chief Financial Officer | Ms Sesene Annah Ngaletsane | 015 309 9246 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 858 313 | 607 730 | 32.7% | 504 497 | 27.1% | 1 112 227 | 59.9% | 460 213 | 63.2% | 9.6% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 920 784 | 271 282 | 29.5% | 211 162 | 22.9% | 482 444 | 52.4% | 182 919 | 53.6% | 15.4% |
| Service charges - Water | - | 12 254 | - | 4 783 | - | 17 037 | - | - | - | (100.0%) |
| Service charges - Waste Water Management | - | 2 106 | - | 1 448 | - | 3 554 | - | - | - | (100.0%) |
| Service charges - Waste Management | 43 979 | 11 189 | 25.4% | 11 032 | 25.1% | 22 221 | 50.5% | 10 424 | 50.3% | 5.8% |
| Sale of Goods and Rendering of Services | 1 314 | 644 | 49.0% | 94 | 7.2% | 738 | 56.2% | 56 | 3.9% | 67.2% |
| Agency services | 16 664 | (323) | (1.9%) | (413) | (2.5%) | (736) | (4.4%) | (361) | (4.6%) | 14.5% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 35 735 | 19 414 | 54.3% | 18 432 | 51.6% | 37 847 | 105.9% | 16 204 | 72.8% | 13.8% |
| Interest earned from Current and Non Current Assets | 22 764 | 7 992 | 35.1% | 6 474 | 28.4% | 14 466 | 63.5% | 5 194 | 119.8% | 24.7% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1 738 | 366 | 21.0% | 350 | 20.1% | 715 | 41.2% | 446 | 69.6% | (21.5%) |
| Licence and permits | 1 229 | 37 | 3.0% | 76 | 6.2% | 114 | 9.2% | 117 | 22.2% | (34.9%) |
| Operational Revenue | 9 312 | 2 679 | 28.8% | 4 674 | 50.2% | 7 352 | 79.0% | 2 649 | 35.6% | 76.4% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 190 272 | 41 788 | 22.0% | 47 532 | 25.0% | 89 319 | 46.9% | 38 117 | 49.8% | 24.7% |
| Surcharges and Taxes | 311 | 54 | 17.4% | 25 | 8.2% | 80 | 25.5% | 176 | 72.5% | (85.6%) |
| Fines, penalties and forfeits | 3 508 | 184 | 5.2% | 181 | 5.1% | 364 | 10.4% | 50 | 6.5% | 261.0% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 587 003 | 231 574 | 39.5% | 189 098 | 32.2% | 420 672 | 71.7% | 198 102 | 82.4% | (4.5%) |
| Interest | 23 698 | 6 491 | 27.4% | 9 549 | 40.3% | 16 040 | 67.7% | 6 120 | 64.4% | 56.0% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 717 646 | 371 440 | 21.6% | 450 735 | 26.2% | 822 175 | 47.9% | 354 824 | 45.4% | 27.0% |
| Employee related costs | 447 514 | 107 321 | 24.0% | 112 316 | 25.1% | 219 637 | 49.1% | 92 145 | 48.2% | 21.9% |
| Remuneration of councillors | 30 558 | 7 231 | 23.7% | 8 392 | 27.5% | 15 623 | 51.1% | 8 734 | 53.7% | (3.9%) |
| Bulk purchases - electricity | 560 012 | 179 849 | 32.1% | 156 343 | 27.9% | 336 191 | 60.0% | 128 876 | 48.5% | 21.3% |
| Inventory consumed | 87 745 | 16 200 | 18.5% | 29 750 | 33.9% | 45 950 | 52.4% | 25 919 | 49.4% | 14.8% |
| Debt impairment | 106 277 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 118 168 | - | - | 60 626 | 51.3% | 60 626 | 51.3% | 28 972 | 50.1% | 109.3% |
| Interest | 16 085 | 10 | .1% | 0 | - | 10 | .1% | 4 412 | 51.6% | (100.0%) |
| Contracted services | 99 733 | 23 265 | 23.3% | 31 845 | 31.9% | 55 110 | 55.3% | 23 002 | 48.7% | 38.4% |
| Transfers and subsidies | 49 029 | 7 012 | 14.3% | 13 554 | 27.6% | 20 566 | 41.9% | 10 656 | 45.6% | 27.2% |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 202 526 | 30 553 | 15.1% | 37 909 | 18.7% | 68 462 | 33.8% | 32 108 | 35.5% | 18.1% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 140 667 | 236 291 | | 53 762 | | 290 053 | | 105 389 | | |
| Transfers and subsidies - capital (monetary allocations) | 122 953 | 26 588 | 21.6% | 36 004 | 29.3% | 62 592 | 50.9% | 800 | .7% | 4 400.5% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 263 620 | 262 879 | | 89 766 | | 352 645 | | 106 189 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 263 620 | 262 879 | | 89 766 | | 352 645 | | 106 189 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 263 620 | 262 879 | | 89 766 | | 352 645 | | 106 189 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 263 620 | 262 879 | | 89 766 | | 352 645 | | 106 189 | | |

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 | 231 309 | 31 513 | 13.6% | 46 869 | 20.3% | 78 382 | 33.9% | 41 474 | 32.8% | 13.0% |
| National Government | 124 809 | 26 568 | 21.3% | 30 760 | 24.6% | 57 328 | 45.9% | 24 371 | 37.0% | 26.2% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 124 809 | 26 568 | 21.3% | 30 760 | 24.6% | 57 328 | 45.9% | 24 371 | 37.0% | 26.2% |
| Borrowing | - | - | - | - | - | - | - | 2 359 | 86.4% | (100.0%) |
| Internally generated funds | 106 500 | 4 945 | 4.6% | 16 109 | 15.1% | 21 053 | 19.8% | 14 744 | 23.4% | 9.3% |
| Capital Expenditure Functional | 231 309 | 31 513 | 13.6% | 46 869 | 20.3% | 78 382 | 33.9% | 41 474 | 32.8% | 13.0% |
| Municipal governance and administration | 9 809 | 1 156 | 11.8% | 1 631 | 16.6% | 2 787 | 28.4% | 2 507 | 12.6% | (34.9%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 9 809 | 1 156 | 11.8% | 1 631 | 16.6% | 2 787 | 28.4% | 2 507 | 12.6% | (34.9%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 3 300 | - | - | 163 | 4.9% | 163 | 4.9% | - | - | (100.0%) |
| Community and Social Services | 400 | - | - | 163 | 40.7% | 163 | 40.7% | - | - | (100.0%) |
| Sport And Recreation | 200 | - | - | - | - | - | - | - | - | - |
| Public Safety | 2 700 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 164 561 | 26 682 | 16.2% | 36 789 | 22.4% | 63 472 | 38.6% | 33 808 | 41.1% | 8.8% |
| Planning and Development | 4 291 | - | - | 440 | 10.3% | 440 | 10.3% | - | - | (100.0%) |
| Road Transport | 160 270 | 26 682 | 16.6% | 36 349 | 22.7% | 63 032 | 39.3% | 33 808 | 41.8% | 7.5% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 53 639 | 3 674 | 6.8% | 8 285 | 15.4% | 11 960 | 22.3% | 5 160 | 16.0% | 60.6% |
| Energy sources | 53 639 | 3 674 | 6.8% | 7 588 | 14.1% | 11 262 | 21.0% | 5 160 | 16.0% | 47.0% |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | 698 | - | 698 | - | - | - | (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 | 2 179 079 | 2 521 607 | 115.7% | 2 039 806 | 93.6% | 4 561 413 | 209.3% | 1 965 985 | 255.9% | 3.8% |
| Property rates | 196 594 | - | - | - | - | - | - | 327 481 | 495.4% | (100.0%) |
| Service charges | 987 284 | - | - | - | - | - | - | - | - | - |
| Other revenue | 206 019 | 216 924 | 105.3% | 4 953 | 2.4% | 221 878 | 107.7% | 220 | 204.9% | 2 154.6% |
| Transfers and Subsidies - Operational | 587 003 | 1 861 791 | 317.2% | 1 744 205 | 297.1% | 3 605 996 | 614.3% | 1 609 285 | 586.3% | 8.4% |
| Transfers and Subsidies - Capital | 122 953 | 21 000 | 17.1% | - | - | 21 000 | 17.1% | 29 000 | 28.9% | (100.0%) |
| Interest | 79 226 | 421 892 | 532.5% | 290 648 | 366.9% | 712 539 | 899.4% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 762 596) | (462 568) | 26.2% | (418 528) | 23.7% | (881 097) | 50.0% | (388 618) | 54.1% | 7.7% |
| Suppliers and employees | (1 726 708) | (462 568) | 26.8% | (418 528) | 24.2% | (881 097) | 51.0% | (388 618) | 55.1% | 7.7% |
| Finance charges | (16 085) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (19 803) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 416 463 | 2 059 038 | 494.4% | 1 621 278 | 389.3% | 3 680 316 | 883.7% | 1 577 368 | 1 278.4% | 2.8% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | (373) | - | (373) | - | (509) | 28 093.7% | (26.8%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | (373) | - | (373) | - | (509) | 28 093.7% | (26.8%) |
| Payments | (260 005) | (37 190) | 14.3% | (46 164) | 17.8% | (83 355) | 32.1% | (52 405) | 42.9% | (11.9%) |
| Capital assets | (260 005) | (37 190) | 14.3% | (46 164) | 17.8% | (83 355) | 32.1% | (52 405) | 42.9% | (11.9%) |
| Net Cash from(used) Investing Activities | (260 005) | (37 190) | 14.3% | (46 537) | 17.9% | (83 728) | 32.2% | (52 914) | 43.4% | (12.1%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | (4 343) | 44.3% | (100.0%) |
| Repayment of borrowing | - | - | - | - | - | - | - | (4 343) | 44.3% | (100.0%) |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | (4 343) | 44.3% | (100.0%) |
| Net Increase/(Decrease) in cash held | 156 478 | 2 021 848 | 1 292.1% | 1 574 740 | 1 006.4% | 3 596 588 | 2 298.5% | 1 520 110 | 5 161.4% | 3.6% |
| Cash/cash equivalents at the year begin: | 177 311 | - | - | 2 021 847 | 1 140.3% | - | - | 1 882 530 | - | 7.4% |
| Cash/cash equivalents at the year end: | 333 790 | 2 021 848 | 605.7% | 3 596 588 | 1 077.5% | 3 596 588 | 1 077.5% | 3 579 952 | 1 719.2% | .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 | 11 417 | 5.7% | 3 765 | 1.9% | 3 341 | 1.7% | 180 236 | 90.7% | 198 758 | 14.4% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 108 028 | 22.7% | 17 645 | 3.7% | 15 997 | 3.4% | 333 876 | 70.2% | 475 546 | 34.6% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 31 516 | 7.2% | 10 741 | 2.4% | 9 118 | 2.1% | 389 203 | 88.3% | 440 578 | 32.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 007 | 4.5% | 768 | 1.7% | 726 | 1.6% | 40 670 | 92.1% | 44 171 | 3.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 8 988 | 5.2% | 2 988 | 1.7% | 2 853 | 1.6% | 159 210 | 91.5% | 174 040 | 12.6% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 257 | 4.0% | 112 | 1.7% | 87 | 1.4% | 5 941 | 92.9% | 6 396 | .5% | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 201 | 3.3% | 628 | 1.7% | 375 | 1.0% | 34 555 | 94.0% | 36 759 | 2.7% | - | - | - | - |
| Total By Income Source | 163 414 | 11.9% | 36 647 | 2.7% | 32 496 | 2.4% | 1 143 691 | 83.1% | 1 376 248 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 12 138 | 8.6% | 4 576 | 3.2% | 3 539 | 2.5% | 120 650 | 85.6% | 140 903 | 10.2% | - | - | - | - |
| Commercial | 77 767 | 21.3% | 11 681 | 3.2% | 11 416 | 3.1% | 263 555 | 72.3% | 364 419 | 26.5% | - | - | - | - |
| Households | 73 489 | 8.4% | 20 383 | 2.3% | 17 534 | 2.0% | 759 353 | 87.2% | 870 760 | 63.3% | - | - | - | - |
| Other | 19 | 11.7% | 7 | 4.4% | 7 | 4.2% | 133 | 79.7% | 167 | - | - | - | - | - |
| Total By Customer Group | 163 414 | 11.9% | 36 647 | 2.7% | 32 496 | 2.4% | 1 143 691 | 83.1% | 1 376 248 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|-------|--------------|---|--------------|---|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 2 118 | 94.6% | 119 | 5.3% | 1 | - | - | - | 2 238 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 0 | 70.7% | 0 | 29.3% | - | - | - | - | 0 | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 2 118 | 94.6% | 119 | 5.3% | 1 | - | - | - | 2 238 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------|--------------|
| Municipal Manager | Mr Mhangwana Donald | 015 307 8087 |
| Chief Financial Officer | Mr Choene Maeta | 015 307 8072 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 729 303 | 199 590 | 27.4% | 181 239 | 24.9% | 380 829 | 52.2% | 203 710 | 55.3% | (11.0%) |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 197 699 | 35 886 | 18.2% | 36 335 | 18.4% | 72 221 | 36.5% | 28 562 | 31.8% | 27.2% |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 18 162 | 5 311 | 29.2% | 5 329 | 29.3% | 10 640 | 58.6% | 9 901 | 71.5% | (46.2%) |
| Sale of Goods and Rendering of Services | 784 | 469 | 59.8% | 249 | 31.8% | 718 | 91.6% | 151 | 55.0% | 65.4% |
| Agency services | 6 888 | - | - | 17 | .2% | 17 | .2% | - | - | (100.0%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 18 470 | 2 641 | 14.3% | 2 665 | 14.4% | 5 307 | 28.7% | 2 422 | 24.0% | 10.1% |
| Interest earned from Current and Non Current Assets | 5 394 | 2 106 | 39.0% | 676 | 12.5% | 2 782 | 51.6% | 773 | 94.1% | (12.5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 285 | 156 | 54.7% | 102 | 35.9% | 258 | 90.5% | 153 | 104.5% | (33.1%) |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 8 186 | 11 | .1% | 92 | 1.1% | 103 | 1.3% | 1 206 | 18.2% | (92.4%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 194 706 | 51 956 | 26.7% | 52 259 | 26.8% | 104 215 | 53.5% | 81 184 | 64.6% | (35.6%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 438 | - | - | - | - | - | - | - | - | - |
| Licences or permits | 6 445 | - | - | 18 | .3% | 18 | .3% | (0) | - | (11 401.9%) |
| Transfer and subsidies - Operational | 223 212 | 91 702 | 41.1% | 73 852 | 33.1% | 165 554 | 74.2% | 70 877 | 76.0% | 4.2% |
| Interest | 47 632 | 9 352 | 19.6% | 9 644 | 20.2% | 18 996 | 39.9% | 8 482 | 39.3% | 13.7% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 814 838 | 147 369 | 18.1% | 150 882 | 18.5% | 298 252 | 36.6% | 134 618 | 34.7% | 12.1% |
| Employee related costs | 211 878 | 41 853 | 19.8% | 45 432 | 21.4% | 87 285 | 41.2% | 41 656 | 41.2% | 9.1% |
| Remuneration of councillors | 18 067 | 5 461 | 30.2% | 4 165 | 23.1% | 9 626 | 53.3% | 4 565 | 42.9% | (8.8%) |
| Bulk purchases - electricity | 155 868 | 41 886 | 26.9% | 32 986 | 21.2% | 74 872 | 48.0% | 26 053 | 42.9% | 26.6% |
| Inventory consumed | 24 104 | 4 393 | 18.2% | 7 462 | 31.0% | 11 855 | 49.2% | 4 196 | 44.7% | 77.8% |
| Debt impairment | 105 500 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 83 646 | 19 957 | 23.9% | 21 062 | 25.2% | 41 019 | 49.0% | 19 566 | 49.6% | 7.6% |
| Interest | 20 552 | - | - | - | - | - | - | - | - | - |
| Contracted services | 78 607 | 12 495 | 15.9% | 12 740 | 16.2% | 25 234 | 32.1% | 18 802 | 35.6% | (32.2%) |
| Transfers and subsidies | 1 076 | 38 | 3.5% | - | - | 38 | 3.5% | - | 10.5% | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 115 540 | 21 286 | 18.4% | 27 035 | 23.4% | 48 321 | 41.8% | 19 779 | 35.5% | 36.7% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (85 535) | 52 221 | | 30 357 | | 82 577 | | 69 091 | | |
| Transfers and subsidies - capital (monetary allocations) | 40 098 | 1 811 | 4.5% | 9 299 | 23.2% | 11 110 | 27.7% | 16 332 | 41.1% | (43.1%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (45 437) | 54 032 | | 39 656 | | 93 688 | | 85 423 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | (45 437) | 54 032 | | 39 656 | | 93 688 | | 85 423 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (45 437) | 54 032 | | 39 656 | | 93 688 | | 85 423 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (45 437) | 54 032 | | 39 656 | | 93 688 | | 85 423 | | |

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 | | 59 793 | 8 543 | 14.3% | 12 813 | 21.4% | 21 356 | 35.7% | 12 166 | 36.2% | 5.3% |
| National Government | | 40 098 | 1 575 | 3.9% | 12 196 | 30.4% | 13 772 | 34.3% | 11 858 | 31.6% | 2.9% |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 40 098 | 1 575 | 3.9% | 12 196 | 30.4% | 13 772 | 34.3% | 11 858 | 31.6% | 2.9% |
| Borrowing | | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 19 695 | 6 968 | 35.4% | 617 | 3.1% | 7 585 | 38.5% | 309 | 68.0% | 99.9% |
| Capital Expenditure Functional | | 59 793 | 8 543 | 14.3% | 12 813 | 21.4% | 21 356 | 35.7% | 12 166 | 36.2% | 5.3% |
| Municipal governance and administration | | 1 700 | 738 | 43.4% | 617 | 36.3% | 1 355 | 79.7% | 309 | 41.8% | 99.9% |
| Executive and Council | | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 1 700 | 738 | 43.4% | 617 | 36.3% | 1 355 | 79.7% | 309 | 41.8% | 99.9% |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | | 13 575 | 387 | 2.8% | - | - | 387 | 2.8% | 3 075 | 30.6% | (100.0%) |
| Community and Social Services | | 1 000 | 387 | 38.7% | - | - | 387 | 38.7% | - | - | - |
| Sport And Recreation | | 11 775 | - | - | - | - | - | - | 3 075 | 32.7% | (100.0%) |
| Public Safety | | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | 800 | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | | 31 504 | 7 418 | 23.5% | 10 466 | 33.2% | 17 884 | 56.8% | 5 854 | 56.6% | 78.8% |
| Planning and Development | | - | - | - | - | - | - | - | - | - | - |
| Road Transport | | 31 504 | 7 418 | 23.5% | 10 466 | 33.2% | 17 884 | 56.8% | 5 854 | 56.6% | 78.8% |
| Environmental Protection | | - | - | - | - | - | - | - | - | - | - |
| Trading Services | | 13 014 | - | - | 1 731 | 13.3% | 1 731 | 13.3% | 2 929 | 14.1% | (40.9%) |
| Energy sources | | 8 014 | - | - | 1 731 | 21.6% | 1 731 | 21.6% | 2 929 | 14.1% | (40.9%) |
| Water Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | 5 000 | - | - | - | - | - | - | - | - | - |
| 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 | 640 735 | 158 717 | 24.8% | 138 965 | 21.7% | 297 682 | 46.5% | 121 141 | 48.1% | 14.7% |
| Property rates | 163 553 | 19 416 | 11.9% | 18 414 | 11.3% | 37 830 | 23.1% | 18 570 | 30.0% | (.8%) |
| Service charges | 184 451 | 22 335 | 12.1% | 22 827 | 12.4% | 45 162 | 24.5% | 35 037 | 59.8% | (34.9%) |
| Other revenue | 24 027 | 1 084 | 4.5% | 25 868 | 107.7% | 26 952 | 112.2% | (24 015) | (22.2%) | (207.7%) |
| Transfers and Subsidies - Operational | 223 212 | 93 742 | 42.0% | 71 856 | 32.2% | 165 598 | 74.2% | 69 075 | 76.7% | 4.0% |
| Transfers and Subsidies - Capital | 40 098 | 22 141 | 55.2% | - | - | 22 141 | 55.2% | 20 016 | 56.4% | (100.0%) |
| Interest | 5 394 | - | - | - | - | - | - | 2 458 | 94.1% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (659 623) | (142 300) | 21.6% | (155 186) | 23.5% | (297 486) | 45.1% | (145 222) | 41.8% | 6.9% |
| Suppliers and employees | (655 930) | (142 300) | 21.7% | (155 186) | 23.7% | (297 486) | 45.4% | (145 222) | 42.0% | 6.9% |
| Finance charges | (2 617) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (1 078) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | (18 888) | 16 417 | (86.9%) | (16 221) | 85.9% | 197 | (1.0%) | (24 081) | (46.7%) | (32.6%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (68 762) | (2 565) | 3.7% | (9 167) | 13.3% | (11 732) | 17.1% | (12 109) | 33.4% | (24.3%) |
| Capital assets | (68 762) | (2 565) | 3.7% | (9 167) | 13.3% | (11 732) | 17.1% | (12 109) | 33.4% | (24.3%) |
| Net Cash from(used) Investing Activities | (68 762) | (2 565) | 3.7% | (9 167) | 13.3% | (11 732) | 17.1% | (12 109) | 33.4% | (24.3%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (20 400) | (5 100) | 25.0% | (5 100) | 25.0% | (10 200) | 50.0% | (5 100) | 41.7% | - |
| Repayment of borrowing | (20 400) | (5 100) | 25.0% | (5 100) | 25.0% | (10 200) | 50.0% | (5 100) | 41.7% | - |
| Net Cash from(used) Financing Activities | (20 400) | (5 100) | 25.0% | (5 100) | 25.0% | (10 200) | 50.0% | (5 100) | 41.7% | - |
| Net Increase/(Decrease) in cash held | (108 050) | 8 752 | (8.1%) | (30 488) | 28.2% | (21 735) | 20.1% | (41 291) | 8.5% | (26.2%) |
| Cash/cash equivalents at the year begin: | 44 090 | - | - | 8 752 | 19.9% | - | - | 64 998 | - | (86.5%) |
| Cash/cash equivalents at the year end: | (63 959) | 8 752 | (13.7%) | (21 735) | 34.0% | (21 735) | 34.0% | 23 707 | (28.9%) | (191.7%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|---------|--------------|---------|--------------|---------|--------------|--------|-----------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 9 248 | .9% | 11 334 | 1.1% | 9 083 | .8% | 1 043 356 | 97.2% | 1 073 022 | 39.7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 10 565 | 14.4% | 4 275 | 5.8% | 4 045 | 5.5% | 54 726 | 74.3% | 73 610 | 2.7% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 10 373 | 1.7% | 7 810 | 1.3% | 6 653 | 1.1% | 572 372 | 95.8% | 597 208 | 22.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 277 | 1.2% | 1 888 | 1.0% | 1 740 | .9% | 178 708 | 96.8% | 184 613 | 6.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 966 | 1.2% | 1 701 | 1.0% | 1 603 | 1.0% | 160 465 | 96.8% | 165 735 | 6.1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 8 | 9.5% | 4 | 4.2% | 2 | 2.6% | 72 | 83.8% | 86 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 11 152 | 1.9% | 11 057 | 1.8% | 10 978 | 1.8% | 565 556 | 94.5% | 598 743 | 22.2% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (811) | (10.9%) | (1 255) | (16.9%) | (871) | (11.7%) | 10 358 | 139.6% | 7 422 | 3% | - | - | - | - |
| Total By Income Source | 44 778 | 1.7% | 36 814 | 1.4% | 33 234 | 1.2% | 2 585 613 | 95.7% | 2 700 439 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 111 | 10.0% | 146 | 13.1% | (31) | (2.8%) | 884 | 79.7% | 1 110 | - | - | - | - | - |
| Commercial | 14 079 | 3.4% | 8 390 | 2.0% | 5 868 | 1.4% | 388 655 | 93.2% | 416 992 | 15.4% | - | - | - | - |
| Households | 28 054 | 1.3% | 25 987 | 1.2% | 25 145 | 1.2% | 2 011 130 | 96.2% | 2 090 315 | 77.4% | - | - | - | - |
| Other | 2 535 | 1.3% | 2 292 | 1.2% | 2 252 | 1.2% | 184 944 | 96.3% | 192 022 | 7.1% | - | - | - | - |
| Total By Customer Group | 44 778 | 1.7% | 36 814 | 1.4% | 33 234 | 1.2% | 2 585 613 | 95.7% | 2 700 439 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|--------|--------------|---|--------------|---|--------------|------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 9 018 | 100.0% | - | - | - | - | - | - | 9 018 | 60.1% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 430 | 93.7% | - | - | - | - | 29 | 6.3% | 459 | 3.1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 5 527 | 100.0% | - | - | - | - | 0 | - | 5 528 | 36.8% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 14 976 | 99.8% | - | - | - | - | 29 | .2% | 15 004 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------------|--------------|
| Municipal Manager | Ms Jameia B Selapanyane | 015 780 6302 |
| Chief Financial Officer | Mr Amos Thulani Ndzimande | 015 780 6303 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 399 597 | 129 698 | 32.5% | 64 883 | 16.2% | 194 581 | 48.7% | 108 632 | 66.6% | (40.3%) |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | 772 | - | 1 150 | - | 1 921 | - | 1 008 | - | 14.1% |
| Service charges - Waste Water Management | - | 154 | - | 154 | - | 308 | - | 141 | - | 9.0% |
| Service charges - Waste Management | 5 550 | 1 449 | 26.1% | 1 462 | 26.3% | 2 911 | 52.5% | 1 323 | 50.8% | 10.5% |
| Sale of Goods and Rendering of Services | 3 785 | 408 | 10.8% | 1 072 | 28.3% | 1 480 | 39.1% | 746 | 49.7% | 43.6% |
| Agency services | 4 196 | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 4 500 | (20) | (4.%) | (85) | (1.9%) | (105) | (2.3%) | 4 873 | 185.5% | (101.8%) |
| Interest earned from Current and Non Current Assets | 8 917 | 3 575 | 40.1% | 3 194 | 35.8% | 6 770 | 75.9% | 1 818 | 60.6% | 75.7% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 491 | - | - | - | - | - | - | - | - | - |
| Licence and permits | 2 832 | (41) | (1.5%) | 1 547 | 54.6% | 1 505 | 53.2% | - | - | (100.0%) |
| Operational Revenue | 428 | 38 | 8.9% | 94 | 22.1% | 132 | 31.0% | 70 | 33.6% | 34.9% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 173 650 | 44 175 | 25.4% | 47 417 | 27.3% | 91 592 | 52.7% | 42 161 | 64.6% | 12.5% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 373 | 35 | 2.5% | 133 | 9.7% | 168 | 12.2% | 156 | 20.5% | (14.4%) |
| Licences or permits | - | (142) | - | 1 968 | - | 1 826 | - | 3 | - | 56 622.9% |
| Transfer and subsidies - Operational | 178 826 | 74 294 | 41.5% | 1 527 | .9% | 75 821 | 42.4% | 56 330 | 75.4% | (97.3%) |
| Interest | 15 050 | 5 002 | 33.2% | 5 249 | 34.9% | 10 251 | 68.1% | - | - | (100.0%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | 0 | - | - | - | 0 | - | 2 | - | (100.0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 323 505 | 61 895 | 19.1% | 106 476 | 32.9% | 168 371 | 52.0% | 52 596 | 36.4% | 102.4% |
| Employee related costs | 108 892 | 24 958 | 22.9% | 26 597 | 24.4% | 51 555 | 47.3% | 16 230 | 38.6% | 63.9% |
| Remuneration of councillors | 13 332 | 3 635 | 27.3% | 4 104 | 30.8% | 7 739 | 58.0% | 2 385 | 53.7% | 72.1% |
| Bulk purchases - electricity | 600 | 156 | 26.0% | 102 | 17.0% | 258 | 43.0% | 185 | 28.7% | (45.0%) |
| Inventory consumed | 6 900 | 1 265 | 18.3% | 4 494 | 65.1% | 5 759 | 83.5% | 1 594 | 56.1% | 182.0% |
| Debt impairment | 29 500 | - | - | 8 153 | 27.6% | 8 153 | 27.6% | - | - | (100.0%) |
| Depreciation and amortisation | 33 000 | - | - | 16 643 | 50.4% | 16 643 | 50.4% | - | - | (100.0%) |
| Interest | 2 100 | - | - | - | - | - | - | - | - | - |
| Contracted services | 63 920 | 19 904 | 31.1% | 20 876 | 32.7% | 40 779 | 63.8% | 14 770 | 53.6% | 41.3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 63 760 | 11 977 | 18.8% | 25 507 | 40.0% | 37 484 | 58.8% | 17 253 | 48.5% | 47.8% |
| Losses on disposal of Assets | 1 500 | - | - | - | - | - | - | - | - | - |
| Other Losses | - | 0 | - | - | - | 0 | - | 179 | - | (100.0%) |
| Surplus/(Deficit) | 76 092 | 67 803 | | (41 593) | | 26 209 | | 56 036 | | |
| Transfers and subsidies - capital (monetary allocations) | 45 215 | 15 040 | 33.3% | 19 544 | 43.2% | 34 583 | 76.5% | 20 334 | 90.4% | (3.9%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 121 308 | 82 842 | | (22 050) | | 60 792 | | 76 370 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 121 308 | 82 842 | | (22 050) | | 60 792 | | 76 370 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 121 308 | 82 842 | | (22 050) | | 60 792 | | 76 370 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 121 308 | 82 842 | | (22 050) | | 60 792 | | 76 370 | | |

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 | 189 560 | 35 658 | 18.8% | 73 281 | 38.7% | 108 939 | 57.5% | 39 897 | 51.7% | 83.7% | |
| National Government | 39 318 | 5 811 | 14.8% | 36 441 | 92.7% | 42 252 | 107.5% | 19 047 | 101.6% | 91.3% | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - capital | 39 318 | 5 811 | 14.8% | 36 441 | 92.7% | 42 252 | 107.5% | 19 047 | 101.6% | 91.3% | |
| Borrowing | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | 150 243 | 29 847 | 19.9% | 36 839 | 24.5% | 66 687 | 44.4% | 20 850 | 42.5% | 76.7% | |
| Capital Expenditure Functional | 189 560 | 35 658 | 18.8% | 73 281 | 38.7% | 108 939 | 57.5% | 39 897 | 51.7% | 83.7% | |
| Municipal governance and administration | 13 400 | 399 | 3.0% | 564 | 4.2% | 964 | 7.2% | 26 | 8.8% | 2 038.1% | |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | |
| Finance and administration | 13 400 | 399 | 3.0% | 564 | 4.2% | 964 | 7.2% | 26 | 8.8% | 2 038.1% | |
| Internal audit | - | - | - | - | - | - | - | - | - | - | |
| Community and Public Safety | 37 122 | 244 | .7% | 7 996 | 21.5% | 8 240 | 22.2% | - | - | (100.0%) | |
| Community and Social Services | 37 122 | 244 | .7% | 7 996 | 21.5% | 8 240 | 22.2% | - | - | (100.0%) | |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | |
| Public Safety | - | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | - | |
| Health | - | - | - | - | - | - | - | - | - | - | |
| Economic and Environmental Services | 133 953 | 35 014 | 26.1% | 60 852 | 45.4% | 95 866 | 71.6% | 39 871 | 57.6% | 52.6% | |
| Planning and Development | 3 700 | 24 | .7% | 138 | 3.7% | 162 | 4.4% | - | - | (100.0%) | |
| Road Transport | 130 253 | 34 990 | 26.9% | 60 714 | 46.6% | 95 704 | 73.5% | 39 871 | 58.2% | 52.3% | |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | |
| Trading Services | 5 085 | - | - | 3 869 | 76.1% | 3 869 | 76.1% | - | - | (100.0%) | |
| Energy sources | 5 085 | - | - | 3 869 | 76.1% | 3 869 | 76.1% | - | - | (100.0%) | |
| 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 | 398 886 | 148 766 | 37.3% | 79 166 | 19.8% | 227 932 | 57.1% | 117 780 | 80.1% | (32.8%) |
| Property rates | 152 103 | 33 472 | 22.0% | 41 576 | 27.3% | 75 048 | 49.3% | 33 724 | 72.3% | 23.3% |
| Service charges | 3 885 | - | - | 577 | 14.9% | 577 | 14.9% | - | - | (100.0%) |
| Other revenue | 11 741 | 30 934 | 263.5% | 17 284 | 147.2% | 48 219 | 410.7% | 19 302 | 179.1% | (10.5%) |
| Transfers and Subsidies - Operational | 175 480 | 74 647 | 42.5% | 728 | .4% | 75 375 | 43.0% | 55 580 | 76.1% | (98.7%) |
| Transfers and Subsidies - Capital | 46 761 | 9 713 | 20.8% | 19 000 | 40.6% | 28 713 | 61.4% | 9 174 | 83.3% | 107.1% |
| Interest | 8 917 | - | - | 0 | - | 0 | - | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (263 652) | (64 880) | 24.6% | (80 661) | 30.6% | (145 541) | 55.2% | (58 444) | 54.4% | 38.0% |
| Suppliers and employees | (263 652) | (64 880) | 24.6% | (80 661) | 30.6% | (145 541) | 55.2% | (58 444) | 54.4% | 38.0% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 135 234 | 83 886 | 62.0% | (1 495) | (1.1%) | 82 391 | 60.9% | 59 336 | 142.1% | (102.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (1 500) | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | (1 500) | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (189 560) | (52 381) | 27.6% | (80 046) | 42.2% | (132 428) | 69.9% | (48 400) | 59.7% | 65.4% |
| Capital assets | (189 560) | (52 381) | 27.6% | (80 046) | 42.2% | (132 428) | 69.9% | (48 400) | 59.7% | 65.4% |
| Net Cash from(used) Investing Activities | (191 060) | (52 381) | 27.4% | (80 046) | 41.9% | (132 428) | 69.3% | (48 400) | 59.4% | 65.4% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (55 826) | 31 505 | (56.4%) | (81 542) | 146.1% | (50 037) | 89.6% | 10 936 | (41.0%) | (845.6%) |
| Cash/cash equivalents at the year begin: | 191 270 | 269 105 | 140.7% | 269 105 | 106.2% | 269 105 | 140.7% | 170 978 | 88.8% | 18.8% |
| Cash/cash equivalents at the year end: | 135 444 | 203 122 | 150.0% | 120 896 | 89.3% | 120 896 | 89.3% | 181 914 | 194.2% | (33.5%) |

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 | 453 | 12.1% | 143 | 3.8% | 261 | 7.0% | 2 895 | 77.2% | 3 753 | 1.3% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 14 761 | 6.7% | 11 725 | 5.3% | 7 490 | 3.4% | 185 255 | 84.5% | 219 231 | 75.9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 72 | 9.2% | 35 | 4.5% | 27 | 3.5% | 644 | 82.8% | 778 | .3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 537 | 12.6% | 365 | 8.5% | 279 | 6.5% | 3 094 | 72.4% | 4 274 | 1.5% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 847 | 3.1% | 1 794 | 3.1% | 1 739 | 3.0% | 53 354 | 90.8% | 58 734 | 20.3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 21 | 1.0% | 6 | .3% | 1 | .1% | 1 999 | 98.6% | 2 028 | .7% | - | - | - | - |
| Total By Income Source | 17 691 | 6.1% | 14 068 | 4.9% | 9 797 | 3.4% | 247 242 | 85.6% | 288 798 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 3 619 | 4.6% | 3 648 | 4.6% | 2 740 | 3.5% | 69 288 | 87.4% | 79 295 | 27.5% | - | - | - | - |
| Commercial | 6 595 | 5.9% | 6 304 | 5.7% | 3 785 | 3.4% | 94 636 | 85.0% | 111 320 | 38.5% | - | - | - | - |
| Households | 7 477 | 7.6% | 4 115 | 4.2% | 3 273 | 3.3% | 83 318 | 84.9% | 98 183 | 34.0% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 17 691 | 6.1% | 14 068 | 4.9% | 9 797 | 3.4% | 247 242 | 85.6% | 288 798 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|----------|--------------|----------|--------------|---------------|--------------|----------|------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | 0 | 100.0% | 0 | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | 477 | 100.0% | 0 | - | 477 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | 477 | 100.0% | 0 | - | 477 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------------------|--------------|
| Municipal Manager | Mr sebashe Setimela Sampson | 015 590 1650 |
| Chief Financial Officer | Mr Sebelebele Tlou Herman | 015 590 1650 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 753 544 | 588 446 | 33.6% | 484 234 | 27.6% | 1 072 681 | 61.2% | 483 287 | 60.3% | 2% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 306 370 | 23 056 | 7.5% | 29 277 | 9.6% | 52 332 | 17.1% | 25 373 | 11.8% | 15.4% |
| Service charges - Waste Water Management | 469 | 5 915 | 1 261.4% | 11 120 | 2 371.4% | 17 035 | 3 632.8% | 913 | 10.3% | 1 117.4% |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 2 000 | 327 | 16.4% | 1 097 | 54.9% | 1 424 | 71.2% | 172 | 21.7% | 538.0% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 73 416 | 6 132 | 8.4% | 12 991 | 17.7% | 19 122 | 26.0% | 4 951 | 7.1% | 162.4% |
| Interest earned from Current and Non Current Assets | 18 000 | 8 916 | 49.5% | 6 759 | 37.6% | 15 675 | 87.1% | 5 815 | 300.7% | 16.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | 478 | - | 5 | - | 482 | - | 9 506 | - | (100.0%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 1 353 289 | 543 624 | 40.2% | 420 292 | 31.1% | 963 915 | 71.2% | 436 557 | 74.3% | (3.7%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | 2 694 | - | 2 694 | - | - | - | (100.0%) |
| Operating Expenditure | 1 678 982 | 371 244 | 22.1% | 393 132 | 23.4% | 764 375 | 45.5% | 319 343 | 33.9% | 23.1% |
| Employee related costs | 526 096 | 118 740 | 22.6% | 99 559 | 18.9% | 218 299 | 41.5% | 119 461 | 47.4% | (16.7%) |
| Remuneration of councillors | 23 761 | 4 392 | 18.5% | 4 878 | 20.5% | 9 270 | 39.0% | 4 992 | 71.6% | (2.3%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 413 496 | 73 435 | 17.8% | 106 032 | 25.6% | 179 467 | 43.4% | 87 606 | 35.5% | 21.0% |
| Debt impairment | 65 251 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 300 018 | 51 977 | 17.3% | 51 931 | 17.3% | 103 907 | 34.6% | - | - | (100.0%) |
| Interest | 30 734 | 12 | - | 31 | .1% | 43 | .1% | 14 | .1% | 125.3% |
| Contracted services | 194 359 | 92 832 | 47.8% | 109 980 | 56.6% | 202 812 | 104.3% | 62 623 | 89.7% | 75.6% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 124 406 | 29 856 | 24.0% | 20 721 | 16.7% | 50 577 | 40.7% | 44 648 | 82.3% | (53.6%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | 860 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 74 562 | 217 202 | | 91 103 | | 308 305 | | 163 945 | | |
| Transfers and subsidies - capital (monetary allocations) | 575 141 | 36 873 | 6.4% | 173 505 | 30.2% | 210 378 | 36.6% | 273 420 | 57.5% | (36.5%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 649 703 | 254 075 | | 264 608 | | 518 683 | | 437 365 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 649 703 | 254 075 | | 264 608 | | 518 683 | | 437 365 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 649 703 | 254 075 | | 264 608 | | 518 683 | | 437 365 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 649 703 | 254 075 | | 264 608 | | 518 683 | | 437 365 | | |

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 | 513 833 | 46 989 | 9.1% | 259 494 | 50.5% | 306 484 | 59.6% | 100 325 | 42.6% | 158.7% |
| National Government | 478 354 | 44 804 | 9.4% | 138 141 | 28.9% | 182 945 | 38.2% | 100 325 | 42.6% | 37.7% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | 106 057 | - | 106 057 | - | - | - | (100.0%) |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 478 354 | 44 804 | 9.4% | 244 198 | 51.0% | 289 002 | 60.4% | 100 325 | 42.6% | 143.4% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 35 478 | 2 185 | 6.2% | 15 297 | 43.1% | 17 482 | 49.3% | - | - | (100.0%) |
| Capital Expenditure Functional | 513 833 | 46 989 | 9.1% | 259 494 | 50.5% | 306 484 | 59.6% | 100 325 | 42.6% | 158.7% |
| Municipal governance and administration | 16 783 | 2 185 | 13.0% | 12 019 | 71.6% | 14 204 | 84.6% | - | - | (100.0%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 16 783 | 2 185 | 13.0% | 12 019 | 71.6% | 14 204 | 84.6% | - | - | (100.0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 4 348 | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 4 348 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 3 197 | - | - | 726 | 22.7% | 726 | 22.7% | - | - | (100.0%) |
| Planning and Development | 3 197 | - | - | 726 | 22.7% | 726 | 22.7% | - | - | (100.0%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 489 506 | 44 804 | 9.2% | 246 750 | 50.4% | 291 554 | 59.6% | 100 325 | 42.6% | 145.9% |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | 489 506 | 44 804 | 9.2% | 246 750 | 50.4% | 291 554 | 59.6% | 100 325 | 42.6% | 145.9% |
| 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 | 2 237 967 | 652 679 | 29.2% | 699 378 | 31.3% | 1 352 056 | 60.4% | 585 533 | 61.7% | 19.4% |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | 145 924 | 3 899 | 2.7% | 6 309 | 4.3% | 10 209 | 7.0% | - | - | (100.0%) |
| Other revenue | 145 613 | 925 | .6% | 3 961 | 2.7% | 4 886 | 3.4% | 198 | 21.7% | 1 902.8% |
| Transfers and Subsidies - Operational | 1 353 289 | 531 538 | 39.3% | 417 348 | 30.8% | 948 887 | 70.1% | 426 000 | 73.1% | (2.0%) |
| Transfers and Subsidies - Capital | 575 141 | 107 400 | 18.7% | 265 000 | 46.1% | 372 400 | 64.7% | 153 520 | 73.0% | 72.6% |
| Interest | 18 000 | 8 916 | 49.5% | 6 759 | 37.6% | 15 675 | 87.1% | 5 815 | 254.8% | 16.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 316 737) | (279 333) | 21.2% | (259 797) | 19.7% | (539 130) | 40.9% | (114 020) | 24.5% | 127.9% |
| Suppliers and employees | (1 286 003) | (279 333) | 21.7% | (259 797) | 20.2% | (539 130) | 41.9% | (114 020) | 24.5% | 127.9% |
| Finance charges | (30 734) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 921 230 | 373 345 | 40.5% | 439 581 | 47.7% | 812 927 | 88.2% | 471 513 | 105.3% | (6.8%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (510 808) | (116 251) | 22.8% | (306 867) | 60.1% | (423 118) | 82.8% | (116 211) | 58.9% | 164.1% |
| Capital assets | (510 808) | (116 251) | 22.8% | (306 867) | 60.1% | (423 118) | 82.8% | (116 211) | 58.9% | 164.1% |
| Net Cash from(used) Investing Activities | (510 808) | (116 251) | 22.8% | (306 867) | 60.1% | (423 118) | 82.8% | (116 211) | 58.9% | 164.1% |
| 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 | 410 422 | 257 094 | 62.6% | 132 715 | 32.3% | 389 809 | 95.0% | 355 302 | 142.5% | (62.6%) |
| Cash/cash equivalents at the year begin: | 18 477 | 181 649 | 983.1% | 438 743 | 2 374.5% | 181 649 | 983.1% | 458 149 | 101.2% | (4.2%) |
| Cash/cash equivalents at the year end: | 428 899 | 438 743 | 102.3% | 571 458 | 133.2% | 571 458 | 133.2% | 813 122 | 112.0% | (29.7%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|--------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 5 977 | 11.7% | 3 911 | 7.7% | 3 911 | 7.7% | 37 280 | 73.0% | 51 080 | 100.0% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water 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 | 5 977 | 11.7% | 3 911 | 7.7% | 3 911 | 7.7% | 37 280 | 73.0% | 51 080 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 0 | - | 574 | 9.4% | 574 | 9.4% | 4 977 | 81.3% | 6 125 | 12.0% | - | - | - | - |
| Commercial | 5 977 | 13.3% | 3 337 | 7.4% | 3 337 | 7.4% | 32 301 | 71.9% | 44 953 | 88.0% | - | - | - | - |
| Households | 0 | 12.2% | 0 | 6.1% | 0 | 6.1% | 1 | 75.7% | 2 | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 5 977 | 11.7% | 3 911 | 7.7% | 3 911 | 7.7% | 37 280 | 73.0% | 51 080 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|-----|--------------|---|--------------|--------|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | 88 882 | 100.0% | 88 882 | 34.8% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 22 436 | 13.5% | 242 | .1% | - | - | 143 798 | 86.4% | 166 475 | 65.2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 22 436 | 8.8% | 242 | .1% | - | - | 232 680 | 91.1% | 255 358 | 100.0% |

Contact Details

| | | |
|-------------------------|------------------------|--------------|
| Municipal Manager | Mr Mogano Tshepo Jack | 015 811 6300 |
| Chief Financial Officer | Ms Mathevula Sibongile | 015 811 6300 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 585 610 | 177 492 | 30.3% | 152 770 | 26.1% | 330 263 | 56.4% | 139 849 | 59.3% | 9.2% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 180 843 | 45 988 | 25.4% | 48 213 | 26.7% | 94 201 | 52.1% | 41 181 | 48.1% | 17.1% |
| Service charges - Water | - | 8 448 | - | 7 329 | - | 15 777 | - | 7 861 | - | (6.8%) |
| Service charges - Waste Water Management | - | 366 | - | 366 | - | 733 | - | 787 | - | (53.5%) |
| Service charges - Waste Management | 23 429 | 4 367 | 18.6% | 4 338 | 18.5% | 8 705 | 37.2% | 5 752 | 74.2% | (24.6%) |
| Sale of Goods and Rendering of Services | 2 561 | 200 | 7.8% | 425 | 16.6% | 626 | 24.4% | 223 | 27.0% | 90.8% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 6 049 | 5 722 | 94.6% | 3 797 | 62.8% | 9 519 | 157.4% | 3 289 | 361.9% | 15.5% |
| Interest earned from Current and Non Current Assets | 897 | 525 | 58.5% | 379 | 42.3% | 904 | 100.8% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 616 | 5 | .8% | 4 | .6% | 8 | 1.3% | 6 | 1.8% | (37.3%) |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 90 099 | 1 045 | 1.2% | 470 | .5% | 1 515 | 1.7% | 885 | 1.1% | (46.8%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 39 050 | 12 070 | 30.9% | 6 177 | 15.8% | 18 247 | 46.7% | 6 071 | 55.4% | 1.7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4 275 | 877 | 20.5% | 761 | 17.8% | 1 638 | 38.3% | 718 | 32.8% | 6.0% |
| Licences or permits | 2 691 | 59 | 2.2% | 119 | 4.4% | 178 | 6.6% | 73 | 4.6% | 62.2% |
| Transfer and subsidies - Operational | 235 098 | 95 345 | 40.6% | 77 655 | 33.0% | 172 999 | 73.6% | 73 003 | 76.4% | 6.4% |
| Interest | - | 2 477 | - | 2 737 | - | 5 214 | - | - | - | (100.0%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 516 070 | 88 285 | 17.1% | 111 725 | 21.6% | 200 010 | 38.8% | 120 216 | 51.2% | (7.1%) |
| Employee related costs | 174 124 | 28 852 | 16.6% | 44 395 | 25.5% | 73 247 | 42.1% | 39 805 | 47.6% | 11.5% |
| Remuneration of councillors | 10 963 | 2 519 | 23.0% | 4 407 | 40.2% | 6 925 | 63.2% | 2 736 | 51.5% | 61.0% |
| Bulk purchases - electricity | 142 145 | 40 936 | 28.8% | 29 540 | 20.8% | 70 476 | 49.6% | 50 647 | 83.8% | (41.7%) |
| Inventory consumed | 5 791 | 229 | 4.0% | 606 | 10.5% | 836 | 14.4% | 826 | 29.7% | (26.6%) |
| Debt impairment | 12 225 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 35 316 | - | - | - | - | - | - | - | - | - |
| Interest | 1 800 | - | - | 542 | 30.1% | 542 | 30.1% | - | - | (100.0%) |
| Contracted services | 51 187 | 8 835 | 17.3% | 10 717 | 20.9% | 19 553 | 38.2% | 9 227 | 36.3% | 16.1% |
| Transfers and subsidies | 5 975 | 58 | 1.0% | 967 | 16.2% | 1 025 | 17.2% | 2 908 | 98.2% | (66.7%) |
| Irrecoverable debts written off | 350 | - | - | - | - | - | - | - | - | - |
| Operational costs | 76 194 | 6 855 | 9.0% | 20 551 | 27.0% | 27 406 | 36.0% | 14 066 | 62.1% | 46.1% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 69 540 | 89 207 | | 41 045 | | 130 253 | | 19 633 | | |
| Transfers and subsidies - capital (monetary allocations) | 33 559 | 10 559 | 31.5% | 12 941 | 38.6% | 23 500 | 70.0% | 14 654 | 90.0% | (11.7%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 103 099 | 99 766 | | 53 986 | | 153 753 | | 34 287 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 103 099 | 99 766 | | 53 986 | | 153 753 | | 34 287 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 103 099 | 99 766 | | 53 986 | | 153 753 | | 34 287 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 103 099 | 99 766 | | 53 986 | | 153 753 | | 34 287 | | |

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 | 101 299 | 13 309 | 13.1% | 4 562 | 4.5% | 17 871 | 17.6% | 14 277 | 25.0% | (68.0%) |
| National Government | 33 559 | 8 711 | 26.0% | 923 | 2.7% | 9 633 | 28.7% | 10 678 | 45.6% | (91.4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 33 559 | 8 711 | 26.0% | 923 | 2.7% | 9 633 | 28.7% | 10 678 | 45.6% | (91.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 67 740 | 4 598 | 6.8% | 3 639 | 5.4% | 8 238 | 12.2% | 3 599 | 9.7% | 1.1% |
| Capital Expenditure Functional | 101 299 | 13 309 | 13.1% | 4 562 | 4.5% | 17 871 | 17.6% | 14 277 | 25.0% | (68.0%) |
| Municipal governance and administration | 27 049 | 441 | 1.6% | 2 194 | 8.1% | 2 635 | 9.7% | - | - | (100.0%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 27 049 | 441 | 1.6% | 2 194 | 8.1% | 2 635 | 9.7% | - | - | (100.0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 45 400 | 6 215 | 13.7% | 2 262 | 5.0% | 8 477 | 18.7% | 5 829 | 36.7% | (61.2%) |
| Planning and Development | 32 140 | 4 726 | 14.7% | 704 | 2.2% | 5 430 | 16.9% | 4 533 | 90.1% | (84.5%) |
| Road Transport | 13 260 | 1 489 | 11.2% | 1 557 | 11.7% | 3 046 | 23.0% | 1 296 | 16.1% | 20.2% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 28 850 | 6 653 | 23.1% | 106 | .4% | 6 759 | 23.4% | 8 449 | 19.9% | (98.7%) |
| Energy sources | 26 200 | 4 157 | 15.9% | 106 | .4% | 4 264 | 16.3% | 5 665 | 16.2% | (98.1%) |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | 2 496 | - | - | - | 2 496 | - | 2 784 | - | (100.0%) |
| Waste Management | 2 650 | - | - | - | - | - | - | - | - | - |
| 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 | 609 994 | 185 613 | 30.4% | 159 738 | 26.2% | 345 350 | 56.6% | 64 326 | 23.3% | 148.3% |
| Property rates | 35 145 | 8 348 | 23.8% | 5 684 | 16.2% | 14 031 | 39.9% | 6 262 | 51.0% | (9.2%) |
| Service charges | 183 845 | 38 409 | 20.9% | 30 230 | 16.4% | 68 639 | 37.3% | 25 159 | 28.5% | 20.2% |
| Other revenue | 115 444 | 31 647 | 27.4% | 33 065 | 28.6% | 64 712 | 56.1% | 26 719 | 65.5% | 23.8% |
| Transfers and Subsidies - Operational | 235 098 | 96 650 | 41.1% | 77 819 | 33.1% | 174 468 | 74.2% | 2 287 | (.5%) | 3 302.5% |
| Transfers and Subsidies - Capital | 33 559 | 10 559 | 31.5% | 12 941 | 38.6% | 23 500 | 70.0% | 3 900 | 11.5% | 231.8% |
| Interest | 6 903 | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (463 879) | (47 391) | 10.2% | (107 963) | 23.3% | (155 374) | 33.5% | (80 080) | 26.9% | 34.8% |
| Suppliers and employees | (457 104) | (47 391) | 10.4% | (107 963) | 23.6% | (155 374) | 34.0% | (80 080) | 27.0% | 34.8% |
| Finance charges | (1 800) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (4 975) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 146 115 | 138 222 | 94.6% | 51 755 | 35.4% | 189 977 | 130.0% | (15 754) | 11.8% | (428.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | (1 495) | - | (750) | - | (2 245) | - | 576 | - | (230.2%) |
| Proceeds on disposal of PPE | - | 5 | - | - | - | 5 | - | 576 | - | (100.0%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (1 500) | - | (750) | - | (2 250) | - | - | - | (100.0%) |
| Payments | (100 929) | (14 609) | 14.5% | (8 212) | 8.1% | (22 821) | 22.6% | (16 469) | 28.7% | (50.1%) |
| Capital assets | (100 929) | (14 609) | 14.5% | (8 212) | 8.1% | (22 821) | 22.6% | (16 469) | 28.7% | (50.1%) |
| Net Cash from(used) Investing Activities | (100 929) | (16 104) | 16.0% | (8 962) | 8.9% | (25 066) | 24.8% | (15 893) | 27.0% | (43.6%) |
| 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 | 45 186 | 122 118 | 270.3% | 42 793 | 94.7% | 164 910 | 365.0% | (31 647) | (15.1%) | (235.2%) |
| Cash/cash equivalents at the year begin: | 12 819 | 11 011 | 85.9% | 133 129 | 1 038.6% | 11 011 | 85.9% | 59 189 | 603.8% | 124.9% |
| Cash/cash equivalents at the year end: | 58 005 | 133 129 | 229.5% | 175 921 | 303.3% | 175 921 | 303.3% | 17 433 | 34.0% | 909.1% |

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 | 2 169 | 9.6% | 1 304 | 5.8% | 961 | 4.2% | 18 230 | 80.4% | 22 664 | 14.8% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 8 496 | 29.1% | 2 222 | 7.6% | 1 650 | 5.6% | 16 874 | 57.7% | 29 241 | 19.1% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 2 956 | 6.1% | 1 055 | 2.2% | 938 | 1.9% | 43 382 | 89.8% | 48 331 | 31.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 552 | 7.8% | 294 | 4.1% | 254 | 3.6% | 6 007 | 84.5% | 7 106 | 4.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 618 | 8.6% | 814 | 4.3% | 673 | 3.6% | 15 604 | 83.4% | 18 708 | 12.2% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 0 | - | 0 | - | 0 | - | 136 | 99.9% | 136 | .1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 074 | 4.0% | 932 | 3.5% | 839 | 3.2% | 23 777 | 89.3% | 26 623 | 17.4% | 0 | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 304 | 100.0% | 304 | 2% | - | - | - | - |
| Total By Income Source | 16 865 | 11.0% | 6 621 | 4.3% | 5 314 | 3.5% | 124 314 | 81.2% | 153 113 | 100.0% | 0 | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1 476 | 5.1% | 796 | 2.8% | 717 | 2.5% | 25 735 | 89.6% | 28 723 | 18.8% | - | - | - | - |
| Commercial | 6 925 | 19.2% | 1 979 | 5.5% | 1 503 | 4.2% | 25 705 | 71.2% | 36 112 | 23.6% | (3) | - | - | - |
| Households | 8 464 | 9.6% | 3 846 | 4.4% | 3 095 | 3.5% | 72 874 | 82.6% | 88 278 | 57.7% | 3 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 16 865 | 11.0% | 6 621 | 4.3% | 5 314 | 3.5% | 124 314 | 81.2% | 153 113 | 100.0% | 0 | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|------|--------------|-----|--------------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 224 | 46.8% | 36 | 1.4% | 4 | .2% | 1 351 | 51.7% | 2 615 | 100.0% |
| Auditor-General | - | - | - | - | - | - | 1 | 100.0% | 1 | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 1 224 | 46.8% | 36 | 1.4% | 4 | .2% | 1 352 | 51.7% | 2 616 | 100.0% |

Contact Details

| | | |
|-------------------------|------------------------------------|--------------|
| Municipal Manager | Mr Thovhedzo Nathaniel Tshwanammbi | 015 534 6181 |
| Chief Financial Officer | Mr Mudzunga Liston Murulana | 015 534 6188 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 008 934 | 327 065 | 32.4% | 293 014 | 29.0% | 620 078 | 61.5% | 283 321 | 67.3% | 3.4% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 36 699 | 5 937 | 16.2% | 7 766 | 21.2% | 13 703 | 37.3% | 7 638 | 54.6% | 1.7% |
| Sale of Goods and Rendering of Services | 48 371 | 1 018 | 2.1% | 8 735 | 18.1% | 9 752 | 20.2% | 1 201 | 34.1% | 627.5% |
| Agency services | 13 000 | 2 771 | 21.3% | 2 586 | 19.9% | 5 357 | 41.2% | - | - | (100.0%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 13 250 | 34 | 3% | 35 | 3% | 69 | 5% | 2 751 | 59.3% | (98.7%) |
| Interest earned from Current and Non Current Assets | 90 000 | 20 372 | 22.6% | 21 503 | 23.9% | 41 875 | 46.5% | 22 493 | 74.6% | (4.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 3 169 | 812 | 25.6% | 1 045 | 33.0% | 1 857 | 58.6% | 683 | 40.2% | 52.9% |
| Licence and permits | 857 | 176 | 20.5% | 336 | 39.1% | 511 | 59.6% | 6 092 | 582 370.6% | (94.5%) |
| Operational Revenue | 6 681 | 1 045 | 15.6% | 1 312 | 19.6% | 2 357 | 35.3% | 1 892 | 46.3% | (30.6%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 108 499 | 26 213 | 24.2% | 26 546 | 24.5% | 52 759 | 48.6% | 24 803 | 50.8% | 7.0% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 8 852 | 13 | .1% | 11 | .1% | 24 | 3% | 9 | .1% | 16.2% |
| Licences or permits | - | 0 | - | - | - | 0 | - | (3 440) | 3.0% | (100.0%) |
| Transfer and subsidies - Operational | 659 557 | 261 972 | 39.7% | 214 899 | 32.6% | 476 871 | 72.3% | 214 558 | 73.0% | 2% |
| Interest | 20 000 | 6 702 | 33.5% | 8 241 | 41.2% | 14 943 | 74.7% | 4 640 | 60.5% | 77.6% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 917 384 | 180 536 | 19.7% | 241 028 | 26.3% | 421 564 | 46.0% | 202 145 | 44.1% | 19.2% |
| Employee related costs | 374 256 | 83 830 | 22.4% | 94 565 | 25.3% | 178 395 | 47.7% | 83 491 | 46.8% | 13.3% |
| Remuneration of councillors | 37 961 | 8 148 | 21.5% | 9 040 | 23.8% | 17 188 | 45.3% | 8 275 | 48.6% | 9.3% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 21 490 | 5 798 | 27.0% | 8 433 | 39.2% | 14 231 | 66.2% | 4 648 | 38.8% | 81.5% |
| Debt impairment | 91 670 | 10 631 | 11.6% | 20 505 | 22.4% | 31 135 | 34.0% | - | - | (100.0%) |
| Depreciation and amortisation | 78 972 | 19 334 | 24.5% | 22 151 | 28.0% | 41 485 | 52.5% | 17 123 | 46.0% | 29.4% |
| Interest | 2 316 | - | - | - | - | - | - | - | - | - |
| Contracted services | 161 077 | 29 633 | 18.4% | 48 324 | 30.0% | 77 957 | 48.4% | 58 843 | 53.3% | (17.9%) |
| Transfers and subsidies | 2 205 | 602 | 27.3% | 376 | 17.0% | 978 | 44.4% | 587 | 63.8% | (36.0%) |
| Irrecoverable debts written off | 6 490 | 760 | 11.7% | 1 600 | 24.7% | 2 360 | 36.4% | 4 454 | 19.5% | (64.1%) |
| Operational costs | 134 270 | 21 774 | 16.2% | 36 032 | 26.8% | 57 807 | 43.1% | 24 724 | 41.8% | 45.7% |
| Losses on disposal of Assets | 4 700 | - | - | - | - | - | - | - | - | - |
| Other Losses | 1 977 | 25 | 1.3% | 1 | .1% | 26 | 1.3% | - | - | (100.0%) |
| Surplus/(Deficit) | 91 550 | 146 529 | | 51 985 | | 198 514 | | 81 175 | | |
| Transfers and subsidies - capital (monetary allocations) | 127 772 | 62 452 | 48.9% | 24 276 | 19.0% | 86 729 | 67.9% | 52 364 | 59.8% | (53.6%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 219 322 | 208 981 | | 76 262 | | 285 243 | | 133 539 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 219 322 | 208 981 | | 76 262 | | 285 243 | | 133 539 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 219 322 | 208 981 | | 76 262 | | 285 243 | | 133 539 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 219 322 | 208 981 | | 76 262 | | 285 243 | | 133 539 | | |

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 | | 219 322 | 53 021 | 24.2% | 22 135 | 10.1% | 75 156 | 34.3% | 73 704 | 32.6% | (70.0%) |
| National Government | | 128 172 | 41 973 | 32.7% | 17 718 | 13.8% | 59 691 | 46.6% | 41 376 | 48.1% | (57.2%) |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 128 172 | 41 973 | 32.7% | 17 718 | 13.8% | 59 691 | 46.6% | 41 376 | 48.1% | (57.2%) |
| Borrowing | | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 91 150 | 11 047 | 12.1% | 4 417 | 4.8% | 15 464 | 17.0% | 32 329 | 22.1% | (86.3%) |
| Capital Expenditure Functional | | 219 322 | 53 021 | 24.2% | 22 135 | 10.1% | 75 156 | 34.3% | 73 704 | 32.6% | (70.0%) |
| Municipal governance and administration | | 5 250 | - | - | 180 | 3.4% | 180 | 3.4% | 562 | 6.2% | (68.0%) |
| Executive and Council | | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 5 250 | - | - | 180 | 3.4% | 180 | 3.4% | 562 | 6.2% | (68.0%) |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | | 15 480 | 914 | 5.9% | 264 | 1.7% | 1 178 | 7.6% | 4 280 | 15.7% | (93.8%) |
| Community and Social Services | | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | | 100 | 77 | 76.8% | - | - | 77 | 76.8% | 46 | 27.6% | (100.0%) |
| Public Safety | | - | - | - | - | - | - | - | - | - | - |
| Housing | | 15 380 | 837 | 5.4% | 264 | 1.7% | 1 101 | 7.2% | 4 234 | 14.8% | (93.8%) |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | | 186 821 | 51 197 | 27.4% | 20 708 | 11.1% | 71 906 | 38.5% | 63 319 | 41.0% | (67.3%) |
| Planning and Development | | 200 | 30 | 15.0% | - | - | 30 | 15.0% | 67 | 2.9% | (100.0%) |
| Road Transport | | 186 621 | 51 167 | 27.4% | 20 708 | 11.1% | 71 876 | 38.5% | 63 252 | 41.5% | (67.3%) |
| Environmental Protection | | - | - | - | - | - | - | - | - | - | - |
| Trading Services | | 11 771 | 909 | 7.7% | 983 | 8.4% | 1 893 | 16.1% | 5 543 | 14.0% | (82.3%) |
| Energy sources | | - | - | - | - | - | - | - | - | - | - |
| Water Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | 11 771 | 909 | 7.7% | 983 | 8.4% | 1 893 | 16.1% | 5 543 | 14.0% | (82.3%) |
| 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 | 995 434 | 414 133 | 41.6% | 295 195 | 29.7% | 709 328 | 71.3% | 320 887 | 72.4% | (8.0%) |
| Property rates | 58 661 | 15 667 | 26.7% | 15 523 | 26.5% | 31 190 | 53.2% | 10 647 | 80.1% | 45.8% |
| Service charges | 23 547 | 3 173 | 13.5% | 3 780 | 16.1% | 6 952 | 29.5% | 3 156 | 44.7% | 19.8% |
| Other revenue | 35 896 | 39 122 | 109.0% | 19 656 | 54.8% | 58 778 | 163.7% | 40 815 | 55.3% | (51.8%) |
| Transfers and Subsidies - Operational | 659 557 | 269 621 | 40.9% | 207 174 | 31.4% | 476 794 | 72.3% | 198 779 | 72.6% | 4.2% |
| Transfers and Subsidies - Capital | 127 772 | 66 147 | 51.8% | 27 100 | 21.2% | 93 247 | 73.0% | 44 997 | 85.8% | (39.8%) |
| Interest | 90 000 | 20 403 | 22.7% | 21 963 | 24.4% | 42 366 | 47.1% | 22 493 | 75.8% | (2.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (731 268) | (157 860) | 21.6% | (211 518) | 28.9% | (369 378) | 50.5% | (192 554) | 45.2% | 9.8% |
| Suppliers and employees | (729 055) | (157 860) | 21.7% | (211 518) | 29.0% | (369 378) | 50.7% | (192 554) | 45.3% | 9.8% |
| Finance charges | (8) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (2 205) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 264 166 | 256 273 | 97.0% | 83 677 | 31.7% | 339 950 | 128.7% | 128 333 | 258.5% | (34.8%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (219 322) | (72 303) | 33.0% | (23 452) | 10.7% | (95 755) | 43.7% | (82 226) | 39.9% | (71.5%) |
| Capital assets | (219 322) | (72 303) | 33.0% | (23 452) | 10.7% | (95 755) | 43.7% | (82 226) | 39.9% | (71.5%) |
| Net Cash from(used) Investing Activities | (219 322) | (72 303) | 33.0% | (23 452) | 10.7% | (95 755) | 43.7% | (82 226) | 39.9% | (71.5%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 44 844 | 183 970 | 410.2% | 60 224 | 134.3% | 244 195 | 544.5% | 46 107 | (104.1%) | 30.6% |
| Cash/cash equivalents at the year begin: | 988 403 | 921 273 | 93.2% | 1 105 244 | 111.8% | 921 273 | 93.2% | 1 185 340 | 103.9% | (6.8%) |
| Cash/cash equivalents at the year end: | 1 033 247 | 1 105 244 | 107.0% | 1 165 468 | 112.8% | 1 165 468 | 112.8% | 1 231 447 | 155.6% | (5.4%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|-------------|------|--------------|------|--------------|------|--------------|--------|---------|--------|---|-----|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 2 | 100.0% | 2 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 7 694 | 2.4% | 5 818 | 1.8% | 5 426 | 1.7% | 301 033 | 94.1% | 319 971 | 47.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 659 | 1.8% | 2 410 | 1.6% | 2 310 | 1.5% | 143 185 | 95.1% | 150 564 | 22.1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 94 | .3% | - | - | - | - | 35 213 | 99.7% | 35 307 | 5.2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 2 836 | 1.8% | 2 790 | 1.8% | 2 751 | 1.8% | 145 705 | 94.6% | 154 082 | 22.7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 194 | 1.0% | 129 | .6% | 172 | .9% | 19 707 | 97.5% | 20 203 | 3.0% | 10 | .1% | - | - |
| Total By Income Source | 13 477 | 2.0% | 11 146 | 1.6% | 10 659 | 1.6% | 644 846 | 94.8% | 680 128 | 100.0% | 10 | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 778 | 2.4% | 2 644 | 2.3% | 2 353 | 2.0% | 107 203 | 93.2% | 114 978 | 16.9% | - | - | - | - |
| Commercial | 4 831 | 2.6% | 2 812 | 1.5% | 2 642 | 1.4% | 172 171 | 94.4% | 182 457 | 26.8% | - | - | - | - |
| Households | 5 668 | 1.5% | 5 690 | 1.5% | 5 664 | 1.5% | 365 472 | 95.5% | 382 693 | 56.3% | 10 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 13 477 | 2.0% | 11 146 | 1.6% | 10 659 | 1.6% | 644 846 | 94.8% | 680 128 | 100.0% | 10 | - | - | - |

Part 5: Creditor Age Analysis

| R 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 | 118 | 100.0% | - | - | - | - | - | - | 118 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 118 | 100.0% | - | - | - | - | - | - | 118 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------|--------------|
| Municipal Manager | Mr M T Makumule | 015 962 7779 |
| Chief Financial Officer | Mr A C Mufamadi | 015 962 7515 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 248 345 | 389 694 | 31.2% | 325 865 | 26.1% | 715 559 | 57.3% | 283 738 | 46.1% | 14.8% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 466 929 | 122 371 | 26.2% | 100 214 | 21.5% | 222 585 | 47.7% | 75 134 | 29.5% | 33.4% |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 15 340 | 4 128 | 26.9% | 4 054 | 26.4% | 8 182 | 53.3% | 3 828 | 51.1% | 5.9% |
| Sale of Goods and Rendering of Services | 962 | 196 | 20.4% | 957 | 99.5% | 1 153 | 119.9% | 172 | 39.1% | 455.4% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 47 627 | 3 099 | 6.5% | 3 457 | 7.3% | 6 556 | 13.8% | 10 201 | 44.4% | (66.1%) |
| Interest earned from Current and Non Current Assets | 7 583 | 1 659 | 21.9% | 666 | 8.8% | 2 324 | 30.7% | 1 269 | 42.7% | (47.5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | 32 | - | 32 | - | 65 | - | 32 | - | - |
| Rental from Fixed Assets | 348 | 71 | 20.3% | 77 | 22.2% | 148 | 42.5% | 65 | 42.4% | 19.6% |
| Licence and permits | - | 68 | - | 72 | - | 140 | - | 67 | - | 7.8% |
| Operational Revenue | 56 972 | 1 300 | 2.3% | 1 424 | 2.5% | 2 724 | 4.8% | 2 576 | 6.0% | (44.7%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 123 715 | 31 598 | 25.5% | 31 318 | 25.3% | 62 916 | 50.9% | 29 547 | 48.5% | 6.0% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4 786 | 517 | 10.8% | 589 | 12.3% | 1 106 | 23.1% | (2 841) | (50.6%) | (120.7%) |
| Licences or permits | 3 779 | 849 | 22.5% | 959 | 25.4% | 1 808 | 47.8% | 751 | 40.7% | 27.7% |
| Transfer and subsidies - Operational | 520 303 | 217 028 | 41.7% | 175 270 | 33.7% | 392 299 | 75.4% | 162 936 | 74.5% | 7.6% |
| Interest | - | 6 777 | - | 6 776 | - | 13 553 | - | - | - | (100.0%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 188 957 | 281 936 | 23.7% | 357 738 | 30.1% | 639 674 | 53.8% | 328 451 | 45.0% | 8.9% |
| Employee related costs | 329 105 | 84 762 | 25.8% | 105 358 | 32.0% | 190 120 | 57.8% | 95 680 | 50.7% | 10.1% |
| Remuneration of councillors | 33 568 | 7 430 | 22.1% | 8 403 | 25.0% | 15 834 | 47.2% | 7 232 | 50.6% | 16.2% |
| Bulk purchases - electricity | 330 000 | 63 740 | 19.3% | 97 835 | 29.6% | 161 575 | 49.0% | 95 588 | 41.6% | 2.4% |
| Inventory consumed | 29 415 | 11 033 | 37.5% | 9 858 | 33.5% | 20 891 | 71.0% | 13 737 | 63.6% | (28.2%) |
| Debt impairment | 77 287 | - | - | 25 526 | 33.0% | 25 526 | 33.0% | 15 359 | 39.8% | 66.2% |
| Depreciation and amortisation | 159 889 | 38 045 | 23.8% | 37 950 | 23.7% | 75 995 | 47.5% | 39 867 | 50.1% | (4.8%) |
| Interest | 20 731 | 6 | - | 0 | - | 6 | - | - | - | (100.0%) |
| Contracted services | 155 156 | 60 468 | 39.0% | 62 548 | 40.3% | 123 017 | 79.3% | 48 273 | 40.4% | 29.6% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | 1 338 | - | 825 | - | 2 163 | - | 55 | (878 755.6%) | 1 398.3% |
| Operational costs | 53 806 | 15 113 | 28.1% | 9 435 | 17.5% | 24 548 | 45.6% | 12 661 | 42.0% | (25.5%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 59 388 | 107 759 | | (31 874) | | 75 885 | | (44 714) | | |
| Transfers and subsidies - capital (monetary allocations) | 117 996 | 41 970 | 35.6% | 50 868 | 43.1% | 92 838 | 78.7% | 47 422 | 70.7% | 7.3% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 177 384 | 149 729 | | 18 994 | | 168 723 | | 2 708 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 177 384 | 149 729 | | 18 994 | | 168 723 | | 2 708 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 177 384 | 149 729 | | 18 994 | | 168 723 | | 2 708 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 177 384 | 149 729 | | 18 994 | | 168 723 | | 2 708 | | |

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 | 319 920 | 76 459 | 23.9% | 67 408 | 21.1% | 143 868 | 45.0% | 79 520 | 34.1% | (15.2%) |
| National Government | 117 996 | 31 050 | 26.3% | 37 693 | 31.9% | 68 743 | 58.3% | 36 060 | 55.8% | 4.5% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 117 996 | 31 050 | 26.3% | 37 693 | 31.9% | 68 743 | 58.3% | 36 060 | 55.8% | 4.5% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 201 924 | 45 409 | 22.5% | 29 716 | 14.7% | 75 124 | 37.2% | 43 460 | 27.7% | (31.6%) |
| Capital Expenditure Functional | 319 920 | 79 569 | 24.9% | 68 186 | 21.3% | 147 755 | 46.2% | 83 151 | 35.2% | (18.0%) |
| Municipal governance and administration | 15 031 | 5 326 | 35.4% | 1 172 | 7.8% | 6 497 | 43.2% | 9 152 | 28.4% | (87.2%) |
| Executive and Council | 8 231 | 2 | - | 4 | - | 5 | .1% | 1 802 | 61.0% | (99.8%) |
| Finance and administration | 6 800 | 5 324 | 78.3% | 1 168 | 17.2% | 6 492 | 95.5% | 7 350 | 23.4% | (84.1%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 6 900 | 1 853 | 26.9% | 1 216 | 17.6% | 3 069 | 44.5% | 12 | 34.6% | 10 030.0% |
| Community and Social Services | 1 800 | 261 | 14.5% | - | - | 261 | 14.5% | 12 | 2.0% | (100.0%) |
| Sport And Recreation | 5 100 | 1 593 | 31.2% | 1 216 | 23.8% | 2 808 | 55.1% | - | 67.3% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 206 941 | 53 518 | 25.9% | 54 561 | 26.4% | 108 079 | 52.2% | 59 447 | 31.8% | (8.2%) |
| Planning and Development | 25 | - | - | - | - | - | - | - | - | - |
| Road Transport | 206 917 | 53 518 | 25.9% | 54 561 | 26.4% | 108 079 | 52.2% | 59 447 | 31.8% | (8.2%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 91 047 | 18 872 | 20.7% | 11 237 | 12.3% | 30 109 | 33.1% | 14 540 | 53.8% | (22.7%) |
| Energy sources | 88 797 | 17 572 | 19.8% | 11 237 | 12.7% | 28 809 | 32.4% | 12 627 | 48.3% | (11.0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 2 250 | 1 300 | 57.8% | - | - | 1 300 | 57.8% | 1 913 | - | (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 | 1 290 826 | 470 848 | 36.5% | 382 572 | 29.6% | 853 420 | 66.1% | 331 589 | 49.7% | 15.4% |
| Property rates | 100 209 | 35 661 | 35.6% | 36 782 | 36.7% | 72 443 | 72.3% | 48 297 | 92.7% | (23.8%) |
| Service charges | 424 397 | 121 658 | 28.7% | 147 227 | 34.7% | 268 885 | 63.4% | 97 256 | 27.9% | 51.4% |
| Other revenue | 120 338 | 14 298 | 11.9% | 3 530 | 2.9% | 17 828 | 14.8% | 10 219 | 15.5% | (65.5%) |
| Transfers and Subsidies - Operational | 520 303 | 216 172 | 41.5% | 172 900 | 33.2% | 389 072 | 74.8% | 161 967 | 74.0% | 6.8% |
| Transfers and Subsidies - Capital | 117 996 | 82 996 | 70.3% | 20 004 | 17.0% | 103 000 | 87.3% | 13 850 | 87.4% | 44.4% |
| Interest | 7 583 | 63 | .8% | 2 129 | 28.1% | 2 192 | 28.9% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (933 782) | (402 814) | 43.1% | (288 843) | 30.9% | (691 657) | 74.1% | (360 415) | 70.2% | (19.9%) |
| Suppliers and employees | (933 682) | (402 814) | 43.1% | (288 843) | 30.9% | (691 657) | 74.1% | (360 415) | 70.2% | (19.9%) |
| Finance charges | (100) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 357 044 | 68 034 | 19.1% | 93 729 | 26.3% | 161 763 | 45.3% | (28 825) | 8.2% | (425.2%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (319 920) | (94 761) | 29.6% | (69 894) | 21.8% | (164 655) | 51.5% | (80 138) | 42.5% | (12.8%) |
| Capital assets | (319 920) | (94 761) | 29.6% | (69 894) | 21.8% | (164 655) | 51.5% | (80 138) | 42.5% | (12.8%) |
| Net Cash from(used) Investing Activities | (319 920) | (94 761) | 29.6% | (69 894) | 21.8% | (164 655) | 51.5% | (80 138) | 42.5% | (12.8%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 37 124 | (26 727) | (72.0%) | 23 835 | 64.2% | (2 891) | (7.8%) | (108 963) | (2 265.2%) | (121.9%) |
| Cash/cash equivalents at the year begin: | 33 460 | 18 672 | 55.8% | (12 956) | (38.7%) | 18 672 | 55.8% | 83 023 | 97.6% | (115.5%) |
| Cash/cash equivalents at the year end: | 70 584 | (12 956) | (18.4%) | 10 880 | 15.4% | 10 880 | 15.4% | (25 940) | (16.4%) | (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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 34 707 | 25.5% | 4 496 | 3.3% | 1 892 | 1.4% | 95 223 | 69.9% | 136 319 | 24.6% | 0 | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 7 981 | 4.0% | 4 056 | 2.0% | 3 745 | 1.9% | 183 020 | 92.1% | 198 802 | 35.9% | (609) | (.3%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 175 | 3.2% | 631 | 1.7% | 597 | 1.6% | 34 856 | 93.5% | 37 259 | 6.7% | (328) | (.9%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 588 | 2.0% | 3 535 | 2.0% | 3 478 | 1.9% | 170 033 | 94.1% | 180 635 | 32.6% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 1 285 | 100.0% | 1 285 | 2% | (24) | (1.9%) | - | - |
| Total By Income Source | 47 451 | 8.6% | 12 719 | 2.3% | 9 713 | 1.8% | 484 417 | 87.4% | 554 300 | 100.0% | (962) | (.2%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 4 634 | 4.8% | 1 693 | 1.8% | 1 662 | 1.7% | 87 803 | 91.7% | 95 791 | 17.3% | - | - | - | - |
| Commercial | 34 551 | 16.7% | 6 049 | 2.9% | 3 827 | 1.8% | 162 490 | 78.5% | 206 918 | 37.3% | - | - | - | - |
| Households | 8 267 | 3.3% | 4 977 | 2.0% | 4 224 | 1.7% | 234 123 | 93.1% | 251 591 | 45.4% | (962) | (.4%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 47 451 | 8.6% | 12 719 | 2.3% | 9 713 | 1.8% | 484 417 | 87.4% | 554 300 | 100.0% | (962) | (.2%) | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|------|--------------|-----|--------------|-------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 2 862 | 98.7% | 34 | 1.2% | 7 | .2% | (4) | (.1%) | 2 899 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 2 862 | 98.7% | 34 | 1.2% | 7 | .2% | (4) | (.1%) | 2 899 | 100.0% |

Contact Details

| | | |
|-------------------------|------------------|--------------|
| Municipal Manager | Mr KM Nemaname | 015 519 3210 |
| Chief Financial Officer | Mr N.G Raliphada | 015 519 3056 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 619 224 | 211 397 | 34.1% | 189 081 | 30.5% | 400 478 | 64.7% | 161 438 | 54.5% | 17.1% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 5 942 | 1 327 | 22.3% | 1 413 | 23.8% | 2 740 | 46.1% | 1 419 | 41.3% | (4%) |
| Sale of Goods and Rendering of Services | 18 074 | 447 | 2.5% | (1 677) | (9.3%) | (1 230) | (6.8%) | 4 951 | 11.1% | (133.9%) |
| Agency services | 5 139 | 454 | 8.8% | 1 562 | 30.4% | 2 016 | 39.2% | 806 | 37.2% | 93.8% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 940 | 521 | 55.4% | (375) | (39.9%) | 146 | 15.5% | - | - | (100.0%) |
| Interest earned from Current and Non Current Assets | 16 941 | 4 174 | 24.6% | 27 578 | 162.8% | 31 752 | 187.4% | 2 402 | 32.7% | 1 048.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 400 | 128 | 32.1% | 178 | 44.5% | 306 | 76.6% | 74 | 45.6% | 142.1% |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | 3 446 | - | (3 393) | - | 53 | - | 439 | - | (873.0%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 37 208 | 9 625 | 25.9% | 9 739 | 26.2% | 19 364 | 52.0% | 8 891 | 48.4% | 9.5% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 636 | 182 | 28.7% | 459 | 72.3% | 642 | 100.9% | 380 | 90.4% | 21.0% |
| Licences or permits | 8 207 | 655 | 8.0% | 2 166 | 26.4% | 2 821 | 34.4% | 1 002 | 37.7% | 116.2% |
| Transfer and subsidies - Operational | 517 464 | 186 279 | 36.0% | 149 780 | 28.9% | 336 059 | 64.9% | 141 075 | 64.7% | 6.2% |
| Interest | 8 275 | 4 159 | 50.3% | 1 650 | 19.9% | 5 809 | 70.2% | - | - | (100.0%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 498 124 | 139 321 | 28.0% | 118 465 | 23.8% | 257 787 | 51.8% | 115 032 | 54.1% | 3.0% |
| Employee related costs | 158 535 | 35 844 | 22.6% | 38 841 | 24.5% | 74 685 | 47.1% | 36 063 | 48.8% | 7.7% |
| Remuneration of councillors | 31 871 | 7 053 | 22.1% | 8 341 | 26.2% | 15 394 | 48.3% | 7 001 | 49.4% | 19.1% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 14 539 | 3 433 | 23.6% | 3 154 | 21.7% | 6 587 | 45.3% | 3 844 | 47.0% | (17.9%) |
| Debt impairment | 5 897 | - | - | 290 | 4.9% | 290 | 4.9% | - | - | (100.0%) |
| Depreciation and amortisation | 62 580 | 18 689 | 29.9% | 6 143 | 9.8% | 24 832 | 39.7% | 6 500 | 12.7% | (5.5%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 135 667 | 48 035 | 35.4% | 37 690 | 27.8% | 85 725 | 63.2% | 44 434 | 81.7% | (15.2%) |
| Transfers and subsidies | 13 800 | 3 982 | 28.9% | 1 724 | 12.5% | 5 707 | 41.4% | 2 913 | 53.2% | (40.8%) |
| Irrecoverable debts written off | - | - | - | - | - | - | - | 168 | - | (100.0%) |
| Operational costs | 75 236 | 22 286 | 29.6% | 22 281 | 29.6% | 44 567 | 59.2% | 14 110 | 48.6% | 57.9% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 121 100 | 72 076 | | 70 616 | | 142 692 | | 46 406 | | |
| Transfers and subsidies - capital (monetary allocations) | 115 624 | 33 176 | 28.7% | 43 939 | 38.0% | 77 115 | 66.7% | 37 770 | 56.5% | 16.3% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 236 724 | 105 252 | | 114 554 | | 219 806 | | 84 176 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 236 724 | 105 252 | | 114 554 | | 219 806 | | 84 176 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 236 724 | 105 252 | | 114 554 | | 219 806 | | 84 176 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 236 724 | 105 252 | | 114 554 | | 219 806 | | 84 176 | | |

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 | 205 847 | 96 427 | 46.8% | 45 791 | 22.2% | 142 218 | 69.1% | 96 105 | 62.1% | (52.4%) |
| National Government | 98 282 | 74 233 | 75.5% | 17 673 | 18.0% | 91 906 | 93.5% | 45 997 | 68.0% | (61.6%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 98 282 | 74 233 | 75.5% | 17 673 | 18.0% | 91 906 | 93.5% | 45 997 | 68.0% | (61.6%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 107 565 | 22 194 | 20.6% | 28 117 | 26.1% | 50 312 | 46.8% | 50 109 | 59.2% | (43.9%) |
| Capital Expenditure Functional | 205 847 | 96 427 | 46.8% | 45 791 | 22.2% | 142 218 | 69.1% | 96 105 | 62.2% | (52.4%) |
| Municipal governance and administration | 32 174 | 5 980 | 18.6% | 6 995 | 21.7% | 12 975 | 40.3% | 10 908 | 46.9% | (35.9%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 32 174 | 5 980 | 18.6% | 6 995 | 21.7% | 12 975 | 40.3% | 10 908 | 46.9% | (35.9%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 23 739 | 16 441 | 69.3% | 4 171 | 17.6% | 20 612 | 86.8% | 12 068 | 62.8% | (65.4%) |
| Community and Social Services | 7 826 | 4 120 | 52.6% | - | - | 4 120 | 52.6% | 1 486 | 29.5% | (100.0%) |
| Sport And Recreation | 15 913 | 12 321 | 77.4% | 4 171 | 26.2% | 16 492 | 103.6% | 10 582 | 77.1% | (60.6%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 125 408 | 63 765 | 50.8% | 31 932 | 25.5% | 95 697 | 76.3% | 68 539 | 69.6% | (53.4%) |
| Planning and Development | 2 609 | - | - | 870 | 33.3% | 870 | 33.3% | - | - | (100.0%) |
| Road Transport | 122 799 | 63 765 | 51.9% | 31 062 | 25.3% | 94 628 | 77.2% | 68 539 | 69.6% | (54.7%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 24 526 | 10 241 | 41.8% | 2 693 | 11.0% | 12 934 | 52.7% | 4 590 | 33.7% | (41.3%) |
| Energy sources | 19 743 | 10 241 | 51.9% | 2 693 | 13.6% | 12 934 | 65.5% | 4 590 | 39.7% | (41.3%) |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 4 783 | - | - | - | - | - | - | - | - | - |
| 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 | 758 533 | 312 908 | 41.3% | 247 953 | 32.7% | 560 861 | 73.9% | 271 150 | 71.2% | (8.6%) |
| Property rates | 22 625 | 3 092 | 13.7% | 3 531 | 15.6% | 6 624 | 29.3% | 3 410 | 38.8% | 3.6% |
| Service charges | 3 349 | 687 | 20.5% | 602 | 18.0% | 1 289 | 38.5% | 613 | 39.8% | (1.7%) |
| Other revenue | 82 530 | 4 304 | 5.2% | 23 813 | 28.9% | 28 117 | 34.1% | 38 141 | 25.5% | (37.6%) |
| Transfers and Subsidies - Operational | 517 464 | 240 289 | 46.4% | 193 694 | 37.4% | 433 984 | 83.9% | 199 596 | 89.0% | (3.0%) |
| Transfers and Subsidies - Capital | 115 624 | 62 892 | 54.4% | 25 732 | 22.3% | 88 624 | 76.6% | 29 290 | 78.8% | (12.1%) |
| Interest | 16 941 | 1 643 | 9.7% | 580 | 3.4% | 2 223 | 13.1% | 101 | .4% | 475.4% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (415 848) | (85 951) | 20.7% | (121 020) | 29.1% | (206 971) | 49.8% | (92 231) | 44.8% | 31.2% |
| Suppliers and employees | (415 848) | (85 951) | 20.7% | (121 020) | 29.1% | (206 971) | 49.8% | (92 231) | 45.8% | 31.2% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 342 684 | 228 956 | 66.2% | 126 933 | 37.0% | 353 890 | 103.3% | 178 919 | 97.6% | (29.1%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | 74 156 | - | (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 | - | - | - | - | - | - | - | 74 156 | - | (100.0%) |
| Payments | (205 847) | (97 413) | 47.3% | (65 081) | 31.6% | (162 494) | 78.9% | (136 739) | 69.7% | (52.4%) |
| Capital assets | (205 847) | (97 413) | 47.3% | (65 081) | 31.6% | (162 494) | 78.9% | (136 739) | 69.7% | (52.4%) |
| Net Cash from(used) Investing Activities | (205 847) | (97 413) | 47.3% | (65 081) | 31.6% | (162 494) | 78.9% | (62 582) | 46.8% | 4.0% |
| 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 | 136 837 | 129 543 | 94.7% | 61 853 | 45.2% | 191 395 | 139.9% | 116 337 | 315.3% | (46.8%) |
| Cash/cash equivalents at the year begin: | 203 773 | 210 196 | 103.2% | 339 739 | 166.7% | 210 196 | 103.2% | 358 557 | 79.2% | (5.2%) |
| Cash/cash equivalents at the year end: | 340 611 | 339 739 | 99.7% | 401 591 | 117.9% | 401 591 | 117.9% | 474 894 | 127.4% | (15.4%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|------|--------------|------|--------------|------|--------------|-------|---------|--------|---|-----|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 106 | 1.9% | 2 637 | 1.6% | 3 541 | 2.2% | 152 357 | 94.3% | 161 641 | 51.5% | 89 | .1% | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 487 | 1.6% | 432 | 1.4% | 426 | 1.4% | 29 517 | 95.6% | 30 863 | 9.8% | 57 | .2% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 630 | 3.2% | 1 600 | 3.2% | 1 784 | 3.5% | 45 760 | 90.1% | 50 773 | 16.2% | 30 | .1% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 79 | .1% | 39 | .1% | 34 | - | 70 424 | 99.8% | 70 576 | 22.5% | - | - | - | - |
| Total By Income Source | 5 303 | 1.7% | 4 707 | 1.5% | 5 786 | 1.8% | 298 058 | 95.0% | 313 854 | 100.0% | 176 | .1% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 258 | 2.0% | 2 153 | 1.9% | 3 203 | 2.9% | 104 327 | 93.2% | 111 940 | 35.7% | 3 | - | - | - |
| Commercial | 848 | 3.0% | 500 | 1.8% | 489 | 1.7% | 26 506 | 93.5% | 28 342 | 9.0% | 58 | .2% | - | - |
| Households | 2 197 | 1.3% | 2 055 | 1.2% | 2 094 | 1.2% | 167 225 | 96.3% | 173 571 | 55.3% | 115 | .1% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 5 303 | 1.7% | 4 707 | 1.5% | 5 786 | 1.8% | 298 058 | 95.0% | 313 854 | 100.0% | 176 | .1% | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|-----|--------------|-----|--------------|-------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 298 | 30.6% | 34 | .2% | 66 | .5% | 9 669 | 68.7% | 14 067 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Medical | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 4 298 | 30.6% | 34 | .2% | 66 | .5% | 9 669 | 68.7% | 14 067 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------------------|--------------|
| Municipal Manager | Mr Risenga Richard Shilenge | 015 851 0110 |
| Chief Financial Officer | Ms Nyeleti Maluleke | 015 851 0110 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 2 110 838 | 716 685 | 34.0% | 621 683 | 29.5% | 1 338 368 | 63.4% | 489 229 | 45.9% | 27.1% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 460 115 | 50 866 | 11.1% | 88 462 | 19.2% | 139 329 | 30.3% | (12 565) | (2%) | (804.1%) |
| Service charges - Waste Water Management | 12 | 4 | 34.7% | 8 | 70.4% | 13 | 105.1% | 2 | | 357.9% |
| Service charges - Waste Management | 486 | 221 | 45.4% | 167 | 34.3% | 388 | 79.8% | 73 | 125.9% | 128.6% |
| Sale of Goods and Rendering of Services | 1 088 | 229 | 21.0% | 775 | 71.2% | 1 004 | 92.3% | 235 | 60.6% | 229.2% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | 41 299 | 14 175 | 34.3% | 7 934 | 19.2% | 22 109 | 53.5% | 7 378 | 81.0% | 7.5% |
| Interest earned from Receivables | 85 611 | 25 037 | 29.2% | 27 467 | 32.1% | 52 504 | 61.3% | 24 267 | 63.2% | 13.2% |
| Interest earned from Current and Non Current Assets | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | 0 | - | - | 0 | 54.3% | 0 | 54.3% | - | - | (100.0%) |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | 399 | 116 | 28.9% | 74 | 18.5% | 189 | 47.5% | 171 | 3.0% | (56.8%) |
| Transfer and subsidies - Operational | 1 521 829 | 626 037 | 41.1% | 496 796 | 32.6% | 1 122 833 | 73.8% | 469 667 | 75.3% | 5.8% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 2 101 505 | 356 142 | 16.9% | 405 405 | 19.3% | 761 546 | 36.2% | 67 691 | 38.2% | 498.9% |
| Employee related costs | 816 341 | 185 128 | 22.7% | 197 797 | 24.2% | 382 925 | 46.9% | 186 872 | 46.5% | 5.8% |
| Remuneration of councillors | 19 834 | 3 642 | 18.4% | 4 186 | 21.1% | 7 828 | 39.5% | 3 996 | 39.5% | 4.8% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 235 567 | 16 346 | 6.9% | (10 565) | (4.5%) | 5 781 | 2.5% | 38 971 | 55.6% | (127.1%) |
| Debt impairment | 200 000 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 229 176 | 54 458 | 23.8% | 36 305 | 15.8% | 90 764 | 39.6% | (260 415) | 88.2% | (113.9%) |
| Interest | 1 | - | - | - | - | - | - | - | - | - |
| Contracted services | 374 218 | 49 709 | 13.3% | 130 670 | 34.9% | 180 379 | 48.2% | 58 797 | 48.7% | 122.2% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 15 000 | - | - | - | - | - | - | - | - | - |
| Operational costs | 211 188 | 46 859 | 22.2% | 47 011 | 22.3% | 93 870 | 44.4% | 39 471 | 40.9% | 19.1% |
| Losses on disposal of Assets | 181 | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 9 333 | 360 543 | | 216 279 | | 576 822 | | 421 538 | | |
| Transfers and subsidies - capital (monetary allocations) | 643 385 | 88 678 | 13.8% | 116 458 | 18.1% | 205 136 | 31.9% | 88 537 | 23.6% | 31.5% |
| Transfers and subsidies - capital (in-kind) | - | 2 289 | - | 436 | - | 2 725 | - | 1 438 | 651.2% | (69.7%) |
| Surplus/(Deficit) after capital transfers and contributions | 652 718 | 451 511 | | 333 172 | | 784 683 | | 511 513 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 652 718 | 451 511 | | 333 172 | | 784 683 | | 511 513 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 652 718 | 451 511 | | 333 172 | | 784 683 | | 511 513 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 652 718 | 451 511 | | 333 172 | | 784 683 | | 511 513 | | |

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 | 757 619 | 96 845 | 12.8% | 210 484 | 27.8% | 307 329 | 40.6% | 199 719 | 36.4% | 5.4% |
| National Government | 595 581 | 77 265 | 13.0% | 172 281 | 28.9% | 249 546 | 41.9% | 162 175 | 44.7% | 6.2% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 595 581 | 77 265 | 13.0% | 172 281 | 28.9% | 249 546 | 41.9% | 162 175 | 44.7% | 6.2% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 162 038 | 19 580 | 12.1% | 38 203 | 23.6% | 57 783 | 35.7% | 37 544 | 18.8% | 1.8% |
| Capital Expenditure Functional | 757 619 | 96 845 | 12.8% | 210 484 | 27.8% | 307 329 | 40.6% | 202 781 | 36.7% | 3.8% |
| Municipal governance and administration | 66 777 | 866 | 1.3% | 24 380 | 36.5% | 25 246 | 37.8% | 6 966 | 10.4% | 250.0% |
| Executive and Council | 60 | 82 | 136.0% | - | - | 82 | 136.0% | - | - | - |
| Finance and administration | 65 352 | 784 | 1.2% | 24 380 | 37.3% | 25 164 | 38.5% | 6 966 | 10.4% | 250.0% |
| Internal audit | 1 365 | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 597 | - | - | 469 | 78.6% | 469 | 78.6% | 469 | 38.2% | - |
| Community and Social Services | 597 | - | - | 469 | 78.6% | 469 | 78.6% | 469 | 38.2% | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 13 377 | - | - | 3 799 | 28.4% | 3 799 | 28.4% | 156 301 | 46.4% | (97.6%) |
| Planning and Development | 2 772 | - | - | 3 799 | 137.0% | 3 799 | 137.0% | 156 301 | 46.4% | (97.6%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | 10 605 | - | - | - | - | - | - | - | - | - |
| Trading Services | 676 433 | 95 979 | 14.2% | 181 835 | 26.9% | 277 815 | 41.1% | 39 045 | 24.9% | 365.7% |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | 635 326 | 73 891 | 11.6% | 170 155 | 26.8% | 244 046 | 38.4% | 23 714 | 21.1% | 617.5% |
| Waste Water Management | 41 106 | 22 089 | 53.7% | 11 680 | 28.4% | 33 769 | 82.1% | 15 331 | 34.6% | (23.8%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | 435 | - | - | - | - | - | - | - | - | - |

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 | 2 502 780 | 886 867 | 35.4% | 854 317 | 34.1% | 1 741 184 | 69.6% | 654 346 | 67.4% | 30.6% |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | 128 816 | 12 905 | 10.0% | 20 630 | 16.0% | 33 535 | 26.0% | 10 845 | 25.9% | 90.2% |
| Other revenue | 150 329 | 2 666 | 1.8% | 116 435 | 77.5% | 119 100 | 79.2% | 451 | 25.5% | 25 704.3% |
| Transfers and Subsidies - Operational | 1 521 829 | 818 516 | 53.8% | 675 019 | 44.4% | 1 493 535 | 98.1% | 626 303 | 101.2% | 7.8% |
| Transfers and Subsidies - Capital | 643 385 | 38 605 | 6.0% | 34 300 | 5.3% | 72 905 | 11.3% | 9 368 | 6.9% | 266.1% |
| Interest | 58 421 | 14 175 | 24.3% | 7 934 | 13.6% | 22 109 | 37.8% | 7 378 | 81.0% | 7.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 505 362) | (127 050) | 8.4% | (299 325) | 19.9% | (426 374) | 28.3% | (222 226) | 32.5% | 34.7% |
| Suppliers and employees | (1 505 361) | (127 050) | 8.4% | (299 325) | 19.9% | (426 374) | 28.3% | (222 226) | 32.5% | 34.7% |
| Finance charges | (1) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 997 418 | 759 817 | 76.2% | 554 992 | 55.6% | 1 314 809 | 131.8% | 432 120 | 108.1% | 28.4% |
| 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 | (704 918) | (117 776) | 16.7% | (265 550) | 37.7% | (383 326) | 54.4% | (225 575) | 54.6% | 17.7% |
| Capital assets | (704 918) | (117 776) | 16.7% | (265 550) | 37.7% | (383 326) | 54.4% | (225 575) | 54.6% | 17.7% |
| Net Cash from(used) Investing Activities | (704 918) | (117 776) | 16.7% | (265 550) | 37.7% | (383 326) | 54.4% | (225 575) | 54.6% | 17.7% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 292 500 | 642 041 | 219.5% | 289 442 | 99.0% | 931 483 | 318.5% | 206 545 | 227.0% | 40.1% |
| Cash/cash equivalents at the year begin: | 220 000 | 511 211 | 232.4% | 1 157 276 | 526.0% | 511 211 | 232.4% | 683 982 | 41.4% | 69.2% |
| Cash/cash equivalents at the year end: | 512 500 | 1 157 276 | 225.8% | 1 444 833 | 281.9% | 1 444 833 | 281.9% | 890 527 | 140.1% | 62.2% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|------|--------------|------|--------------|------|--------------|--------|-----------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 45 092 | 2.2% | 46 535 | 2.3% | 50 262 | 2.5% | 1 879 934 | 93.0% | 2 021 824 | 83.3% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 547 | 1.6% | 1 507 | 1.6% | 1 478 | 1.5% | 92 499 | 95.3% | 97 031 | 4.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 10 224 | 3.5% | 10 027 | 3.4% | 10 014 | 3.4% | 262 906 | 89.7% | 293 171 | 12.1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | 100.0% | - | 6% | - | - | - | - |
| Other | 0 | - | 0 | - | 0 | - | 14 365 | - | 14 365 | - | - | - | - | - |
| Total By Income Source | 56 863 | 2.3% | 58 069 | 2.4% | 61 754 | 2.5% | 2 249 704 | 92.7% | 2 426 391 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 4 971 | 6.7% | 2 758 | 3.7% | 2 800 | 3.8% | 63 853 | 85.8% | 74 382 | 3.1% | - | - | - | - |
| Commercial | 6 973 | 3.0% | 5 282 | 2.3% | 5 307 | 2.3% | 216 724 | 92.5% | 234 285 | 9.7% | - | - | - | - |
| Households | 44 918 | 2.1% | 50 029 | 2.4% | 53 648 | 2.5% | 1 969 128 | 93.0% | 2 117 724 | 87.3% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 56 863 | 2.3% | 58 069 | 2.4% | 61 754 | 2.5% | 2 249 704 | 92.7% | 2 426 391 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|--------|--------------|-------|--------------|-------|--------------|---------|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 7 772 | 119.9% | - | - | - | - | (1 289) | (19.9%) | 6 483 | 4.5% |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 17 166 | 12.5% | 33 161 | 24.2% | 25 363 | 18.5% | 61 344 | 44.8% | 137 034 | 95.5% |
| Auditor-General | 17 | 100.0% | - | - | - | - | - | - | 17 | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 24 955 | 17.4% | 33 161 | 23.1% | 25 363 | 17.7% | 60 055 | 41.8% | 143 534 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------------|--------------|
| Municipal Manager | Mr Zwanda Norman Kutama | 015 960 2009 |
| Chief Financial Officer | Ms Thangavhuelelo MulaTwa | 015 960 2046 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 366 106 | 120 435 | 32.9% | 102 729 | 28.1% | 223 164 | 61.0% | 9 844 | 52.4% | 943.5% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 55 308 | 8 248 | 14.9% | 12 369 | 22.4% | 20 618 | 37.3% | 4 938 | 21.7% | 150.5% |
| Service charges - Water | - | (263) | - | 266 | - | 3 | - | 519 | - | (48.6%) |
| Service charges - Waste Water Management | - | 5 | - | 3 | - | 7 | - | 267 | - | (99.0%) |
| Service charges - Waste Management | 2 650 | 374 | 14.1% | 532 | 20.1% | 906 | 34.2% | 345 | 28.7% | 54.2% |
| Sale of Goods and Rendering of Services | 416 | 111 | 26.7% | 591 | 142.1% | 703 | 168.9% | 66 | 25.0% | 796.1% |
| Agency services | 315 | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 500 | 364 | 24.2% | 565 | 37.7% | 928 | 61.9% | 317 | 167.2% | 78.5% |
| Interest earned from Current and Non Current Assets | 8 064 | 1 931 | 23.9% | 3 210 | 39.8% | 5 140 | 63.7% | 1 711 | 85.9% | 87.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 926 | 271 | 29.2% | 262 | 28.3% | 533 | 57.6% | 81 | 66.7% | 222.6% |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | 5 245 | 354 | 6.8% | 236 | 4.5% | 591 | 11.3% | 41 | 26.9% | 475.0% |
| Operational Revenue | 2 295 | - | - | - | - | - | - | - | - | - |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 34 586 | 4 181 | 12.1% | 1 899 | 5.5% | 6 080 | 17.6% | 1 214 | 196.0% | 56.4% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 802 | 104 | 3.7% | 124 | 4.4% | 228 | 8.1% | 49 | 7.9% | 152.5% |
| Licences or permits | - | 650 | - | 713 | - | 1 363 | - | 82 | 11.3% | 766.7% |
| Transfer and subsidies - Operational | 250 671 | 103 872 | 41.4% | 81 555 | 32.5% | 185 427 | 74.0% | - | 41.8% | (100.0%) |
| Interest | 1 328 | 233 | 17.5% | 403 | 30.4% | 636 | 47.9% | 214 | 169.9% | 88.4% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 432 903 | 80 431 | 18.6% | 57 171 | 13.2% | 137 602 | 31.8% | 62 859 | 35.2% | (9.0%) |
| Employee related costs | 140 755 | 34 081 | 24.2% | 11 701 | 8.3% | 45 782 | 32.5% | 21 474 | 39.3% | (45.5%) |
| Remuneration of councillors | 21 998 | 4 550 | 20.7% | 1 784 | 8.1% | 6 334 | 28.8% | 3 075 | 40.8% | (42.0%) |
| Bulk purchases - electricity | 61 440 | 16 647 | 27.1% | 17 058 | 27.8% | 33 705 | 54.9% | 14 989 | 39.1% | 13.8% |
| Inventory consumed | 5 337 | 1 294 | 24.3% | 1 616 | 30.3% | 2 910 | 54.5% | 141 | 7.0% | 1 048.1% |
| Debt impairment | 49 171 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 33 514 | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 54 287 | 9 835 | 18.1% | 9 736 | 17.9% | 19 571 | 36.1% | 12 042 | 38.2% | (19.1%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 66 401 | 14 023 | 21.1% | 15 277 | 23.0% | 29 300 | 44.1% | 11 139 | 44.8% | 37.1% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (66 796) | 40 004 | | 45 558 | | 85 562 | | (53 014) | | |
| Transfers and subsidies - capital (monetary allocations) | 67 485 | 8 388 | 12.4% | - | - | 8 388 | 12.4% | - | 8.2% | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 689 | 48 392 | | 45 558 | | 93 950 | | (53 014) | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 689 | 48 392 | | 45 558 | | 93 950 | | (53 014) | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 689 | 48 392 | | 45 558 | | 93 950 | | (53 014) | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 689 | 48 392 | | 45 558 | | 93 950 | | (53 014) | | |

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 | 74 909 | 5 354 | 7.1% | 24 348 | 32.5% | 29 702 | 39.7% | 20 138 | 32.2% | 20.9% |
| National Government | 65 785 | 4 990 | 7.6% | 24 318 | 37.0% | 29 308 | 44.6% | 20 114 | 32.4% | 20.9% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 65 785 | 4 990 | 7.6% | 24 318 | 37.0% | 29 308 | 44.6% | 20 114 | 32.4% | 20.9% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 9 124 | 364 | 4.0% | 30 | .3% | 394 | 4.3% | 24 | 14.5% | 24.9% |
| Capital Expenditure Functional | 74 909 | 5 354 | 7.1% | 24 348 | 32.5% | 29 702 | 39.7% | 20 138 | 32.2% | 20.9% |
| Municipal governance and administration | 5 600 | 30 | .5% | 30 | .5% | 60 | 1.1% | 24 | 19.2% | 24.9% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 5 600 | 30 | .5% | 30 | .5% | 60 | 1.1% | 24 | 37.8% | 24.9% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 66 085 | 4 990 | 7.6% | 24 318 | 36.8% | 29 308 | 44.3% | 20 114 | 34.0% | 20.9% |
| Planning and Development | 50 369 | 4 990 | 9.9% | 15 952 | 31.7% | 20 942 | 41.6% | 20 114 | 34.0% | (20.7%) |
| Road Transport | 15 716 | - | - | 8 366 | 53.2% | 8 366 | 53.2% | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 3 224 | 334 | 10.4% | - | - | 334 | 10.4% | - | 7.7% | - |
| Energy sources | 2 974 | 334 | 11.2% | - | - | 334 | 11.2% | - | 7.9% | - |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 250 | - | - | - | - | - | - | - | - | - |
| 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 | 429 877 | 139 531 | 32.5% | 224 572 | 52.2% | 364 103 | 84.7% | (55 182) | 19.2% | (507.0%) |
| Property rates | 32 857 | 556 | 1.7% | 689 | 2.1% | 1 245 | 3.8% | 2 014 | 8.5% | (65.8%) |
| Service charges | 57 624 | 7 407 | 12.8% | 11 411 | 19.7% | 18 818 | 32.5% | 3 851 | 17.2% | 196.3% |
| Other revenue | 12 976 | 6 784 | 52.3% | 107 421 | 827.9% | 114 206 | 880.1% | (75 863) | (413.5%) | (241.6%) |
| Transfers and Subsidies - Operational | 250 671 | 108 655 | 43.3% | 82 457 | 32.9% | 191 112 | 76.2% | 533 | 42.4% | 15 370.4% |
| Transfers and Subsidies - Capital | 67 485 | 16 000 | 23.7% | 21 000 | 31.1% | 37 000 | 54.8% | 12 750 | 44.1% | 64.7% |
| Interest | 8 064 | 128 | 1.6% | 1 594 | 19.8% | 1 722 | 21.4% | 1 533 | 47.8% | 4.0% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (350 218) | (148 193) | 42.3% | (159 943) | 45.7% | (308 136) | 88.0% | (28 788) | 48.0% | 455.6% |
| Suppliers and employees | (350 218) | (148 193) | 42.3% | (159 943) | 45.7% | (308 136) | 88.0% | (28 788) | 48.0% | 455.6% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 79 659 | (8 662) | (10.9%) | 64 630 | 81.1% | 55 967 | 70.3% | (83 970) | (92.9%) | (177.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | (222) | - | (220) | - | (442) | - | - | - | (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 | - | (222) | - | (220) | - | (442) | - | - | - | (100.0%) |
| Payments | (74 909) | (5 354) | 7.1% | (24 348) | 32.5% | (29 702) | 39.7% | (20 138) | 32.2% | 20.9% |
| Capital assets | (74 909) | (5 354) | 7.1% | (24 348) | 32.5% | (29 702) | 39.7% | (20 138) | 32.2% | 20.9% |
| Net Cash from(used) Investing Activities | (74 909) | (5 576) | 7.4% | (24 568) | 32.8% | (30 144) | 40.2% | (20 138) | 32.2% | 22.0% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 4 750 | (14 238) | (299.7%) | 40 062 | 843.3% | 25 824 | 543.6% | (104 108) | (6 013.7%) | (138.5%) |
| Cash/cash equivalents at the year begin: | 197 491 | 186 025 | 94.2% | 171 787 | 87.0% | 186 025 | 94.2% | 95 553 | 117.5% | 79.8% |
| Cash/cash equivalents at the year end: | 202 241 | 171 787 | 84.9% | 211 848 | 104.8% | 211 848 | 104.8% | 93 287 | 101.3% | 127.1% |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|-------|--------------|------|--------------|---|--------------|-------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 408 | 91.5% | - | - | - | - | 38 | 8.5% | 446 | 62.5% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 60 | 22.2% | 17 | 6.2% | - | - | 192 | 71.6% | 268 | 37.5% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 468 | 65.5% | 17 | 2.3% | - | - | 230 | 32.2% | 714 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 317 793 | 189 857 | 59.7% | 32 518 | 10.2% | 222 376 | 70.0% | 78 445 | 61.2% | (58.5%) |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 12 940 | 2 667 | 20.6% | 3 006 | 23.2% | 5 673 | 43.8% | 2 231 | 36.2% | 34.7% |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | (1) | - | (100.0%) |
| Service charges - Waste Management | 5 444 | 372 | 6.8% | (79) | (1.5%) | 293 | 5.4% | 752 | 42.5% | (110.5%) |
| Sale of Goods and Rendering of Services | 811 | 12 | 1.5% | 16 373 | 2 019.9% | 16 385 | 2 021.4% | 6 | 1.0% | 294 535.0% |
| Agency services | 2 957 | 138 | 4.7% | 137 | 4.6% | 275 | 9.3% | 506 | 67.4% | (72.9%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 784 | 176 | 9.9% | 160 | 9.0% | 336 | 18.8% | 156 | 26.9% | 2.5% |
| Interest earned from Current and Non Current Assets | 14 991 | 81 377 | 542.8% | (75 174) | (501.5%) | 6 202 | 41.4% | 3 634 | 53.8% | (2 168.9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 59 | - | - | - | - | - | - | 10 | 35.6% | (100.0%) |
| Rental from Fixed Assets | 240 | 53 | 22.2% | 45 | 18.7% | 98 | 40.8% | 55 | 45.0% | (19.1%) |
| Licence and permits | 22 815 | 1 667 | 7.3% | 2 554 | 11.2% | 4 221 | 18.5% | 2 908 | 32.8% | (12.2%) |
| Operational Revenue | 769 | 48 | 6.2% | 33 | 4.3% | 80 | 10.5% | 60 | 69.7% | (45.3%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 34 686 | 24 790 | 71.5% | 3 108 | 9.0% | 27 898 | 80.4% | 7 334 | 31.4% | (57.6%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 3 651 | 21 | .6% | 53 | 1.5% | 74 | 2.0% | 513 | 84.6% | (89.7%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 215 150 | 78 164 | 36.3% | 81 986 | 38.1% | 160 150 | 74.4% | 59 994 | 73.7% | 36.7% |
| Interest | 1 495 | 373 | 24.9% | 317 | 21.2% | 690 | 46.1% | 286 | 43.3% | 10.7% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 296 233 | 76 461 | 25.8% | 64 976 | 21.9% | 141 437 | 47.7% | 57 984 | 44.4% | 12.1% |
| Employee related costs | 121 491 | 38 594 | 31.8% | 17 962 | 14.8% | 56 555 | 46.6% | 27 248 | 50.2% | (34.1%) |
| Remuneration of councillors | 17 285 | 3 433 | 19.9% | 4 014 | 23.2% | 7 447 | 43.1% | 3 461 | 37.9% | 16.0% |
| Bulk purchases - electricity | 14 459 | 4 940 | 34.2% | 3 483 | 24.1% | 8 424 | 58.3% | 3 063 | 53.9% | 13.7% |
| Inventory consumed | 6 207 | 1 206 | 19.4% | 1 397 | 22.5% | 2 603 | 41.9% | 1 574 | 38.3% | (11.2%) |
| Debt impairment | 2 559 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 21 070 | 5 508 | 26.1% | 5 508 | 26.1% | 11 017 | 52.3% | 4 502 | 41.8% | 22.4% |
| Interest | 1 848 | 3 | .2% | 2 | .1% | 6 | .3% | 5 | 7.5% | (56.0%) |
| Contracted services | 72 795 | 14 974 | 20.6% | 20 101 | 27.6% | 35 074 | 48.2% | 9 171 | 41.3% | 119.2% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 525 | 9 | 1.8% | 35 | 6.6% | 44 | 8.4% | 537 | 107.6% | (93.5%) |
| Operational costs | 37 994 | 7 794 | 20.5% | 12 474 | 32.8% | 20 267 | 53.3% | 8 423 | 38.4% | 48.1% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 21 560 | 113 396 | | (32 457) | | 80 939 | | 20 462 | | |
| Transfers and subsidies - capital (monetary allocations) | 38 779 | - | - | 967 | 2.5% | 967 | 2.5% | 21 976 | 69.1% | (95.6%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 60 339 | 113 396 | | (31 491) | | 81 906 | | 42 438 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 60 339 | 113 396 | | (31 491) | | 81 906 | | 42 438 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 60 339 | 113 396 | | (31 491) | | 81 906 | | 42 438 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 60 339 | 113 396 | | (31 491) | | 81 906 | | 42 438 | | |

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 | 60 339 | 3 801 | 6.3% | 23 261 | 38.6% | 27 062 | 44.9% | 22 097 | 54.0% | 5.3% |
| National Government | 38 779 | 3 801 | 9.8% | 12 479 | 32.2% | 16 280 | 42.0% | 19 324 | 60.9% | (35.4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 38 779 | 3 801 | 9.8% | 12 479 | 32.2% | 16 280 | 42.0% | 19 324 | 60.9% | (35.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 21 560 | - | - | 10 782 | 50.0% | 10 782 | 50.0% | 2 773 | 24.5% | 288.8% |
| Capital Expenditure Functional | 60 339 | 3 801 | 6.3% | 23 261 | 38.6% | 27 062 | 44.9% | 22 097 | 54.0% | 5.3% |
| Municipal governance and administration | 6 600 | - | - | 750 | 11.4% | 750 | 11.4% | 2 101 | 37.8% | (64.3%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 6 600 | - | - | 750 | 11.4% | 750 | 11.4% | 2 101 | 37.8% | (64.3%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | (40) | - | - | - | - | - | - | - | - | - |
| Community and Social Services | (240) | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 200 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 25 326 | 1 866 | 7.4% | 11 053 | 43.6% | 12 919 | 51.0% | 13 740 | 65.8% | (19.6%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 25 326 | 1 866 | 7.4% | 11 053 | 43.6% | 12 919 | 51.0% | 13 740 | 65.8% | (19.6%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 28 453 | 1 935 | 6.8% | 11 458 | 40.3% | 13 393 | 47.1% | 6 256 | 35.7% | 83.1% |
| Energy sources | 3 000 | - | - | - | - | - | - | 5 749 | 37.3% | (100.0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | 25 453 | 1 935 | 7.6% | 11 458 | 45.0% | 13 393 | 52.6% | 507 | 22.0% | 2 159.5% |
| 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 | 345 096 | 128 598 | 37.3% | 114 878 | 33.3% | 243 476 | 70.6% | 161 582 | 84.8% | (28.9%) |
| Property rates | 27 749 | 1 040 | 3.7% | 1 074 | 3.9% | 2 114 | 7.6% | 438 | 8.2% | 145.3% |
| Service charges | 17 252 | 180 | 1.0% | 161 | .9% | 341 | 2.0% | 114 | 2.0% | 41.5% |
| Other revenue | 31 175 | 30 320 | 97.3% | 29 967 | 96.1% | 60 287 | 193.4% | 137 821 | 1 109.5% | (78.3%) |
| Transfers and Subsidies - Operational | 215 150 | 80 711 | 37.5% | 61 896 | 28.8% | 142 607 | 66.3% | 549 | 42.1% | 11 174.3% |
| Transfers and Subsidies - Capital | 38 779 | 14 940 | 38.5% | 20 950 | 54.0% | 35 890 | 92.6% | 22 384 | 81.0% | (6.4%) |
| Interest | 14 991 | 1 407 | 9.4% | 830 | 5.5% | 2 237 | 14.9% | 276 | 18.8% | 200.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (272 011) | (145 257) | 53.4% | 4 675 | (1.7%) | (140 582) | 51.7% | (136 763) | 77.0% | (103.4%) |
| Suppliers and employees | (270 163) | (145 257) | 53.8% | 4 675 | (1.7%) | (140 582) | 52.0% | (136 763) | 77.0% | (103.4%) |
| Finance charges | (1 848) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 73 085 | (16 659) | (22.8%) | 119 553 | 163.6% | 102 895 | 140.8% | 24 819 | 105.4% | 381.7% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (60 339) | (3 801) | 6.3% | (23 261) | 38.6% | (27 062) | 44.9% | (22 097) | 54.0% | 5.3% |
| Capital assets | (60 339) | (3 801) | 6.3% | (23 261) | 38.6% | (27 062) | 44.9% | (22 097) | 54.0% | 5.3% |
| Net Cash from(used) Investing Activities | (60 339) | (3 801) | 6.3% | (23 261) | 38.6% | (27 062) | 44.9% | (22 097) | 54.0% | 5.3% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 12 746 | (20 460) | (160.5%) | 96 293 | 755.4% | 75 832 | 594.9% | 2 722 | 331.9% | 3 437.4% |
| Cash/cash equivalents at the year begin: | 124 012 | 239 834 | 193.4% | 219 881 | 177.3% | 239 834 | 193.4% | 163 977 | 94.2% | 34.1% |
| Cash/cash equivalents at the year end: | 136 759 | 219 881 | 160.8% | 316 173 | 231.2% | 316 173 | 231.2% | 166 699 | 123.2% | 89.7% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|------|--------------|-------|--------------|------|--------------|--------|---------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 921 | 100.0% | 921 | .5% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | 656 | 100.0% | 656 | .4% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 29 | 1.7% | 29 | 1.7% | 29 | 1.7% | 1 641 | 95.0% | 1 728 | 1.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 721 | 100.0% | 721 | .4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 33 | 2.2% | 445 | 28.8% | 100 | 6.5% | 966 | 62.6% | 1 544 | .9% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 885 | .5% | 5 467 | 3.2% | 11 628 | 6.8% | 153 262 | 89.5% | 171 241 | 96.8% | - | - | - | - |
| Total By Income Source | 947 | .5% | 5 941 | 3.4% | 11 756 | 6.6% | 158 167 | 89.5% | 176 811 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 947 | .5% | 5 941 | 3.4% | 11 756 | 6.6% | 158 167 | 89.5% | 176 811 | 100.0% | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 947 | .5% | 5 941 | 3.4% | 11 756 | 6.6% | 158 167 | 89.5% | 176 811 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|---|--------------|---|--------------|---|--------------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | 108 | 100.0% | 108 | 100.0% |
| Total | - | - | - | - | - | - | 108 | 100.0% | 108 | 100.0% |

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 5 302 511 | 1 454 917 | 27.4% | 1 347 716 | 25.4% | 2 802 633 | 52.9% | 1 164 563 | 50.4% | 15.7% | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 1 984 455 | 363 548 | 18.3% | 391 282 | 19.7% | 754 830 | 38.0% | 313 297 | 36.5% | 24.9% | |
| Service charges - Water | 382 411 | 68 798 | 18.0% | 60 596 | 15.8% | 129 384 | 33.8% | 62 621 | 38.0% | (3.2%) | |
| Service charges - Waste Water Management | 156 158 | 46 393 | 29.7% | 44 785 | 28.7% | 91 177 | 58.4% | 39 830 | 57.3% | 12.4% | |
| Service charges - Waste Management | 150 139 | 41 513 | 27.6% | 40 095 | 26.7% | 81 608 | 54.4% | 36 893 | 52.7% | 8.7% | |
| Sale of Goods and Rendering of Services | 14 902 | 9 503 | 63.8% | 5 096 | 34.2% | 14 600 | 98.0% | 7 153 | 83.9% | (28.8%) | |
| Agency services | 33 467 | 6 028 | 18.0% | 6 025 | 18.0% | 12 052 | 36.0% | 6 831 | 42.0% | (11.8%) | |
| Interest | - | - | - | - | - | - | - | 0 | - | (100.0%) | |
| Interest earned from Receivables | 93 759 | 23 157 | 24.7% | 20 300 | 21.7% | 43 456 | 46.3% | 37 938 | 84.8% | (46.5%) | |
| Interest earned from Current and Non Current Assets | 42 987 | 17 222 | 40.1% | 17 370 | 40.4% | 34 593 | 80.5% | 9 002 | 102.8% | 93.0% | |
| Dividends | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 13 138 | 5 258 | 40.0% | 10 116 | 77.0% | 15 374 | 117.0% | (2 189) | 42.1% | (562.2%) | |
| Licence and permits | 15 263 | 14 862 | 97.4% | 2 173 | 14.2% | 17 035 | 111.6% | (710) | 123.7% | (405.9%) | |
| Operational Revenue | 40 993 | 1 360 | 3.3% | 4 536 | 11.1% | 5 896 | 14.4% | 2 005 | 14.4% | 126.2% | |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 641 116 | 180 123 | 28.1% | 174 497 | 27.2% | 354 620 | 55.3% | 147 664 | 47.5% | 18.2% | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 44 152 | 9 579 | 21.7% | 7 396 | 16.8% | 16 975 | 38.4% | 8 668 | 52.5% | (14.7%) | |
| Licences or permits | 3 | - | - | - | - | - | - | - | .1% | - | |
| Transfer and subsidies - Operational | 1 666 130 | 652 912 | 39.2% | 548 765 | 32.9% | 1 201 677 | 72.1% | 495 561 | 67.8% | 10.7% | |
| Interest | 23 440 | 14 525 | 62.0% | 14 685 | 62.7% | 29 211 | 124.6% | - | - | (100.0%) | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | 137 | - | - | - | 137 | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 5 140 213 | 1 413 310 | 27.5% | 1 283 567 | 25.0% | 2 696 877 | 52.5% | 1 464 084 | 64.3% | (12.3%) | |
| Employee related costs | 1 341 147 | 261 616 | 19.5% | 285 493 | 21.3% | 547 109 | 40.8% | 266 509 | 42.8% | 7.1% | |
| Remuneration of councillors | 47 455 | 10 631 | 22.4% | 41 468 | 87.4% | 52 100 | 109.8% | 12 541 | 52.0% | 230.7% | |
| Bulk purchases - electricity | 1 303 666 | 379 185 | 29.1% | 169 513 | 13.0% | 548 699 | 42.1% | 219 472 | 46.6% | (22.8%) | |
| Inventory consumed | 328 513 | 84 504 | 25.7% | 59 502 | 18.1% | 144 007 | 43.8% | 47 755 | 28.7% | 24.6% | |
| Debt impairment | 162 447 | - | - | - | - | - | - | - | - | - | |
| Depreciation and amortisation | 386 920 | 290 794 | 75.2% | 292 605 | 75.6% | 583 398 | 150.8% | 527 573 | 387.4% | (44.5%) | |
| Interest | 42 724 | 3 209 | 7.5% | - | - | 3 209 | 7.5% | - | - | - | |
| Contracted services | 978 409 | 246 956 | 25.2% | 323 201 | 33.0% | 570 157 | 58.3% | 262 218 | 51.2% | 23.3% | |
| Transfers and subsidies | 10 480 | 5 090 | 48.6% | 4 999 | 47.7% | 10 089 | 96.3% | 3 153 | 70.2% | 58.5% | |
| Irrecoverable debts written off | 124 473 | 33 795 | 27.2% | 32 577 | 26.2% | 66 372 | 53.3% | 29 077 | - | 12.0% | |
| Operational costs | 413 979 | 97 141 | 23.5% | 74 095 | 17.9% | 171 236 | 41.4% | 102 786 | 57.3% | (27.9%) | |
| Losses on disposal of Assets | - | (4) | - | - | - | (4) | - | (7 000) | - | (100.0%) | |
| Other Losses | - | 392 | - | 114 | - | 506 | - | - | - | (100.0%) | |
| Surplus/(Deficit) | 162 298 | 41 607 | | 64 149 | | 105 756 | | (299 520) | | | |
| Transfers and subsidies - capital (monetary allocations) | 708 358 | 93 296 | 13.2% | 202 651 | 28.6% | 295 947 | 41.8% | 214 573 | 57.5% | (5.6%) | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 870 656 | 134 903 | | 266 800 | | 401 702 | | (84 947) | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 870 656 | 134 903 | | 266 800 | | 401 702 | | (84 947) | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 870 656 | 134 903 | | 266 800 | | 401 702 | | (84 947) | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 870 656 | 134 903 | | 266 800 | | 401 702 | | (84 947) | | | |

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 | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 820 142 | 131 566 | 16.0% | 229 306 | 28.0% | 360 872 | 44.0% | 221 314 | 50.9% | 3.6% |
| National Government | 615 963 | 81 892 | 13.3% | 177 986 | 28.9% | 259 878 | 42.2% | 184 159 | 56.6% | (3.4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 615 963 | 81 892 | 13.3% | 177 986 | 28.9% | 259 878 | 42.2% | 184 159 | 56.6% | (3.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 204 178 | 49 673 | 24.3% | 51 321 | 25.1% | 100 994 | 49.5% | 37 155 | 31.7% | 38.1% |
| Capital Expenditure Functional | 820 142 | 131 566 | 16.0% | 229 306 | 28.0% | 360 872 | 44.0% | 221 314 | 50.9% | 3.6% |
| Municipal governance and administration | 38 135 | 3 048 | 8.0% | 7 605 | 19.9% | 10 653 | 27.9% | 3 273 | 12.9% | 132.3% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 38 135 | 3 048 | 8.0% | 7 605 | 19.9% | 10 653 | 27.9% | 3 273 | 14.2% | 132.3% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 94 763 | 9 331 | 9.8% | 10 821 | 11.4% | 20 152 | 21.3% | 14 359 | 34.6% | (24.6%) |
| Community and Social Services | 21 985 | - | - | 481 | 2.2% | 481 | 2.2% | 139 | 2.7% | 247.6% |
| Sport And Recreation | 72 778 | 9 331 | 12.8% | 10 339 | 14.2% | 19 671 | 27.0% | 14 221 | 39.0% | (27.3%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 298 618 | 50 585 | 16.9% | 107 877 | 36.1% | 158 462 | 53.1% | 63 629 | 34.3% | 69.5% |
| Planning and Development | 17 539 | - | - | 8 277 | 47.2% | 8 277 | 47.2% | 9 125 | 134.5% | (9.3%) |
| Road Transport | 281 079 | 50 585 | 18.0% | 99 600 | 35.4% | 150 185 | 53.4% | 54 504 | 30.0% | 82.7% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 388 626 | 68 602 | 17.7% | 103 004 | 26.5% | 171 605 | 44.2% | 140 052 | 66.6% | (26.5%) |
| Energy sources | 55 155 | 877 | 1.6% | 3 995 | 7.2% | 4 874 | 8.8% | 7 244 | 16.2% | (44.8%) |
| Water Management | 246 872 | 54 681 | 22.1% | 54 387 | 22.0% | 109 068 | 44.2% | 102 815 | 83.8% | (47.1%) |
| Waste Water Management | 58 657 | 13 043 | 22.2% | 41 918 | 71.5% | 54 962 | 93.7% | 28 215 | 87.9% | 48.6% |
| Waste Management | 27 942 | - | - | 2 702 | 9.7% | 2 702 | 9.7% | 1 778 | 7.7% | 52.0% |
| 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 | 5 650 971 | 1 803 516 | 31.9% | 1 705 642 | 30.2% | 3 509 158 | 62.1% | 1 382 556 | 58.0% | 23.4% |
| Property rates | 557 771 | 139 984 | 25.1% | 188 465 | 33.8% | 328 450 | 58.9% | 152 011 | 52.2% | 24.0% |
| Service charges | 2 325 651 | 588 286 | 25.3% | 665 407 | 28.6% | 1 253 693 | 53.9% | 533 946 | 42.7% | 24.6% |
| Other revenue | 257 354 | 130 636 | 50.8% | 40 107 | 15.6% | 170 744 | 66.3% | 77 150 | 106.0% | (48.0%) |
| Transfers and Subsidies - Operational | 1 666 130 | 686 633 | 41.2% | 536 194 | 32.2% | 1 222 827 | 73.4% | 439 352 | 69.0% | 22.0% |
| Transfers and Subsidies - Capital | 708 358 | 234 933 | 33.2% | 251 688 | 35.5% | 486 621 | 68.7% | 167 097 | 61.0% | 50.6% |
| Interest | 135 707 | 23 044 | 17.0% | 23 780 | 17.5% | 46 824 | 34.5% | 13 000 | 142.9% | 82.9% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (4 823 920) | (1 183 976) | 24.5% | (1 204 301) | 25.0% | (2 388 277) | 49.5% | (1 064 771) | 45.3% | 13.1% |
| Suppliers and employees | (4 773 376) | (1 144 451) | 24.0% | (1 199 262) | 25.1% | (2 343 713) | 49.1% | (1 061 538) | 45.7% | 13.0% |
| Finance charges | (40 588) | (34 475) | 84.9% | - | - | (34 475) | 84.9% | - | - | - |
| Transfers and grants | (9 950) | (5 050) | 50.7% | (5 039) | 50.6% | (10 089) | 101.3% | (3 233) | 29.3% | 55.8% |
| Net Cash from(used) Operating Activities | 827 950 | 619 540 | 74.3% | 501 341 | 60.6% | 1 120 881 | 135.5% | 317 785 | 119.8% | 57.8% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 5 | - | - | 3 | 60.5% | 3 | 60.5% | 2 | - | 33.0% |
| Proceeds on disposal of PPE | 5 | - | - | 3 | 60.5% | 3 | 60.5% | 2 | - | 33.0% |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (779 135) | (179 036) | 23.0% | (242 317) | 31.1% | (421 354) | 54.1% | (235 750) | 51.1% | 2.8% |
| Capital assets | (779 135) | (179 036) | 23.0% | (242 317) | 31.1% | (421 354) | 54.1% | (235 750) | 51.1% | 2.8% |
| Net Cash from(used) Investing Activities | (779 130) | (179 036) | 23.0% | (242 314) | 31.1% | (421 351) | 54.1% | (235 748) | 51.1% | 2.8% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 47 920 | 440 504 | 919.2% | 259 027 | 540.5% | 699 530 | 1 459.8% | 82 037 | 796.0% | 215.7% |
| Cash/cash equivalents at the year begin: | 184 371 | 343 278 | 186.2% | 783 782 | 425.1% | 343 278 | 186.2% | 805 003 | 79.2% | (2.6%) |
| Cash/cash equivalents at the year end: | 232 292 | 783 782 | 337.4% | 1 042 809 | 448.9% | 1 042 809 | 448.9% | 887 040 | 276.4% | 17.6% |

Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|------|--------------|------|--------------|--------|-----------|--------|---|---|--|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 25 621 | 7.8% | 9 609 | 2.9% | 11 128 | 3.4% | 281 159 | 85.8% | 327 517 | 16.0% | 18 | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 84 977 | 31.5% | 15 466 | 5.7% | 8 258 | 3.1% | 160 766 | 59.7% | 269 467 | 13.2% | 4 | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 54 034 | 10.2% | 20 756 | 3.9% | 15 489 | 2.9% | 439 093 | 82.9% | 529 372 | 25.9% | 66 | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 17 016 | 11.4% | 7 698 | 5.1% | 5 749 | 3.8% | 119 053 | 79.6% | 149 515 | 7.3% | 2 | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 14 992 | 8.6% | 7 282 | 4.2% | 5 725 | 3.3% | 147 234 | 84.0% | 175 233 | 8.6% | 2 | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 104 | 100.0% | 104 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 12 826 | 2.8% | 12 489 | 2.7% | 12 073 | 2.6% | 428 217 | 92.0% | 465 605 | 22.8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 3 912 | 3.1% | 4 119 | 3.3% | 3 270 | 2.6% | 113 761 | 91.0% | 125 062 | 6.1% | 16 | - | - | - |
| Total By Income Source | 213 378 | 10.5% | 77 418 | 3.8% | 61 692 | 3.0% | 1 689 387 | 82.7% | 2 041 874 | 100.0% | 108 | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 24 157 | 8.0% | 11 030 | 3.6% | 13 064 | 4.3% | 254 073 | 84.0% | 302 323 | 14.8% | - | - | - | - |
| Commercial | 93 826 | 22.8% | 18 760 | 4.6% | 11 077 | 2.7% | 288 484 | 70.0% | 412 148 | 20.2% | 61 | - | - | - |
| Households | 95 394 | 7.2% | 47 628 | 3.6% | 37 551 | 2.8% | 1 146 829 | 86.4% | 1 327 402 | 65.0% | 46 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 213 378 | 10.5% | 77 418 | 3.8% | 61 692 | 3.0% | 1 689 387 | 82.7% | 2 041 874 | 100.0% | 108 | - | - | - |

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 | 10 148 | 100.0% | - | - | - | - | - | - | 10 148 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 10 148 | 100.0% | - | - | - | - | - | - | 10 148 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------|--------------|
| Municipal Manager | Ms Thuso Nemugumoni | 015 290 2102 |
| Chief Financial Officer | Mr Thabo Nonyane | 015 290 2049 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 739 457 | 185 257 | 25.1% | 117 544 | 15.9% | 302 802 | 40.9% | 143 080 | 42.6% | (17.8%) |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | 4 190 | - | (2 035) | - | 2 155 | - | - | - | (100.0%) |
| Service charges - Waste Water Management | - | 39 | - | (1) | - | 38 | - | - | - | (100.0%) |
| Service charges - Waste Management | 7 871 | 1 941 | 24.7% | 1 933 | 24.6% | 3 875 | 49.2% | 1 854 | 49.3% | 4.3% |
| Sale of Goods and Rendering of Services | 206 596 | 129 | 1% | 227 | 1% | 356 | 2% | 89 | 1% | 153.7% |
| Agency services | 49 405 | 3 355 | 6.8% | (674) | (1.4%) | 2 681 | 5.4% | 1 109 | 10.3% | (160.8%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 6 368 | 5 544 | 87.1% | 1 367 | 21.5% | 6 911 | 108.5% | 1 209 | 58.7% | 13.1% |
| Interest earned from Current and Non Current Assets | 45 394 | 12 479 | 27.5% | 11 497 | 25.3% | 23 975 | 52.8% | 15 078 | 74.3% | (23.8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 397 | 93 | 23.4% | 38 | 9.5% | 130 | 32.9% | 56 | 37.1% | (32.5%) |
| Licence and permits | 5 | 0 | 6.8% | 16 | 309.9% | 17 | 316.7% | 2 | 44.1% | 636.4% |
| Operational Revenue | 21 989 | 261 | 1.2% | 184 | 0.8% | 444 | 2.0% | 312 | 3.8% | (41.2%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 41 394 | 11 387 | 27.5% | 11 362 | 27.4% | 22 749 | 55.0% | 10 815 | 54.7% | 5.1% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 789 | 52 | 6.6% | 19 | 2.4% | 71 | 9.0% | 30 | 4% | (35.7%) |
| Licences or permits | 2 | 0 | 5.2% | - | - | 0 | 5.2% | 0 | 29.0% | (100.0%) |
| Transfer and subsidies - Operational | 340 963 | 141 173 | 41.4% | 88 867 | 26.1% | 230 040 | 67.5% | 108 330 | 71.1% | (18.0%) |
| Interest | 17 787 | 4 614 | 25.9% | 4 745 | 26.7% | 9 359 | 52.6% | 4 195 | 55.0% | 13.1% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | 497 | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 560 142 | 60 219 | 10.8% | 86 773 | 15.5% | 146 992 | 26.2% | 79 875 | 31.3% | 8.6% |
| Employee related costs | 153 340 | 24 349 | 15.9% | 26 748 | 17.4% | 51 097 | 33.3% | 25 014 | 34.2% | 6.9% |
| Remuneration of councillors | 24 864 | 5 999 | 24.1% | 6 317 | 25.4% | 12 316 | 49.5% | 6 373 | 51.5% | (9%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 13 758 | 1 216 | 8.8% | 289 | 2.1% | 1 505 | 10.9% | 496 | 9.6% | (41.7%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 41 643 | 7 985 | 19.2% | 8 201 | 19.7% | 16 186 | 38.9% | 8 808 | 39.4% | (6.9%) |
| Interest | 894 | - | - | - | - | - | - | - | - | - |
| Contracted services | 152 733 | 13 628 | 8.9% | 27 058 | 17.7% | 40 687 | 26.6% | 10 410 | 18.0% | 159.9% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 91 309 | (5 006) | (5.5%) | 792 | 0.9% | (4 214) | (4.6%) | 13 238 | 25.6% | (94.0%) |
| Operational costs | 81 601 | 12 047 | 14.8% | 17 368 | 21.3% | 29 415 | 36.0% | 15 536 | 46.3% | 11.8% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 179 314 | 125 038 | | 30 771 | | 155 810 | | 63 205 | | |
| Transfers and subsidies - capital (monetary allocations) | 68 317 | 12 939 | 18.9% | 6 336 | 9.3% | 19 275 | 28.2% | 5 043 | 33.7% | 25.6% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 247 631 | 137 977 | | 37 108 | | 175 085 | | 68 248 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 247 631 | 137 977 | | 37 108 | | 175 085 | | 68 248 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 247 631 | 137 977 | | 37 108 | | 175 085 | | 68 248 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 247 631 | 137 977 | | 37 108 | | 175 085 | | 68 248 | | |

Part 2: Capital Revenue and Expenditure

| | 2024/25 | | | | | | | 2023/24 | | Q2 of 2023/24 to Q2 of 2024/25 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | 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 | 269 132 | 19 306 | 7.2% | 32 009 | 11.9% | 51 315 | 19.1% | 4 814 | 6.4% | 565.0% |
| National Government | 58 819 | 11 309 | 19.2% | 6 035 | 10.3% | 17 344 | 29.5% | 3 784 | 23.7% | 59.5% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 58 819 | 11 309 | 19.2% | 6 035 | 10.3% | 17 344 | 29.5% | 3 784 | 23.7% | 59.5% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 210 312 | 7 997 | 3.8% | 25 973 | 12.3% | 33 970 | 16.2% | 1 030 | .5% | 2 421.8% |
| Capital Expenditure Functional | 269 132 | 19 306 | 7.2% | 32 009 | 11.9% | 51 315 | 19.1% | 4 814 | 6.4% | 565.0% |
| Municipal governance and administration | 25 926 | - | - | 3 193 | 12.3% | 3 193 | 12.3% | - | .6% | (100.0%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 25 926 | - | - | 3 193 | 12.3% | 3 193 | 12.3% | - | .6% | (100.0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 19 500 | 58 | .3% | - | - | 58 | .3% | 1 515 | 8.3% | (100.0%) |
| Community and Social Services | 19 500 | 58 | .3% | - | - | 58 | .3% | 1 515 | 8.3% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 183 361 | 19 248 | 10.5% | 26 089 | 14.2% | 45 337 | 24.7% | 2 666 | 9.4% | 878.5% |
| Planning and Development | 76 619 | 11 251 | 14.6% | 7 240 | 9.4% | 18 492 | 24.1% | 2 269 | 22.5% | 219.1% |
| Road Transport | 106 141 | 7 997 | 7.5% | 18 849 | 17.8% | 26 846 | 25.3% | 398 | .4% | 4 641.1% |
| Environmental Protection | 400 | - | - | - | - | - | - | - | - | - |
| Trading Services | 40 345 | - | - | 2 726 | 6.8% | 2 726 | 6.8% | 632 | .7% | 331.1% |
| Energy sources | 15 845 | - | - | - | - | - | - | 632 | .8% | (100.0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 24 500 | - | - | 2 726 | 11.1% | 2 726 | 11.1% | - | - | (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 | 1 436 435 | 105 367 | 7.3% | 204 830 | 14.3% | 310 197 | 21.6% | 437 679 | 98.8% | (53.2%) |
| Property rates | 19 770 | 1 928 | 9.8% | 3 543 | 17.9% | 5 470 | 27.7% | 3 848 | 51.1% | (7.9%) |
| Service charges | 24 601 | 4 394 | 17.9% | 5 948 | 24.2% | 10 342 | 42.0% | 4 810 | 352.2% | 23.6% |
| Other revenue | 940 649 | (71 149) | (7.6%) | 92 886 | 9.9% | 21 737 | 2.3% | 348 550 | 254.9% | (73.4%) |
| Transfers and Subsidies - Operational | 349 310 | 142 650 | 40.8% | 88 220 | 25.3% | 230 870 | 66.1% | 15 883 | 5.6% | 455.4% |
| Transfers and Subsidies - Capital | 53 819 | 14 517 | 27.0% | 2 000 | 3.7% | 16 517 | 30.7% | 48 135 | 77.7% | (95.8%) |
| Interest | 48 286 | 13 027 | 27.0% | 12 234 | 25.3% | 25 261 | 52.3% | 16 453 | 79.3% | (25.6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (923 779) | 21 918 | (2.4%) | (160 987) | 17.4% | (139 069) | 15.1% | 115 539 | 119.3% | (239.3%) |
| Suppliers and employees | (923 779) | 21 918 | (2.4%) | (160 987) | 17.4% | (139 069) | 15.1% | 115 539 | 119.3% | (239.3%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 512 656 | 127 285 | 24.8% | 43 843 | 8.6% | 171 128 | 33.4% | 553 219 | 94.6% | (92.1%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 497 | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 497 | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (269 132) | (19 306) | 7.2% | (32 009) | 11.9% | (51 315) | 19.1% | (4 814) | 6.4% | 565.0% |
| Capital assets | (269 132) | (19 306) | 7.2% | (32 009) | 11.9% | (51 315) | 19.1% | (4 814) | 6.4% | 565.0% |
| Net Cash from(used) Investing Activities | (268 635) | (19 306) | 7.2% | (32 009) | 11.9% | (51 315) | 19.1% | (4 814) | 6.4% | 565.0% |
| 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 | 244 022 | 107 979 | 44.2% | 11 834 | 4.8% | 119 813 | 49.1% | 548 405 | 203.3% | (97.8%) |
| Cash/cash equivalents at the year begin: | 568 684 | 741 509 | 130.4% | 845 163 | 148.6% | 741 509 | 130.4% | 492 051 | 155.9% | 71.8% |
| Cash/cash equivalents at the year end: | 812 705 | 847 883 | 104.3% | 854 956 | 105.2% | 854 956 | 105.2% | 1 040 686 | 175.3% | (17.8%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|------------------|--------------|------------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 651 | .5% | 2 836 | .5% | 3 335 | .6% | 508 975 | 98.3% | 517 797 | 40.7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 500 | 1.5% | 3 198 | 1.4% | 3 140 | 1.4% | 219 272 | 95.7% | 229 110 | 18.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 42 | .1% | 35 | - | 34 | - | 78 760 | 99.9% | 78 870 | 6.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 720 | 1.2% | 621 | 1.0% | 572 | .9% | 60 420 | 96.9% | 62 333 | 4.9% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 6 343 | 1.7% | 6 302 | 1.6% | 6 252 | 1.6% | 363 611 | 95.1% | 382 508 | 30.1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 17 | 1.7% | 9 | .9% | 9 | .9% | 964 | 96.5% | 999 | .1% | - | - | - | - |
| Total By Income Source | 13 272 | 1.0% | 13 000 | 1.0% | 13 342 | 1.0% | 1 232 002 | 96.9% | 1 271 617 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 426 | 2.4% | 1 760 | 1.7% | 1 493 | 1.5% | 96 439 | 94.4% | 102 118 | 8.0% | - | - | - | - |
| Commercial | 2 114 | 3.0% | 1 712 | 2.4% | 1 654 | 2.4% | 64 549 | 92.2% | 70 028 | 5.5% | - | - | - | - |
| Households | 8 733 | .8% | 9 529 | .9% | 10 195 | .9% | 1 071 014 | 97.4% | 1 099 471 | 86.5% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 13 272 | 1.0% | 13 000 | 1.0% | 13 342 | 1.0% | 1 232 002 | 96.9% | 1 271 617 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|--------------|--------------|--------------|--------------|----------|--------------|----------|-----------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 55 | 87.4% | 8 | 12.6% | - | - | - | - | 63 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 55 | 87.4% | 8 | 12.6% | - | - | - | - | 63 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------|--------------|
| Municipal Manager | Ms M.A Monyepao | 015 633 4508 |
| Chief Financial Officer | Mrs D.S Diale | 015 633 4520 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 020 467 | 390 993 | 38.3% | 309 821 | 30.4% | 700 814 | 68.7% | 309 856 | 70.1% | - |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 89 276 | 13 289 | 14.9% | 10 163 | 11.4% | 23 452 | 26.3% | 18 186 | 37.1% | (44.1%) |
| Service charges - Waste Water Management | - | 117 | - | 76 | - | 194 | - | 2 794 | 43.0% | (97.3%) |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 449 | 1 260 | 280.7% | (1 183) | (263.4%) | 77 | 17.2% | 150 | 53.5% | (888.5%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 25 000 | 12 676 | 50.7% | 8 539 | 34.2% | 21 215 | 84.9% | 11 720 | 97.0% | (27.1%) |
| Interest earned from Current and Non Current Assets | 63 289 | 21 478 | 33.9% | 16 554 | 26.2% | 38 032 | 60.1% | 13 297 | 73.5% | 24.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 842 453 | 342 172 | 40.6% | 275 671 | 32.7% | 617 844 | 73.3% | 263 708 | 72.9% | 4.5% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 165 620 | 216 045 | 18.5% | 182 205 | 15.6% | 398 249 | 34.2% | 179 311 | 35.0% | 1.6% |
| Employee related costs | 469 233 | 83 159 | 17.7% | 82 492 | 17.6% | 165 651 | 35.3% | 78 387 | 37.9% | 5.2% |
| Remuneration of councillors | 20 538 | 3 918 | 19.1% | 4 676 | 22.8% | 8 594 | 41.8% | 4 996 | 47.1% | (6.4%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 102 108 | 20 362 | 19.9% | 16 585 | 16.2% | 36 948 | 36.2% | 32 887 | 43.9% | (49.6%) |
| Debt impairment | 62 458 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 109 599 | 20 980 | 19.1% | 21 024 | 19.2% | 42 004 | 38.3% | 19 934 | 34.5% | 5.5% |
| Interest | 470 | - | - | 103 | 22.0% | 103 | 22.0% | 20 | 4.2% | 422.8% |
| Contracted services | 152 277 | 44 166 | 29.0% | 26 125 | 17.2% | 70 291 | 46.2% | 4 752 | 42.1% | 449.8% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 190 689 | 43 449 | 22.8% | 31 210 | 16.4% | 74 659 | 39.2% | 38 341 | 36.8% | (18.6%) |
| Losses on disposal of Assets | 9 743 | 10 | .1% | (11) | (.1%) | (2) | - | (4) | - | 153.7% |
| Other Losses | 48 505 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (145 153) | 174 948 | | 127 617 | | 302 565 | | 130 545 | | |
| Transfers and subsidies - capital (monetary allocations) | 351 262 | 76 337 | 21.7% | 137 680 | 39.2% | 214 017 | 60.9% | 141 885 | 80.3% | (3.0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 206 109 | 251 285 | | 265 296 | | 516 581 | | 272 430 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 206 109 | 251 285 | | 265 296 | | 516 581 | | 272 430 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 206 109 | 251 285 | | 265 296 | | 516 581 | | 272 430 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 206 109 | 251 285 | | 265 296 | | 516 581 | | 272 430 | | |

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 | 376 295 | 74 709 | 19.9% | 167 158 | 44.4% | 241 867 | 64.3% | 183 651 | 87.1% | (9.0%) |
| National Government | 304 310 | 64 742 | 21.3% | 127 266 | 41.8% | 192 008 | 63.1% | 136 950 | 88.1% | (7.1%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 304 310 | 64 742 | 21.3% | 127 266 | 41.8% | 192 008 | 63.1% | 136 950 | 88.1% | (7.1%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 71 985 | 9 967 | 13.8% | 39 892 | 55.4% | 49 859 | 69.3% | 46 700 | 81.9% | (14.6%) |
| Capital Expenditure Functional | 376 295 | 74 709 | 19.9% | 167 158 | 44.4% | 241 867 | 64.3% | 183 651 | 87.1% | (9.0%) |
| Municipal governance and administration | 11 250 | 2 143 | 19.1% | 4 827 | 42.9% | 6 970 | 62.0% | 842 | 11.6% | 473.1% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 11 250 | 2 143 | 19.1% | 4 827 | 42.9% | 6 970 | 62.0% | 842 | 11.6% | 473.1% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | 1 250 | 256.2% | (100.0%) |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | 1 250 | 256.2% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 365 045 | 72 566 | 19.9% | 162 331 | 44.5% | 234 897 | 64.3% | 181 558 | 89.2% | (10.6%) |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | 365 045 | 72 566 | 19.9% | 162 331 | 44.5% | 234 897 | 64.3% | 178 799 | 89.0% | (9.2%) |
| Waste Water Management | - | - | - | - | - | - | - | 2 759 | 106.9% | (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 | 1 424 482 | 519 794 | 36.5% | 546 875 | 38.4% | 1 066 669 | 74.9% | 568 834 | 80.2% | (3.9%) |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | 58 029 | 3 913 | 6.7% | 5 285 | 9.1% | 9 198 | 15.9% | 476 | 2.3% | 1 010.1% |
| Other revenue | 109 449 | 31 265 | 28.6% | 39 009 | 35.6% | 70 274 | 64.2% | 85 873 | 20 044.8% | (54.6%) |
| Transfers and Subsidies - Operational | 842 453 | 341 014 | 40.5% | 272 685 | 32.4% | 613 699 | 72.8% | 260 926 | 72.1% | 4.5% |
| Transfers and Subsidies - Capital | 351 262 | 122 125 | 34.8% | 213 341 | 60.7% | 335 466 | 95.5% | 208 261 | 79.2% | 2.4% |
| Interest | 63 289 | 21 478 | 33.9% | 16 554 | 26.2% | 38 032 | 60.1% | 13 297 | 73.5% | 24.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (964 205) | (240 337) | 24.9% | (236 338) | 24.5% | (476 675) | 49.4% | (231 669) | 52.0% | 2.0% |
| Suppliers and employees | (963 735) | (240 337) | 24.9% | (236 338) | 24.5% | (476 675) | 49.5% | (231 669) | 52.1% | 2.0% |
| Finance charges | (470) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 460 277 | 279 457 | 60.7% | 310 536 | 67.5% | 589 994 | 128.2% | 337 165 | 139.2% | (7.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (376 295) | (107 885) | 28.7% | (152 595) | 40.6% | (260 480) | 69.2% | (153 718) | 83.1% | (.7%) |
| Capital assets | (376 295) | (107 885) | 28.7% | (152 595) | 40.6% | (260 480) | 69.2% | (153 718) | 83.1% | (.7%) |
| Net Cash from(used) Investing Activities | (376 295) | (107 885) | 28.7% | (152 595) | 40.6% | (260 480) | 69.2% | (153 718) | 83.1% | (.7%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (90) | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (90) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | (90) | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 83 892 | 171 572 | 204.5% | 157 941 | 188.3% | 329 513 | 392.8% | 183 448 | (3 352.9%) | (13.9%) |
| Cash/cash equivalents at the year begin: | 528 640 | 580 733 | 109.9% | 752 306 | 142.3% | 580 733 | 109.9% | 538 161 | 132.0% | 39.8% |
| Cash/cash equivalents at the year end: | 612 532 | 752 306 | 122.8% | 910 247 | 148.6% | 910 247 | 148.6% | 721 609 | 196.5% | 26.1% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|---|--------------|------|--------------|---|--------------|--------|---------|--------|---|---|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | 8 797 | 1.0% | - | - | 899 743 | 99.0% | 908 540 | 99.6% | - | - | (3 749 264) | (412.7%) |
| 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 Water 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 | - | - | 8 797 | 1.0% | - | - | 903 263 | 99.0% | 912 060 | 100.0% | - | - | (3 751 827) | (411.4%) |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | 150 | 1.0% | - | - | 15 386 | 99.0% | 15 536 | 1.7% | - | - | (64 112) | (412.7%) |
| Commercial | - | - | 413 | 1.0% | - | - | 42 288 | 99.0% | 42 701 | 4.7% | - | - | (176 215) | (412.7%) |
| Households | - | - | 8 233 | 1.0% | - | - | 842 070 | 99.0% | 850 303 | 93.2% | - | - | (3 508 936) | (412.7%) |
| Other | - | - | - | - | - | - | 3 520 | 100.0% | 3 520 | 4% | - | - | (2 563) | (72.8%) |
| Total By Customer Group | - | - | 8 797 | 1.0% | - | - | 903 263 | 99.0% | 912 060 | 100.0% | - | - | (3 751 827) | (411.4%) |

Part 5: Creditor Age Analysis

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

Contact Details

| | | |
|-------------------------|------------------------|--------------|
| Municipal Manager | Mr Ramakuntwane Selepe | 015 294 1076 |
| Chief Financial Officer | Ms Mariette Venter | 015 294 1094 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 578 995 | 104 119 | 18.0% | 135 058 | 23.3% | 239 177 | 41.3% | 106 047 | 29.0% | 27.4% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 130 400 | 17 836 | 13.7% | 23 532 | 18.0% | 41 368 | 31.7% | 21 561 | 28.0% | 9.1% |
| Service charges - Water | 89 340 | 24 405 | 27.3% | 3 434 | 3.8% | 27 839 | 31.2% | 10 303 | 16.4% | (56.7%) |
| Service charges - Waste Water Management | 33 194 | 9 233 | 27.8% | 6 957 | 21.0% | 16 191 | 48.8% | 7 235 | 37.6% | (3.8%) |
| Service charges - Waste Management | 20 415 | 4 002 | 19.6% | 4 021 | 19.7% | 8 023 | 39.3% | 4 781 | 41.3% | (15.9%) |
| Sale of Goods and Rendering of Services | 1 058 | 140 | 13.2% | 159 | 15.0% | 299 | 28.2% | 320 | 60.4% | (50.3%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 36 781 | 15 283 | 41.5% | 17 339 | 47.1% | 32 622 | 88.7% | 12 099 | 63.8% | 43.3% |
| Interest earned from Current and Non Current Assets | 660 | 153 | 23.1% | 132 | 20.1% | 285 | 43.2% | 19 | 10.8% | 585.3% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 642 | 124 | 19.3% | 156 | 24.3% | 280 | 43.6% | 138 | 37.6% | 13.6% |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 1 935 | 0 | - | 86 | 4.5% | 87 | 4.5% | 0 | 1.4% | 42 076.6% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 108 625 | 32 374 | 29.8% | 38 101 | 35.1% | 70 475 | 64.9% | 4 648 | 21.4% | 719.7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 870 | 464 | 53.3% | 76 | 8.7% | 539 | 62.0% | 2 | .3% | 4 494.7% |
| Licences or permits | 5 317 | 10 | .2% | 4 | .1% | 14 | .3% | 2 | .1% | 64.3% |
| Transfer and subsidies - Operational | 149 758 | - | - | 41 058 | 27.4% | 41 058 | 27.4% | 44 817 | 32.3% | (8.4%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | 96 | - | - | - | 96 | - | 122 | - | (100.0%) |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 574 343 | 109 897 | 19.1% | 91 996 | 16.0% | 201 893 | 35.2% | 89 279 | 30.2% | 3.0% |
| Employee related costs | 175 706 | 41 272 | 23.5% | 36 748 | 20.9% | 78 020 | 44.4% | 36 093 | 34.5% | 1.8% |
| Remuneration of councillors | 12 124 | 4 022 | 33.2% | 773 | 6.4% | 4 795 | 39.5% | (36 096) | (342.4%) | (102.1%) |
| Bulk purchases - electricity | 117 305 | 26 678 | 22.7% | 17 122 | 14.6% | 43 800 | 37.3% | 30 514 | 38.7% | (43.9%) |
| Inventory consumed | 56 143 | 2 558 | 4.6% | 20 423 | 36.4% | 22 981 | 40.9% | 14 833 | 45.4% | 37.7% |
| Debt impairment | 36 271 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 44 420 | - | - | - | - | - | - | 26 631 | 91.4% | (100.0%) |
| Interest | 23 622 | 296 | 1.3% | 6 412 | 27.1% | 6 708 | 28.4% | 1 483 | 25.9% | 332.5% |
| Contracted services | 63 428 | 30 249 | 47.7% | 6 408 | 10.1% | 36 657 | 57.8% | 14 575 | 49.0% | (56.0%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 45 324 | 4 822 | 10.6% | 4 110 | 9.1% | 8 932 | 19.7% | 1 247 | 11.9% | 229.5% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 4 651 | (5 778) | | 43 061 | | 37 284 | | 16 768 | | |
| Transfers and subsidies - capital (monetary allocations) | 105 381 | - | - | 3 620 | 3.4% | 3 620 | 3.4% | 19 940 | 21.2% | (81.8%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 110 032 | (5 778) | | 46 681 | | 40 903 | | 36 708 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 110 032 | (5 778) | | 46 681 | | 40 903 | | 36 708 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 110 032 | (5 778) | | 46 681 | | 40 903 | | 36 708 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 110 032 | (5 778) | | 46 681 | | 40 903 | | 36 708 | | |

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 | 79 523 | 491 | .6% | 6 901 | 8.7% | 7 392 | 9.3% | 20 527 | 21.2% | (66.4%) |
| National Government | 78 474 | 491 | .6% | 6 901 | 8.8% | 7 392 | 9.4% | 20 527 | 21.2% | (66.4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 78 474 | 491 | .6% | 6 901 | 8.8% | 7 392 | 9.4% | 20 527 | 21.2% | (66.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1 049 | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Functional | 79 523 | 491 | .6% | 6 901 | 8.7% | 7 392 | 9.3% | 20 527 | 21.2% | (66.4%) |
| Municipal governance and administration | 1 049 | - | - | - | - | - | - | - | - | - |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 1 049 | - | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 15 750 | - | - | 1 920 | 12.2% | 1 920 | 12.2% | 3 656 | 18.0% | (47.5%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 15 750 | - | - | 1 920 | 12.2% | 1 920 | 12.2% | 3 656 | 18.0% | (47.5%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 49 724 | 491 | 1.0% | 4 980 | 10.0% | 5 471 | 11.0% | 16 872 | 22.7% | (70.5%) |
| Energy sources | (25 500) | - | - | - | - | - | - | 13 766 | 38.3% | (100.0%) |
| Water Management | 42 224 | - | - | 2 042 | 4.8% | 2 042 | 4.8% | 3 106 | 10.2% | (34.3%) |
| Waste Water Management | 33 000 | 491 | 1.5% | 2 939 | 8.9% | 3 430 | 10.4% | - | - | (100.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | 13 000 | - | - | - | - | - | - | - | - | - |

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 | 551 968 | 66 905 | 12.1% | 90 040 | 16.3% | 156 946 | 28.4% | 98 934 | 23.3% | (9.0%) |
| Property rates | 70 593 | 17 034 | 24.1% | 19 999 | 28.3% | 37 033 | 52.5% | 15 356 | 32.4% | 30.2% |
| Service charges | 177 241 | 28 803 | 16.3% | 31 286 | 17.7% | 60 089 | 33.9% | 32 149 | 23.6% | (2.7%) |
| Other revenue | 4 542 | 15 527 | 341.9% | (5 317) | (117.1%) | 10 210 | 224.8% | 6 633 | 128.8% | (180.2%) |
| Transfers and Subsidies - Operational | 261 436 | 5 541 | 2.1% | 44 072 | 16.9% | 49 613 | 19.0% | 44 796 | 29.0% | (1.6%) |
| Transfers and Subsidies - Capital | 38 157 | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (590 105) | (106 059) | 18.0% | (30 840) | 5.2% | (136 899) | 23.2% | (40 472) | 9.4% | (23.8%) |
| Suppliers and employees | (579 031) | (106 059) | 18.3% | (30 840) | 5.3% | (136 899) | 23.6% | (40 472) | 9.7% | (23.8%) |
| Finance charges | (11 073) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (38 136) | (39 154) | 102.7% | 59 201 | (155.2%) | 20 047 | (52.6%) | 58 462 | 64.5% | 1.3% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (42 925) | (2 218) | 5.2% | (8 277) | 19.3% | (10 495) | 24.5% | (23 941) | 24.5% | (65.4%) |
| Capital assets | (42 925) | (2 218) | 5.2% | (8 277) | 19.3% | (10 495) | 24.5% | (23 941) | 24.5% | (65.4%) |
| Net Cash from/(used) Investing Activities | (42 925) | (2 218) | 5.2% | (8 277) | 19.3% | (10 495) | 24.5% | (23 941) | 24.5% | (65.4%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (81 061) | (41 371) | 51.0% | 50 923 | (62.8%) | 9 552 | (11.8%) | 34 521 | 172.1% | 47.5% |
| Cash/cash equivalents at the year begin: | 607 | 84 123 | 13 859.5% | (3 902.9%) | 84 123 | 13 859.5% | 49 577 | - | (147.8%) | - |
| Cash/cash equivalents at the year end: | (80 454) | (23 689) | 29.4% | 27 234 | (33.9%) | 27 234 | (33.9%) | 84 011 | 163.8% | (67.6%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|-------|--------------|------|--------------|--------|---------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 973 | 1.7% | 3 031 | 1.7% | 2 133 | 1.2% | 171 276 | 95.5% | 179 413 | 19.6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 4 838 | 10.6% | 6 450 | 14.1% | 2 186 | 4.8% | 32 274 | 70.5% | 45 747 | 5.0% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 11 397 | 5.9% | 9 700 | 5.0% | 8 700 | 4.5% | 163 772 | 84.6% | 193 569 | 21.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 524 | 2.0% | 2 242 | 1.7% | 2 219 | 1.7% | 121 501 | 94.6% | 128 485 | 14.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 271 | 1.6% | 1 123 | 1.4% | 1 088 | 1.4% | 76 657 | 95.7% | 80 139 | 8.8% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 352 | 100.0% | 352 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 5 978 | 2.4% | 5 864 | 2.3% | 5 736 | 2.3% | 236 338 | 93.1% | 253 916 | 27.8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 16 | .1% | 44 | .1% | 76 | .2% | 31 360 | 99.6% | 31 496 | 3.4% | - | - | - | - |
| Total By Income Source | 28 996 | 3.2% | 28 453 | 3.1% | 22 138 | 2.4% | 833 530 | 91.3% | 913 118 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1 466 | 3.9% | 2 388 | 6.3% | 1 202 | 3.2% | 32 807 | 86.6% | 37 863 | 4.1% | - | - | - | - |
| Commercial | 13 921 | 6.1% | 14 533 | 6.4% | 9 927 | 4.4% | 188 189 | 83.1% | 226 571 | 24.8% | - | - | - | - |
| Households | 13 609 | 2.1% | 11 532 | 1.8% | 11 009 | 1.7% | 612 534 | 94.4% | 648 684 | 71.0% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 28 996 | 3.2% | 28 453 | 3.1% | 22 138 | 2.4% | 833 530 | 91.3% | 913 118 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|------|--------------|------|--------------|------|--------------|-------|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 10 315 | 1.8% | 21 746 | 3.8% | 10 929 | 1.9% | 530 159 | 92.5% | 573 148 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 10 315 | 1.8% | 21 746 | 3.8% | 10 929 | 1.9% | 530 159 | 92.5% | 573 148 | 100.0% |

Contact Details

| | | |
|-------------------------|----------------|--------------|
| Municipal Manager | Ms R Tshiswise | 014 772 2295 |
| Chief Financial Officer | Ms R Tshiswise | 014 772 2295 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 838 447 | 236 646 | 28.2% | 216 061 | 25.8% | 452 707 | 54.0% | 214 091 | 60.3% | 9% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 265 322 | 46 466 | 17.5% | 55 913 | 21.1% | 102 379 | 38.6% | 53 825 | 39.9% | 3.9% |
| Service charges - Water | 71 770 | 16 057 | 22.4% | 17 842 | 24.9% | 33 900 | 47.2% | 17 036 | 47.9% | 4.7% |
| Service charges - Waste Water Management | 29 031 | 7 598 | 26.2% | 7 499 | 25.8% | 15 098 | 52.0% | 6 759 | 48.5% | 11.0% |
| Service charges - Waste Management | 23 256 | 6 051 | 26.0% | 6 469 | 27.8% | 12 520 | 53.8% | 4 971 | 45.2% | 30.1% |
| Sale of Goods and Rendering of Services | 1 806 | 365 | 20.2% | 521 | 28.8% | 886 | 49.1% | 146 | 20.1% | 257.3% |
| Agency services | 9 623 | 2 801 | 29.1% | 3 308 | 34.4% | 6 108 | 63.5% | 3 102 | 71.3% | 6.6% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 37 193 | 14 298 | 38.4% | 14 152 | 38.1% | 28 450 | 76.5% | 12 599 | 48.6% | 12.3% |
| Interest earned from Current and Non Current Assets | 7 162 | 2 656 | 37.1% | 1 034 | 14.4% | 3 690 | 51.5% | 4 859 | 979.7% | (78.7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 791 | 150 | 18.9% | 190 | 24.0% | 340 | 42.9% | 197 | 108.7% | (3.8%) |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 619 | 433 | 16.5% | 620 | 23.7% | 1 053 | 40.2% | 310 | 26.7% | 100.1% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 126 113 | 30 663 | 24.3% | 25 795 | 20.5% | 56 458 | 44.8% | 30 235 | 49.8% | (14.7%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | 1 | - | (100.0%) |
| Fines, penalties and forfeits | 1 013 | 2 528 | 249.6% | 360 | 35.6% | 2 889 | 285.2% | 151 | 85.5% | 139.3% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 247 286 | 100 784 | 40.8% | 76 901 | 31.1% | 177 686 | 71.9% | 76 098 | 73.8% | 1.1% |
| Interest | 15 462 | 5 795 | 37.5% | 5 456 | 35.3% | 11 252 | 72.8% | 3 802 | - | 43.5% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 835 635 | 199 841 | 23.9% | 207 454 | 24.8% | 407 295 | 48.7% | 175 301 | 47.4% | 18.3% |
| Employee related costs | 265 298 | 57 497 | 21.7% | 64 513 | 24.3% | 122 010 | 46.0% | 58 484 | 45.2% | 10.3% |
| Remuneration of councillors | 15 401 | 3 276 | 21.3% | 3 982 | 25.9% | 7 258 | 47.1% | 3 267 | 44.8% | 21.9% |
| Bulk purchases - electricity | 193 204 | 58 213 | 30.1% | 41 370 | 21.4% | 99 583 | 51.5% | 36 202 | 52.6% | 14.3% |
| Inventory consumed | 53 431 | 10 815 | 20.2% | 15 569 | 29.1% | 26 384 | 49.4% | 14 047 | 51.5% | 10.8% |
| Debt impairment | 33 726 | 8 867 | 26.3% | 8 431 | 25.0% | 17 298 | 51.3% | 8 407 | 50.0% | .3% |
| Depreciation and amortisation | 94 726 | 20 863 | 22.0% | 20 969 | 22.1% | 41 831 | 44.2% | 21 072 | 46.7% | (.5%) |
| Interest | 19 601 | 1 298 | 6.6% | 1 217 | 6.2% | 2 515 | 12.8% | 803 | 13.0% | 51.6% |
| Contracted services | 76 103 | 18 535 | 24.4% | 14 637 | 19.2% | 33 172 | 43.6% | 15 347 | 46.2% | (4.6%) |
| Transfers and subsidies | 1 054 | 398 | 37.8% | 1 366 | 129.6% | 1 764 | 167.4% | 82 | 43.7% | 1 566.8% |
| Irrecoverable debts written off | 6 000 | - | - | 15 557 | 259.3% | 15 557 | 259.3% | 1 540 | - | 910.5% |
| Operational costs | 77 092 | 20 080 | 26.0% | 19 842 | 25.7% | 39 922 | 51.8% | 16 050 | 47.6% | 23.6% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 2 812 | 36 805 | | 8 607 | | 45 413 | | 38 790 | | |
| Transfers and subsidies - capital (monetary allocations) | 194 005 | 31 825 | 16.4% | 28 954 | 14.9% | 60 779 | 31.3% | 40 562 | 87.1% | (28.6%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 196 817 | 68 630 | | 37 562 | | 106 192 | | 79 352 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 196 817 | 68 630 | | 37 562 | | 106 192 | | 79 352 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 196 817 | 68 630 | | 37 562 | | 106 192 | | 79 352 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 196 817 | 68 630 | | 37 562 | | 106 192 | | 79 352 | | |

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 | | 224 094 | 32 908 | 14.7% | 43 934 | 19.6% | 76 842 | 34.3% | 37 948 | 51.2% | 15.8% |
| National Government | | 194 005 | 30 649 | 15.8% | 37 903 | 19.5% | 68 552 | 35.3% | 30 736 | 57.2% | 23.3% |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 194 005 | 30 649 | 15.8% | 37 903 | 19.5% | 68 552 | 35.3% | 30 736 | 57.2% | 23.3% |
| Borrowing | | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 30 089 | 2 258 | 7.5% | 6 032 | 20.0% | 8 290 | 27.6% | 7 212 | 32.6% | (16.4%) |
| Capital Expenditure Functional | | 224 094 | 32 908 | 14.7% | 43 934 | 19.6% | 76 842 | 34.3% | 37 948 | 51.2% | 15.8% |
| Municipal governance and administration | | 3 000 | 686 | 22.9% | 1 405 | 46.8% | 2 091 | 69.7% | 1 909 | 176.8% | (26.4%) |
| Executive and Council | | 1 250 | 686 | 54.9% | 394 | 31.5% | 1 081 | 86.4% | 775 | 101.4% | (49.1%) |
| Finance and administration | | 1 750 | - | - | 1 011 | 57.8% | 1 011 | 57.8% | 1 134 | 377.9% | (10.9%) |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | | 10 408 | 267 | 2.6% | 436 | 4.2% | 703 | 6.8% | 507 | 8.0% | (14.1%) |
| Community and Social Services | | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | | 10 378 | 267 | 2.6% | 372 | 3.6% | 639 | 6.2% | - | - | (100.0%) |
| Public Safety | | 30 | - | - | 64 | 212.2% | 64 | 212.2% | 507 | - | (87.5%) |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | | 29 129 | 2 280 | 7.8% | 2 860 | 9.8% | 5 140 | 17.6% | 943 | 26.3% | 203.1% |
| Planning and Development | | 6 425 | 175 | 2.7% | - | - | 176 | 2.7% | 545 | - | (100.0%) |
| Road Transport | | 22 704 | 2 105 | 9.3% | 2 860 | 12.6% | 4 965 | 21.9% | 398 | 5.5% | 618.1% |
| Environmental Protection | | - | - | - | - | - | - | - | - | - | - |
| Trading Services | | 181 557 | 29 674 | 16.3% | 39 233 | 21.6% | 68 907 | 38.0% | 34 588 | 56.5% | 13.4% |
| Energy sources | | 26 206 | - | - | 7 132 | 27.2% | 7 132 | 27.2% | 7 063 | 104.4% | 1.0% |
| Water Management | | 137 340 | 20 936 | 15.2% | 28 011 | 20.4% | 48 947 | 35.6% | 5 857 | 55.5% | 378.2% |
| Waste Water Management | | 16 511 | 8 738 | 52.9% | 4 091 | 24.8% | 12 829 | 77.7% | - | - | (100.0%) |
| Waste Management | | 1 500 | - | - | - | - | - | - | 21 668 | 60.7% | (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 | 952 425 | 485 581 | 51.0% | 392 884 | 41.3% | 878 465 | 92.2% | 363 154 | 113.6% | 8.2% |
| Property rates | 101 129 | 132 896 | 131.4% | 118 479 | 117.2% | 251 375 | 246.6% | 84 609 | 154.5% | 40.0% |
| Service charges | 353 601 | 1 088 804 | 307.9% | 550 540 | 155.7% | 1 639 344 | 463.6% | 379 937 | 198.7% | 44.9% |
| Other revenue | 14 943 | 65 908 | 441.1% | 68 725 | 459.9% | 134 633 | 901.0% | (669 784) | (8 399.4%) | (110.3%) |
| Transfers and Subsidies - Operational | 247 286 | (889 240) | (359.6%) | (629 034) | (254.4%) | (1 518 274) | (614.0%) | 454 302 | 450.2% | (238.5%) |
| Transfers and Subsidies - Capital | 190 005 | 83 933 | 44.2% | 233 923 | 123.1% | 317 856 | 167.3% | 114 090 | 231.2% | 105.0% |
| Interest | 45 462 | 3 279 | 7.2% | 50 251 | 110.5% | 53 530 | 117.7% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (687 342) | (280 908) | 40.9% | (249 552) | 36.3% | (530 460) | 77.2% | (229 683) | 70.1% | 8.7% |
| Suppliers and employees | (667 578) | (280 908) | 42.1% | (249 552) | 37.4% | (530 460) | 79.5% | (229 683) | 70.9% | 8.7% |
| Finance charges | (18 655) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (1 078) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 265 083 | 204 673 | 77.2% | 143 332 | 54.1% | 348 005 | 131.3% | 133 471 | 252.7% | 7.4% |
| 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 | (224 094) | (37 088) | 16.6% | (49 149) | 21.9% | (86 236) | 38.5% | (48 589) | 70.0% | 1.2% |
| Capital assets | (224 094) | (37 088) | 16.6% | (49 149) | 21.9% | (86 236) | 38.5% | (48 589) | 70.0% | 1.2% |
| Net Cash from(used) Investing Activities | (224 094) | (37 088) | 16.6% | (49 149) | 21.9% | (86 236) | 38.5% | (48 589) | 70.0% | 1.2% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | (51) | - | (3) | - | (54) | - | - | - | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | (51) | - | (3) | - | (54) | - | - | - | (100.0%) |
| Payments | (9 422) | - | - | - | - | - | - | (3 047) | 20.0% | (100.0%) |
| Repayment of borrowing | (9 422) | - | - | - | - | - | - | (3 047) | 20.0% | (100.0%) |
| Net Cash from(used) Financing Activities | (9 422) | (51) | .5% | (3) | - | (54) | .6% | (3 047) | 20.0% | (99.9%) |
| Net Increase/(Decrease) in cash held | 31 567 | 167 534 | 530.7% | 94 181 | 298.4% | 261 715 | 829.1% | 81 836 | 692.9% | 15.1% |
| Cash/cash equivalents at the year begin: | 91 267 | - | - | 228 246 | 250.1% | - | - | 400 466 | - | (43.0%) |
| Cash/cash equivalents at the year end: | 122 834 | 228 246 | 185.8% | 322 426 | 262.5% | 322 426 | 262.5% | 482 301 | 428.8% | (33.1%) |

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 | 14 846 | 7.6% | 5 527 | 2.8% | 4 904 | 2.5% | 170 478 | 87.1% | 195 755 | 24.4% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 19 099 | 12.6% | 4 354 | 2.9% | 3 463 | 2.3% | 125 018 | 82.3% | 151 934 | 18.9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 20 039 | 8.7% | 7 340 | 3.2% | 6 125 | 2.7% | 197 454 | 85.5% | 230 957 | 28.7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 6 277 | 6.4% | 2 495 | 2.5% | 2 377 | 2.4% | 86 856 | 88.6% | 98 004 | 12.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 5 862 | 5.1% | 2 268 | 2.0% | 4 808 | 4.2% | 101 974 | 88.7% | 114 912 | 14.3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 77 | 1.0% | 40 | .5% | 40 | .5% | 7 683 | 98.0% | 7 840 | 1.0% | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 500 | 11.1% | 93 | 2.1% | 68 | 1.5% | 3 821 | 85.3% | 4 482 | 6% | - | - | - | - |
| Total By Income Source | 66 700 | 8.3% | 22 116 | 2.8% | 21 784 | 2.7% | 693 284 | 86.2% | 803 884 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 9 986 | 9.3% | 3 125 | 2.9% | 2 565 | 2.4% | 92 166 | 85.5% | 107 843 | 13.4% | - | - | - | - |
| Commercial | 4 739 | 18.5% | 1 005 | 3.9% | 704 | 2.8% | 19 098 | 74.8% | 25 545 | 3.2% | - | - | - | - |
| Households | 51 763 | 7.7% | 17 912 | 2.7% | 18 466 | 2.8% | 580 217 | 86.8% | 668 358 | 83.1% | - | - | - | - |
| Other | 212 | 9.9% | 74 | 3.5% | 49 | 2.3% | 1 803 | 84.3% | 2 138 | .3% | - | - | - | - |
| Total By Customer Group | 66 700 | 8.3% | 22 116 | 2.8% | 21 784 | 2.7% | 693 284 | 86.2% | 803 884 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|------------|--------------|-------------|--------------|----------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 0 | 12.9% | 1 | 87.1% | - | - | - | - | 1 | - |
| Bulk Water | - | - | - | - | - | - | 7 297 | 100.0% | 7 297 | 95.5% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 58 | 16.8% | 285 | 83.2% | - | - | - | - | 343 | 4.5% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 58 | .8% | 286 | 3.7% | - | - | 7 297 | 95.5% | 7 641 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------------|--------------|
| Municipal Manager | Mrs Maria Mapula Cocquyt | 014 762 1508 |
| Chief Financial Officer | Ms Lesego Margaret Mathwa | 014 762 1482 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating 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 | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 594 467 | 166 995 | 28.1% | 150 115 | 25.3% | 317 110 | 53.3% | 128 784 | 49.6% | 16.6% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 160 362 | 37 932 | 23.7% | 44 900 | 28.0% | 82 832 | 51.7% | 38 400 | 54.0% | 16.9% |
| Service charges - Water | 60 665 | 10 635 | 17.5% | 10 560 | 17.4% | 21 195 | 34.9% | 8 672 | 47.8% | 21.8% |
| Service charges - Waste Water Management | 22 126 | 6 018 | 27.2% | 5 406 | 24.4% | 11 424 | 51.6% | 5 053 | 57.0% | 7.0% |
| Service charges - Waste Management | 10 376 | 2 843 | 27.4% | 2 580 | 24.9% | 5 423 | 52.3% | 2 464 | 57.5% | 4.7% |
| Sale of Goods and Rendering of Services | 1 487 | 328 | 22.0% | 317 | 21.3% | 645 | 43.3% | 265 | 44.7% | 19.5% |
| Agency services | 4 906 | 1 359 | 27.7% | 961 | 19.6% | 2 321 | 47.3% | 1 052 | 54.4% | (8.6%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 11 119 | 3 431 | 30.9% | 3 733 | 33.6% | 7 164 | 64.4% | 3 110 | 67.8% | 20.0% |
| Interest earned from Current and Non Current Assets | 2 350 | 993 | 42.3% | 924 | 39.3% | 1 917 | 81.6% | 560 | 78.8% | 64.9% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1 147 | 299 | 26.1% | 287 | 25.1% | 587 | 51.2% | 275 | 34.6% | 4.6% |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 110 | 40 | 1.9% | 252 | 11.9% | 292 | 13.8% | 1 407 | 251.6% | (82.1%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 121 077 | 26 096 | 21.6% | 27 156 | 22.4% | 53 253 | 44.0% | 18 270 | 31.8% | 48.6% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 33 610 | 11 978 | 35.6% | (68) | (.2%) | 11 910 | 35.4% | 913 | 2.4% | (107.4%) |
| Licences or permits | 2 070 | 604 | 29.2% | 581 | 28.1% | 1 186 | 57.3% | 459 | 52.8% | 26.7% |
| Transfer and subsidies - Operational | 144 449 | 59 772 | 41.4% | 47 493 | 32.9% | 107 265 | 74.3% | 45 367 | 74.3% | 4.7% |
| Interest | 16 613 | 3 764 | 22.7% | 4 206 | 25.3% | 7 970 | 48.0% | 2 519 | 44.2% | 67.0% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | 902 | - | 826 | - | 1 728 | - | - | - | (100.0%) |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 571 456 | 119 465 | 20.9% | 135 538 | 23.7% | 255 003 | 44.6% | 117 374 | 40.3% | 15.5% |
| Employee related costs | 177 222 | 38 175 | 21.5% | 39 183 | 22.1% | 77 359 | 43.7% | 36 374 | 41.9% | 7.7% |
| Remuneration of councillors | 9 236 | 2 133 | 23.1% | 2 554 | 27.7% | 4 687 | 50.7% | 2 678 | 54.9% | (4.6%) |
| Bulk purchases - electricity | 166 550 | 49 400 | 29.7% | 35 284 | 21.2% | 84 684 | 50.8% | 30 380 | 47.7% | 16.1% |
| Inventory consumed | 29 814 | 5 361 | 18.0% | 6 887 | 23.1% | 12 248 | 41.1% | 6 987 | 29.7% | (1.4%) |
| Debt impairment | 14 686 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 39 862 | - | - | 27 883 | 69.9% | 27 883 | 69.9% | 18 143 | 47.7% | 53.7% |
| Interest | 17 000 | - | - | - | - | - | - | 483 | 5.6% | (100.0%) |
| Contracted services | 56 493 | 10 966 | 19.4% | 14 197 | 25.1% | 25 162 | 44.5% | 10 589 | 39.2% | 34.1% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 58 593 | 13 430 | 22.9% | 9 549 | 16.3% | 22 978 | 39.2% | 11 740 | 36.7% | (18.7%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | 2 000 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 23 011 | 47 531 | | 14 577 | | 62 108 | | 11 410 | | |
| Transfers and subsidies - capital (monetary allocations) | 93 465 | 17 969 | 19.2% | 21 438 | 22.9% | 39 407 | 42.2% | 24 494 | 53.8% | (12.5%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 116 476 | 65 500 | | 36 015 | | 101 515 | | 35 904 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 116 476 | 65 500 | | 36 015 | | 101 515 | | 35 904 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 116 476 | 65 500 | | 36 015 | | 101 515 | | 35 904 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 116 476 | 65 500 | | 36 015 | | 101 515 | | 35 904 | | |

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 | 97 284 | 15 512 | 15.9% | 19 400 | 19.9% | 34 912 | 35.9% | 20 035 | 39.7% | (3.2%) |
| National Government | 81 274 | 15 512 | 19.1% | 18 228 | 22.4% | 33 740 | 41.5% | 18 302 | 41.4% | (.4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 81 274 | 15 512 | 19.1% | 18 228 | 22.4% | 33 740 | 41.5% | 18 302 | 41.4% | (.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 16 010 | - | - | 1 172 | 7.3% | 1 172 | 7.3% | 1 733 | 22.5% | (32.4%) |
| Capital Expenditure Functional | 97 284 | 15 512 | 15.9% | 19 400 | 19.9% | 34 912 | 35.9% | 20 035 | 39.7% | (3.2%) |
| Municipal governance and administration | 3 500 | - | - | 29 | .8% | 29 | .8% | (1 069) | (122.5%) | (102.7%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 3 500 | - | - | 29 | .8% | 29 | .8% | (1 069) | (122.5%) | (102.7%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 3 064 | 2 179 | 71.1% | 39 | 1.3% | 2 219 | 72.4% | 115 | 8.5% | (65.8%) |
| Community and Social Services | 685 | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 2 219 | 2 179 | 98.2% | 39 | 1.8% | 2 219 | 100.0% | 337 | 13.3% | (88.3%) |
| Public Safety | 160 | - | - | - | - | - | - | (221) | (221.5%) | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 10 374 | 1 597 | 15.4% | 3 931 | 37.9% | 5 527 | 53.3% | 2 462 | 57.9% | 59.6% |
| Planning and Development | 1 000 | - | - | - | - | - | - | - | - | - |
| Road Transport | 9 374 | 1 597 | 17.0% | 3 931 | 41.9% | 5 527 | 59.0% | 2 462 | 57.9% | 59.6% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 80 347 | 11 735 | 14.6% | 15 402 | 19.2% | 27 137 | 33.8% | 18 527 | 41.0% | (16.9%) |
| Energy sources | 25 665 | 1 443 | 5.6% | 1 092 | 4.3% | 2 535 | 9.9% | 2 802 | 41.2% | (61.0%) |
| Water Management | 11 435 | 1 382 | 12.1% | 416 | 3.6% | 1 798 | 15.7% | 3 060 | 12 238.7% | (86.4%) |
| Waste Water Management | 30 195 | 6 659 | 22.1% | 7 257 | 24.0% | 13 916 | 46.1% | 9 794 | 35.3% | (25.9%) |
| Waste Management | 13 051 | 2 251 | 17.2% | 6 637 | 50.9% | 8 888 | 68.1% | 2 871 | 41.9% | 131.2% |
| 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 | 619 849 | 199 670 | 32.2% | 185 068 | 29.9% | 384 738 | 62.1% | 171 669 | 57.7% | 7.8% |
| Property rates | 110 152 | 21 609 | 19.6% | 22 010 | 20.0% | 43 619 | 39.6% | 24 998 | 40.1% | (12.0%) |
| Service charges | 210 506 | 61 789 | 29.4% | 68 633 | 32.6% | 130 422 | 62.0% | 60 032 | 61.0% | 14.3% |
| Other revenue | 58 927 | 10 839 | 18.4% | 14 088 | 23.9% | 24 927 | 42.3% | 8 484 | 24.2% | 66.1% |
| Transfers and Subsidies - Operational | 144 449 | 60 609 | 42.0% | 47 279 | 32.7% | 107 888 | 74.7% | 43 892 | 74.3% | 7.7% |
| Transfers and Subsidies - Capital | 93 465 | 44 758 | 47.9% | 31 000 | 33.2% | 75 758 | 81.1% | 33 703 | 77.5% | (8.0%) |
| Interest | 2 350 | 65 | 2.8% | 2 059 | 87.6% | 2 123 | 90.4% | 560 | 78.8% | 267.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (509 632) | (157 826) | 31.0% | (128 670) | 25.2% | (286 496) | 56.2% | (116 722) | 48.5% | 10.2% |
| Suppliers and employees | (509 632) | (157 826) | 31.0% | (128 670) | 25.2% | (286 496) | 56.2% | (116 722) | 49.6% | 10.2% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 110 217 | 41 844 | 38.0% | 56 398 | 51.2% | 98 242 | 89.1% | 54 947 | 200.4% | 2.6% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (97 284) | (20 663) | 21.2% | (20 981) | 21.6% | (41 644) | 42.8% | (25 061) | 56.0% | (16.3%) |
| Capital assets | (97 284) | (20 663) | 21.2% | (20 981) | 21.6% | (41 644) | 42.8% | (25 061) | 56.0% | (16.3%) |
| Net Cash from/(used) Investing Activities | (97 284) | (20 663) | 21.2% | (20 981) | 21.6% | (41 644) | 42.8% | (25 061) | 56.0% | (16.3%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 12 932 | 21 181 | 163.8% | 35 417 | 273.9% | 56 597 | 437.6% | 29 886 | (42.3%) | 18.5% |
| Cash/cash equivalents at the year begin: | 20 626 | 25 270 | 122.5% | 46 451 | 225.2% | 25 270 | 122.5% | 5 850 | 28.3% | 694.0% |
| Cash/cash equivalents at the year end: | 33 558 | 46 451 | 138.4% | 81 868 | 244.0% | 81 868 | 244.0% | 35 736 | 209.4% | 129.1% |

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 | 4 428 | 6.9% | 2 323 | 3.6% | 1 732 | 2.7% | 55 999 | 86.8% | 64 482 | 15.5% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 864 | 41.7% | 600 | 3.2% | 276 | 1.5% | 10 138 | 53.7% | 18 878 | 4.5% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 7 454 | 4.8% | 4 156 | 2.7% | 3 809 | 2.4% | 141 289 | 90.2% | 156 708 | 37.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 191 | 5.4% | 1 298 | 3.2% | 1 160 | 2.8% | 36 185 | 88.6% | 40 834 | 9.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 028 | 6.2% | 562 | 3.4% | 466 | 2.8% | 14 654 | 87.7% | 16 709 | 4.0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 2 | 100.0% | 2 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 2 857 | 2.6% | 2 653 | 2.4% | 2 592 | 2.3% | 103 342 | 92.7% | 111 444 | 26.7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 83 | 1.1% | 207 | 2.7% | 412 | 5.3% | 7 070 | 91.0% | 7 772 | 1.9% | - | - | - | - |
| Total By Income Source | 25 906 | 6.2% | 11 798 | 2.8% | 10 447 | 2.5% | 368 678 | 88.4% | 416 829 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1 888 | 7.4% | 1 096 | 4.3% | 871 | 3.4% | 21 525 | 84.8% | 25 380 | 6.1% | - | - | - | - |
| Commercial | 12 660 | 6.9% | 4 181 | 2.3% | 3 744 | 2.1% | 161 923 | 88.7% | 182 508 | 43.8% | - | - | - | - |
| Households | 11 357 | 5.4% | 6 521 | 3.1% | 5 833 | 2.8% | 185 230 | 88.7% | 208 942 | 50.1% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 25 906 | 6.2% | 11 798 | 2.8% | 10 447 | 2.5% | 368 678 | 88.4% | 416 829 | 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 | 13 797 | 37.1% | - | - | - | - | 23 356 | 62.9% | 37 153 | 91.4% |
| Bulk Water | 1 482 | 56.5% | - | - | - | - | 1 140 | 43.5% | 2 622 | 6.4% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 890 | 100.0% | - | - | - | - | - | - | 890 | 2.2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 16 169 | 39.8% | - | - | - | - | 24 496 | 60.2% | 40 665 | 100.0% |

Contact Details

| | | |
|-------------------------|----------------------------|--------------|
| Municipal Manager | Mr Tsatsi George Ramagaga | 014 736 8000 |
| Chief Financial Officer | Mr Ramadiga Melvin Marutha | 014 736 8001 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 566 728 | 443 088 | 28.3% | 384 304 | 24.5% | 827 392 | 52.8% | 356 711 | 50.7% | 7.7% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 451 376 | 100 599 | 22.3% | 89 546 | 19.8% | 190 144 | 42.1% | 78 492 | 37.3% | 14.1% |
| Service charges - Water | 214 881 | 54 288 | 25.3% | 49 392 | 23.0% | 103 681 | 48.3% | 15 786 | 2.8% | 213.9% |
| Service charges - Waste Water Management | 26 694 | 5 629 | 21.1% | 3 889 | 14.6% | 9 518 | 35.7% | 5 556 | 37.6% | (30.0%) |
| Service charges - Waste Management | 48 722 | 7 665 | 15.7% | 7 094 | 14.6% | 14 759 | 30.3% | 13 488 | 95.9% | (47.4%) |
| Sale of Goods and Rendering of Services | 2 320 | 1 070 | 46.1% | 1 083 | 46.7% | 2 153 | 92.8% | 496 | 21.3% | 118.5% |
| Agency services | 12 978 | - | - | - | - | - | - | 3 218 | 49.0% | (100.0%) |
| Interest | - | 281 | - | 251 | - | 532 | - | - | - | (100.0%) |
| Interest earned from Receivables | 49 053 | 15 172 | 30.9% | 17 012 | 34.7% | 32 184 | 65.6% | 14 014 | 76.4% | 21.4% |
| Interest earned from Current and Non Current Assets | 9 177 | 2 339 | 25.5% | 168 | 1.8% | 2 507 | 27.3% | 1 428 | 146.6% | (88.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 2 127 | 473 | 22.3% | 751 | 35.3% | 1 224 | 57.5% | 1 009 | 69.1% | (25.6%) |
| Licence and permits | - | 562 | - | 650 | - | 1 212 | - | - | - | (100.0%) |
| Operational Revenue | 2 074 | 116 | 5.6% | 610 | 29.4% | 726 | 35.0% | 435 | 163.9% | 40.1% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 101 070 | 27 390 | 27.1% | 28 513 | 28.2% | 55 902 | 55.3% | 24 208 | 50.3% | 17.8% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4 201 | 254 | 6.0% | 396 | 9.4% | 650 | 15.5% | 473 | 17.5% | (16.3%) |
| Licences or permits | 11 | 3 | 27.1% | 16 | 145.5% | 19 | 172.6% | 0 | 21.5% | 5 989.8% |
| Transfer and subsidies - Operational | 623 792 | 222 959 | 35.7% | 180 526 | 28.9% | 403 485 | 64.7% | 194 151 | 74.1% | (7.0%) |
| Interest | 14 216 | 4 288 | 30.2% | 4 407 | 31.0% | 8 695 | 61.2% | 3 956 | 58.5% | 11.4% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | 4 037 | - | - | - | - | - | - | - | 3.9% | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 522 675 | 338 958 | 22.3% | 412 858 | 27.1% | 751 816 | 49.4% | 362 449 | 54.3% | 13.9% |
| Employee related costs | 415 284 | 96 953 | 23.3% | 104 660 | 25.2% | 201 613 | 48.5% | 86 017 | 43.0% | 21.7% |
| Remuneration of councillors | 27 084 | - | - | - | - | - | - | 10 688 | 66.4% | (100.0%) |
| Bulk purchases - electricity | 334 571 | 85 749 | 25.6% | 51 361 | 15.4% | 137 110 | 41.0% | 115 441 | 54.7% | (55.5%) |
| Inventory consumed | 77 780 | 11 074 | 14.2% | 22 329 | 28.7% | 33 403 | 42.9% | 25 723 | 73.8% | (13.2%) |
| Debt impairment | 83 003 | 7 362 | 8.9% | - | - | 7 362 | 8.9% | - | - | - |
| Depreciation and amortisation | 93 594 | - | - | - | - | - | - | - | - | - |
| Interest | 2 686 | 457 | 17.0% | 435 | 16.2% | 892 | 33.2% | 968 | 58.7% | (55.1%) |
| Contracted services | 297 270 | 73 694 | 24.8% | 112 279 | 37.8% | 185 973 | 62.6% | 86 495 | 97.1% | 29.8% |
| Transfers and subsidies | 2 231 | 13 | .6% | 255 | 11.4% | 268 | 12.0% | 7 | 16.5% | 3 424.9% |
| Irrecoverable debts written off | 11 762 | - | - | 98 799 | 840.0% | 98 799 | 840.0% | 9 214 | - | 972.3% |
| Operational costs | 177 411 | 63 657 | 35.9% | 22 740 | 12.8% | 86 396 | 48.7% | 27 896 | 52.9% | (18.5%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 44 053 | 104 130 | | (28 555) | | 75 576 | | (5 738) | | |
| Transfers and subsidies - capital (monetary allocations) | 347 389 | 107 077 | 30.8% | 73 948 | 21.3% | 181 025 | 52.1% | 247 966 | 98.1% | (70.2%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 391 442 | 211 208 | | 45 393 | | 256 601 | | 242 228 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 391 442 | 211 208 | | 45 393 | | 256 601 | | 242 228 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 391 442 | 211 208 | | 45 393 | | 256 601 | | 242 228 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 391 442 | 211 208 | | 45 393 | | 256 601 | | 242 228 | | |

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 | 348 889 | 99 633 | 28.6% | 92 606 | 26.5% | 192 239 | 55.1% | 175 257 | 76.9% | (47.2%) |
| National Government | 347 389 | 99 633 | 28.7% | 92 321 | 26.6% | 191 954 | 55.3% | 175 257 | 76.9% | (47.3%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 347 389 | 99 633 | 28.7% | 92 321 | 26.6% | 191 954 | 55.3% | 175 257 | 76.9% | (47.3%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1 500 | - | - | 285 | 19.0% | 285 | 19.0% | - | - | (100.0%) |
| Capital Expenditure Functional | 348 889 | 99 633 | 28.6% | 92 606 | 26.5% | 192 239 | 55.1% | 175 257 | 76.9% | (47.2%) |
| Municipal governance and administration | 1 500 | - | - | - | - | - | - | - | - | - |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 1 500 | - | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 14 181 | 475 | 3.3% | 425 | 3.0% | 900 | 6.3% | 237 | 1.0% | 79.7% |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 14 181 | 475 | 3.3% | 425 | 3.0% | 900 | 6.3% | 237 | 3.0% | 79.7% |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 64 040 | 21 337 | 33.3% | 12 157 | 19.0% | 33 494 | 52.3% | 28 202 | 74.6% | (56.9%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 64 040 | 21 337 | 33.3% | 12 157 | 19.0% | 33 494 | 52.3% | 28 202 | 74.6% | (56.9%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 269 168 | 77 822 | 28.9% | 80 024 | 29.7% | 157 846 | 58.6% | 146 818 | 85.4% | (45.5%) |
| Energy sources | 29 226 | 3 311 | 11.3% | 9 641 | 33.0% | 12 952 | 44.3% | 242 | 1.2% | 3 879.3% |
| Water Management | 227 685 | 71 517 | 31.4% | 65 583 | 28.8% | 137 100 | 60.2% | 133 348 | 122.9% | (50.8%) |
| Waste Water Management | 12 257 | 2 993 | 24.4% | 4 800 | 39.2% | 7 794 | 63.6% | 13 228 | 27.1% | (63.7%) |
| 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 | 1 819 480 | 590 521 | 32.5% | 388 730 | 21.4% | 979 251 | 53.8% | 607 130 | 79.2% | (36.0%) |
| Property rates | 90 963 | 8 193 | 9.0% | 16 103 | 17.7% | 24 296 | 26.7% | 17 723 | 54.4% | (9.1%) |
| Service charges | 667 506 | 66 331 | 9.9% | 95 240 | 14.3% | 161 570 | 24.2% | 98 065 | 41.0% | (2.9%) |
| Other revenue | 23 711 | 66 668 | 281.2% | 16 565 | 69.9% | 83 233 | 351.0% | 68 477 | 468.8% | (75.8%) |
| Transfers and Subsidies - Operational | 623 792 | 257 884 | 41.3% | 203 915 | 32.7% | 461 799 | 74.0% | 191 238 | 73.9% | 6.6% |
| Transfers and Subsidies - Capital | 347 389 | 189 105 | 54.4% | 56 410 | 16.2% | 245 515 | 70.7% | 229 873 | 109.0% | (75.5%) |
| Interest | 66 118 | 2 340 | 3.5% | 498 | .8% | 2 838 | 4.3% | 1 755 | 146.6% | (71.6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 463 433) | (354 273) | 24.2% | (211 851) | 14.5% | (566 124) | 38.7% | (837 021) | 114.7% | (74.7%) |
| Suppliers and employees | (1 459 998) | (354 273) | 24.3% | (211 851) | 14.5% | (566 124) | 38.8% | (837 021) | 115.0% | (74.7%) |
| Finance charges | (1 351) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (2 084) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 356 047 | 236 248 | 66.4% | 176 879 | 49.7% | 413 128 | 116.0% | (229 891) | (21.9%) | (176.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 4 037 | - | - | - | - | - | - | - | 3.9% | - |
| Proceeds on disposal of PPE | 4 037 | - | - | - | - | - | - | - | 3.9% | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (348 889) | (101 799) | 29.2% | (101 327) | 29.0% | (203 126) | 58.2% | (175 257) | 76.9% | (42.2%) |
| Capital assets | (348 889) | (101 799) | 29.2% | (101 327) | 29.0% | (203 126) | 58.2% | (175 257) | 76.9% | (42.2%) |
| Net Cash from(used) Investing Activities | (344 852) | (101 799) | 29.5% | (101 327) | 29.4% | (203 126) | 58.9% | (175 257) | 77.8% | (42.2%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 11 195 | 134 449 | 1 201.0% | 75 552 | 674.9% | 210 001 | 1 875.9% | (405 148) | (503.3%) | (118.6%) |
| Cash/cash equivalents at the year begin: | 40 344 | - | - | 134 449 | 333.3% | - | - | 124 843 | - | 7.7% |
| Cash/cash equivalents at the year end: | 51 539 | 134 449 | 260.9% | 210 001 | 407.5% | 210 001 | 407.5% | (280 305) | (198.0%) | (174.9%) |

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 | 17 682 | 3.2% | 24 021 | 4.3% | 17 444 | 3.1% | 497 870 | 89.4% | 557 018 | 35.9% | (616) | (.1%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 22 527 | 14.3% | 28 046 | 17.8% | 9 713 | 6.1% | 97 688 | 61.8% | 157 974 | 10.2% | 1 966 | 1.2% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 8 857 | 3.5% | 7 304 | 2.9% | 4 906 | 2.0% | 228 561 | 91.6% | 249 628 | 16.1% | 45 | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 924 | 2.5% | 1 557 | 2.0% | 1 214 | 1.6% | 71 694 | 93.9% | 76 390 | 4.9% | 29 | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 361 | 2.3% | 2 065 | 2.0% | 1 709 | 1.7% | 95 840 | 94.0% | 101 975 | 6.6% | 46 | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 12 | 32.3% | 7 | 18.5% | 4 | 11.8% | 14 | 37.5% | 37 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 7 150 | 1.8% | 6 802 | 1.7% | 6 773 | 1.7% | 387 186 | 94.9% | 407 911 | 26.3% | 14 | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 61 | 23.7% | 49 | 19.1% | 55 | 21.7% | 90 | 35.4% | 255 | - | (22) | (8.5%) | - | - |
| Total By Income Source | 60 574 | 3.9% | 69 851 | 4.5% | 41 820 | 2.7% | 1 378 944 | 88.9% | 1 551 189 | 100.0% | 1 462 | .1% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 3 516 | 2.3% | 3 148 | 2.1% | 4 549 | 3.0% | 140 090 | 92.6% | 151 302 | 9.8% | (35) | - | - | - |
| Commercial | 14 858 | 11.4% | 20 960 | 16.0% | 5 647 | 4.3% | 89 359 | 68.3% | 130 824 | 8.4% | 169 | .1% | - | - |
| Households | 42 200 | 3.3% | 45 743 | 3.6% | 31 624 | 2.5% | 1 149 496 | 90.6% | 1 269 063 | 81.8% | 1 328 | .1% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 60 574 | 3.9% | 69 851 | 4.5% | 41 820 | 2.7% | 1 378 944 | 88.9% | 1 551 189 | 100.0% | 1 462 | .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 | 11 591 | 100.0% | - | - | - | - | - | - | 11 591 | 9.2% |
| Bulk Water | 4 413 | 100.0% | - | - | - | - | - | - | 4 413 | 3.5% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 8 304 | 7.5% | 3 638 | 3.3% | 13 550 | 12.3% | 84 629 | 76.9% | 110 120 | 87.3% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 24 308 | 19.3% | 3 638 | 2.9% | 13 550 | 10.7% | 84 629 | 67.1% | 126 125 | 100.0% |

Contact Details

| | | |
|-------------------------|-----------------------|--------------|
| Municipal Manager | Mr Morris Maluleka | 015 491 9604 |
| Chief Financial Officer | Mr Kulungwana Ngomana | 015 491 9606 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 948 804 | 233 616 | 24.6% | 205 652 | 21.7% | 439 268 | 46.3% | 264 610 | 57.3% | (22.3%) | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 307 878 | 61 714 | 20.0% | 64 834 | 21.1% | 126 547 | 41.1% | 100 568 | 59.6% | (35.5%) | |
| Service charges - Water | 125 896 | 27 354 | 21.7% | 25 905 | 20.6% | 53 259 | 42.3% | 27 830 | 43.5% | (6.9%) | |
| Service charges - Waste Water Management | 54 532 | 12 710 | 23.3% | 12 528 | 23.0% | 25 238 | 46.3% | 12 231 | 47.1% | 2.4% | |
| Service charges - Waste Management | 31 861 | 7 399 | 23.2% | 7 365 | 23.1% | 14 764 | 46.3% | 7 329 | 48.2% | 5% | |
| Sale of Goods and Rendering of Services | 3 861 | 665 | 17.2% | 601 | 15.6% | 1 265 | 32.8% | 517 | 14.8% | 16.1% | |
| Agency services | - | - | - | - | - | - | - | - | - | - | |
| Interest | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | 82 767 | 21 849 | 26.4% | 22 558 | 27.3% | 44 407 | 53.7% | 23 649 | 68.0% | (4.6%) | |
| Interest earned from Current and Non Current Assets | 1 154 | 437 | 37.8% | 421 | 36.5% | 858 | 74.4% | - | 1.1% | (100.0%) | |
| Dividends | - | 120 | - | - | - | 120 | - | - | - | - | |
| Rent on Land | - | 2 | - | - | - | 2 | - | - | - | - | |
| Rental from Fixed Assets | 557 | 33 | 5.9% | 93 | 16.7% | 126 | 22.6% | 68 | 14.1% | 37.6% | |
| Licence and permits | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | 5 311 | 1 360 | 25.6% | 558 | 10.5% | 1 919 | 36.1% | 4 192 | 478.7% | (86.7%) | |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 157 207 | 30 491 | 19.4% | 15 093 | 9.6% | 45 585 | 29.0% | 35 439 | 47.2% | (57.4%) | |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 11 168 | 3 721 | 33.3% | 2 741 | 24.5% | 6 463 | 57.9% | 2 475 | 149.0% | 10.8% | |
| Licences or permits | 4 316 | 35 | .8% | (1 583) | (36.7%) | (1 548) | (35.9%) | 2 | 14.2% | (65 118.3%) | |
| Transfer and subsidies - Operational | 162 295 | 65 726 | 40.5% | 54 538 | 33.6% | 120 263 | 74.1% | 50 311 | 73.7% | 8.4% | |
| Interest | - | - | - | - | - | - | - | - | - | - | |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 930 608 | 198 021 | 21.3% | 193 112 | 20.8% | 391 133 | 42.0% | 182 127 | 44.3% | 6.0% | |
| Employee related costs | 272 991 | 61 873 | 22.7% | 66 173 | 24.2% | 128 046 | 46.9% | 59 311 | 42.3% | 11.6% | |
| Remuneration of councillors | 13 466 | 3 067 | 22.8% | 3 385 | 25.1% | 6 452 | 47.9% | 3 187 | 41.4% | 6.2% | |
| Bulk purchases - electricity | 272 290 | 63 028 | 23.1% | 46 925 | 17.2% | 109 953 | 40.4% | 57 764 | 53.3% | (18.8%) | |
| Inventory consumed | 30 659 | 5 976 | 19.5% | 7 195 | 23.5% | 13 171 | 43.0% | 4 112 | 26.3% | 75.0% | |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | |
| Depreciation and amortisation | 49 602 | 12 927 | 26.1% | 13 221 | 26.7% | 26 148 | 52.7% | 11 750 | 48.3% | 12.5% | |
| Interest | 8 504 | 7 650 | 90.0% | 928 | 10.9% | 8 578 | 100.9% | 3 301 | 115.8% | (71.9%) | |
| Contracted services | 92 068 | 25 098 | 27.3% | 37 268 | 40.5% | 62 367 | 67.7% | 21 853 | 36.6% | 70.5% | |
| Transfers and subsidies | 105 | - | - | - | - | - | - | - | - | - | |
| Irrecoverable debts written off | 115 000 | - | - | - | - | - | - | 313 | .4% | (100.0%) | |
| Operational costs | 75 922 | 18 402 | 24.2% | 18 017 | 23.7% | 36 419 | 48.0% | 20 535 | 89.3% | (12.3%) | |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - | |
| Other Losses | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 18 196 | 35 594 | | 12 540 | | 48 134 | | 82 483 | | | |
| Transfers and subsidies - capital (monetary allocations) | 165 008 | 17 209 | 10.4% | 57 600 | 34.9% | 74 809 | 45.3% | 79 329 | 49.2% | (27.4%) | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 183 203 | 52 804 | | 70 140 | | 122 944 | | 161 813 | | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | 183 203 | 52 804 | | 70 140 | | 122 944 | | 161 813 | | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 183 203 | 52 804 | | 70 140 | | 122 944 | | 161 813 | | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 183 203 | 52 804 | | 70 140 | | 122 944 | | 161 813 | | | |

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 | 182 008 | 16 281 | 8.9% | 48 162 | 26.5% | 64 444 | 35.4% | 74 878 | 48.6% | (35.7%) |
| National Government | 165 008 | 16 281 | 9.9% | 44 761 | 27.1% | 61 042 | 37.0% | 74 764 | 52.0% | (40.1%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 165 008 | 16 281 | 9.9% | 44 761 | 27.1% | 61 042 | 37.0% | 74 764 | 52.0% | (40.1%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 17 000 | - | - | 3 402 | 20.0% | 3 402 | 20.0% | 114 | 1.4% | 2 890.0% |
| Capital Expenditure Functional | 182 008 | 16 281 | 8.9% | 48 162 | 26.5% | 64 444 | 35.4% | 75 021 | 50.6% | (35.8%) |
| Municipal governance and administration | 17 000 | - | - | 3 402 | 20.0% | 3 402 | 20.0% | 114 | 1.6% | 2 890.0% |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 17 000 | - | - | 3 402 | 20.0% | 3 402 | 20.0% | 114 | 1.6% | 2 890.0% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 13 067 | - | - | 641 | 4.9% | 641 | 4.9% | 2 041 | 26.3% | (68.6%) |
| Community and Social Services | - | - | - | - | - | - | - | 2 041 | 26.3% | (100.0%) |
| Sport And Recreation | 13 067 | - | - | 641 | 4.9% | 641 | 4.9% | - | - | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 34 243 | 15 538 | 45.4% | 18 930 | 55.3% | 34 468 | 100.7% | 10 775 | 72.4% | 75.7% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 34 243 | 15 538 | 45.4% | 18 930 | 55.3% | 34 468 | 100.7% | 10 775 | 72.4% | 75.7% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 117 698 | 743 | .6% | 25 191 | 21.4% | 25 934 | 22.0% | 62 091 | 51.4% | (59.4%) |
| Energy sources | 10 444 | - | - | 3 643 | 34.9% | 3 643 | 34.9% | 5 416 | 116.9% | (32.7%) |
| Water Management | 61 189 | - | - | 20 235 | 33.1% | 20 235 | 33.1% | 31 527 | 44.8% | (35.8%) |
| Waste Water Management | 41 765 | 743 | 1.8% | 1 312 | 3.1% | 2 055 | 4.9% | 15 922 | 45.2% | (91.8%) |
| Waste Management | 4 300 | - | - | - | - | - | - | 9 226 | 139.9% | (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 | 962 738 | 263 334 | 27.4% | 226 130 | 23.5% | 489 464 | 50.8% | 441 380 | 92.2% | (48.8%) |
| Property rates | 110 045 | 29 315 | 26.6% | 29 474 | 26.8% | 58 789 | 53.4% | 263 897 | 412.6% | (88.8%) |
| Service charges | 441 087 | 106 734 | 24.2% | 94 183 | 21.4% | 200 917 | 45.6% | 53 371 | 16.8% | 76.5% |
| Other revenue | 83 150 | 19 055 | 22.9% | 15 665 | 18.8% | 34 720 | 41.8% | 17 422 | 185.8% | (10.1%) |
| Transfers and Subsidies - Operational | 162 295 | 67 411 | 41.5% | 52 275 | 32.2% | 119 686 | 73.7% | 47 918 | 73.3% | 9.1% |
| Transfers and Subsidies - Capital | 165 007 | 40 382 | 24.5% | 34 146 | 20.7% | 74 527 | 45.2% | 58 772 | 51.0% | (41.9%) |
| Interest | 1 154 | 437 | 37.8% | 387 | 33.5% | 824 | 71.4% | - | 1.1% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (765 901) | (86 263) | 11.3% | (70 484) | 9.2% | (156 746) | 20.5% | (71 171) | 20.0% | (1.0%) |
| Suppliers and employees | (757 397) | (86 263) | 11.4% | (70 484) | 9.3% | (156 746) | 20.7% | (71 171) | 20.2% | (1.0%) |
| Finance charges | (8 504) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 196 838 | 177 071 | 90.0% | 155 646 | 79.1% | 332 718 | 169.0% | 370 209 | 307.5% | (58.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (182 008) | (19 542) | 10.7% | (55 313) | 30.4% | (74 854) | 41.1% | (85 364) | 57.9% | (35.2%) |
| Capital assets | (182 008) | (19 542) | 10.7% | (55 313) | 30.4% | (74 854) | 41.1% | (85 364) | 57.9% | (35.2%) |
| Net Cash from(used) Investing Activities | (182 008) | (19 542) | 10.7% | (55 313) | 30.4% | (74 854) | 41.1% | (85 364) | 57.9% | (35.2%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 14 830 | 157 530 | 1 062.2% | 100 334 | 676.6% | 257 863 | 1 738.8% | 284 845 | 4 504.1% | (64.8%) |
| Cash/cash equivalents at the year begin: | 44 004 | (90 265) | (205.1%) | 198 395 | 450.9% | (90 265) | (205.1%) | 342 423 | 181.6% | (42.1%) |
| Cash/cash equivalents at the year end: | 58 834 | 198 395 | 337.2% | 298 456 | 507.3% | 298 456 | 507.3% | 627 268 | 1 211.4% | (52.4%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|-----------|--------|---|--------|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 9 522 | 2.5% | 10 430 | 2.7% | 10 822 | 2.8% | 355 529 | 92.0% | 386 303 | 27.2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 15 525 | 13.5% | 10 669 | 9.3% | 7 721 | 6.7% | 81 140 | 70.5% | 115 055 | 8.1% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 10 893 | 4.0% | 7 835 | 2.9% | 8 377 | 3.1% | 247 235 | 90.1% | 274 340 | 19.3% | (4 867) | (1.8%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 4 200 | 3.3% | 3 502 | 2.7% | 3 221 | 2.5% | 118 047 | 91.5% | 128 970 | 9.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 397 | 2.9% | 2 041 | 2.4% | 1 829 | 2.2% | 77 129 | 92.5% | 83 397 | 5.9% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 10 397 | 2.6% | 10 183 | 2.5% | 9 828 | 2.5% | 369 858 | 92.4% | 400 266 | 28.2% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 78 | 2% | 119 | 4% | 31 | 1% | 31 716 | 99.3% | 31 944 | 2.2% | - | - | - | - |
| Total By Income Source | 53 012 | 3.7% | 44 779 | 3.2% | 41 831 | 2.9% | 1 280 654 | 90.2% | 1 420 275 | 100.0% | (4 867) | (.3%) | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 3 436 | 3.8% | 3 687 | 4.1% | 4 196 | 4.7% | 78 002 | 87.3% | 89 321 | 6.3% | 11 | - | - | - |
| Commercial | 20 378 | 5.9% | 14 125 | 4.1% | 13 325 | 3.9% | 297 011 | 86.1% | 344 839 | 24.3% | - | - | - | - |
| Households | 29 198 | 3.0% | 26 967 | 2.7% | 24 309 | 2.5% | 905 641 | 91.8% | 986 116 | 69.4% | (4 878) | (.5%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 53 012 | 3.7% | 44 779 | 3.2% | 41 831 | 2.9% | 1 280 654 | 90.2% | 1 420 275 | 100.0% | (4 867) | (.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 | - | - | 9 115 | .8% | 22 814 | 1.9% | 1 152 814 | 97.3% | 1 184 742 | 92.2% |
| Bulk Water | - | - | - | - | - | - | 25 081 | 100.0% | 25 081 | 2.0% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 8 996 | 12.1% | 7 105 | 9.5% | 1 804 | 2.4% | 56 601 | 76.0% | 74 506 | 5.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 8 996 | .7% | 16 220 | 1.3% | 24 618 | 1.9% | 1 234 495 | 96.1% | 1 284 329 | 100.0% |

Contact Details

| | | |
|-------------------------|------------------|--------------|
| Municipal Manager | Dr Shepherd | 014 718 2077 |
| Chief Financial Officer | Mr Mmatlou Jones | 014 718 2052 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 165 077 | 66 676 | 40.4% | 54 323 | 32.9% | 120 998 | 73.3% | 52 095 | 73.3% | 4.3% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 66 | 6 | 9.5% | 28 | 42.3% | 34 | 51.8% | 8 | 63.0% | 237.1% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | (1) | - | - | - | - | - | - | 0 | (120.0%) | (100.0%) |
| Interest earned from Current and Non Current Assets | 3 425 | 912 | 26.6% | 482 | 14.1% | 1 394 | 40.7% | 615 | 63.6% | (21.6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 232 | 1 234 | 55.3% | 728 | 32.6% | 1 962 | 87.9% | 383 | 38.1% | 90.0% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 159 354 | 64 524 | 40.5% | 53 085 | 33.3% | 117 608 | 73.8% | 51 089 | 74.0% | 3.9% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 196 175 | 44 409 | 22.6% | 51 736 | 26.4% | 96 144 | 49.0% | 44 716 | 46.2% | 15.7% |
| Employee related costs | 132 235 | 31 426 | 23.8% | 31 785 | 24.0% | 63 211 | 47.8% | 29 672 | 46.9% | 7.1% |
| Remuneration of councillors | 10 464 | 2 039 | 19.5% | 2 224 | 21.3% | 4 263 | 40.7% | 2 696 | 52.8% | (17.5%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | - | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 6 262 | 1 415 | 22.6% | 1 411 | 22.5% | 2 826 | 45.1% | 1 460 | 39.9% | (3.4%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 12 499 | 2 627 | 21.0% | 4 122 | 33.0% | 6 749 | 54.0% | 2 413 | 57.3% | 70.9% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 34 715 | 6 902 | 19.9% | 12 193 | 35.1% | 19 095 | 55.0% | 8 475 | 40.5% | 43.9% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (31 099) | 22 267 | | 2 587 | | 24 854 | | 7 379 | | |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (31 099) | 22 267 | | 2 587 | | 24 854 | | 7 379 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | (31 099) | 22 267 | | 2 587 | | 24 854 | | 7 379 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (31 099) | 22 267 | | 2 587 | | 24 854 | | 7 379 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (31 099) | 22 267 | | 2 587 | | 24 854 | | 7 379 | | |

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 | - | - | - | - | - | - | - | - | - | - |
| National Government | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Functional | 700 | - | - | - | - | - | - | - | - | - |
| Municipal governance and administration | 700 | - | - | - | - | - | - | - | - | - |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 700 | - | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| | 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 | 165 077 | 68 755 | 41.7% | 53 170 | 32.2% | 121 925 | 73.9% | 51 408 | 73.6% | 3.4% |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - | - | - |
| Other revenue | 2 298 | 1 297 | 56.4% | 872 | 37.9% | 2 168 | 94.4% | 432 | 52.7% | 101.8% |
| Transfers and Subsidies - Operational | 159 354 | 66 644 | 41.8% | 51 816 | 32.5% | 118 459 | 74.3% | 50 413 | 74.0% | 2.8% |
| Transfers and Subsidies - Capital | - | - | - | - | - | - | - | - | - | - |
| Interest | 3 425 | 815 | 23.8% | 483 | 14.1% | 1 298 | 37.9% | 564 | 64.1% | (14.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (188 964) | (48 099) | 25.5% | (51 944) | 27.5% | (100 043) | 52.9% | (44 457) | 44.9% | 16.8% |
| Suppliers and employees | (188 964) | (48 099) | 25.5% | (51 944) | 27.5% | (100 043) | 52.9% | (44 457) | 44.9% | 16.8% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | (23 887) | 20 657 | (86.5%) | 1 226 | (5.1%) | 21 883 | (91.6%) | 6 951 | (135.4%) | (82.4%) |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Capital assets | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Investing Activities | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (23 887) | 20 657 | (86.5%) | 1 226 | (5.1%) | 21 883 | (91.6%) | 6 951 | (136.7%) | (82.4%) |
| Cash/cash equivalents at the year begin: | - | 5 390 | - | 26 047 | - | 5 390 | - | 39 984 | 25.8% | (34.9%) |
| Cash/cash equivalents at the year end: | (23 887) | 26 047 | (109.0%) | 27 273 | (114.2%) | 27 273 | (114.2%) | 46 935 | 191.4% | (41.9%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|---|--------------|---|--------------|--------|--------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | 1 | 100.0% | 1 | 1.3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 38 | 93.3% | - | - | - | - | 3 | 6.7% | 40 | 98.7% | - | - | - | - |
| Total By Income Source | 38 | 92.1% | - | - | - | - | 3 | 7.9% | 41 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 38 | 92.1% | - | - | - | - | 3 | 7.9% | 41 | 100.0% | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 38 | 92.1% | - | - | - | - | 3 | 7.9% | 41 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|---|--------------|---|--------------|---|--------------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | 63 | 100.0% | 63 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | 63 | 100.0% | 63 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------------|--------------|
| Municipal Manager | Mr Preciousstone Raputsoa | 014 718 3321 |
| Chief Financial Officer | Mr TP Tebjani | 014 718 3319 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 396 909 | 112 352 | 28.3% | 157 898 | 39.8% | 270 251 | 68.1% | 110 696 | 37.1% | 42.6% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 87 749 | 13 548 | 15.4% | 34 927 | 39.8% | 48 476 | 55.2% | 20 372 | 36.5% | 71.4% |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 6 316 | 1 054 | 16.7% | 2 106 | 33.4% | 3 160 | 50.0% | 1 504 | 41.1% | 40.0% |
| Sale of Goods and Rendering of Services | 334 | 36 | 10.7% | 62 | 18.6% | 98 | 29.3% | 70 | 19.4% | (10.6%) |
| Agency services | 6 110 | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 5 250 | 145 | 2.8% | 575 | 11.0% | 720 | 13.7% | - | - | (100.0%) |
| Interest earned from Current and Non Current Assets | 24 127 | 1 924 | 8.0% | 9 904 | 41.0% | 11 827 | 49.0% | 5 268 | 65.6% | 88.0% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 95 | 5 | 5.6% | 20 | 21.5% | 26 | 27.1% | 12 | 12.9% | 65.9% |
| Licence and permits | 11 | 0 | 3.2% | 2 730 | 25 762.3% | 2 730 | 25 765.5% | 3 | .1% | 98 376.6% |
| Operational Revenue | 476 | 6 | 1.3% | 16 246 | 3 412.9% | 16 253 | 3 414.2% | 14 | 3.3% | 119 270.8% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 49 415 | 8 599 | 17.4% | 18 481 | 37.4% | 27 080 | 54.8% | 13 976 | 47.0% | 32.2% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 125 | 17 | 13.9% | 31 | 24.6% | 48 | 38.4% | 33 | 24.6% | (7.9%) |
| Licences or permits | - | - | - | 46 | - | 46 | - | - | - | (100.0%) |
| Transfer and subsidies - Operational | 206 391 | 84 608 | 41.0% | 69 091 | 33.5% | 153 700 | 74.5% | 65 599 | 32.4% | 5.3% |
| Interest | 10 510 | 2 409 | 22.9% | 3 678 | 35.0% | 6 088 | 57.9% | 3 845 | 71.4% | (4.3%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 426 239 | 35 616 | 8.4% | 147 730 | 34.7% | 183 346 | 43.0% | 81 990 | 36.6% | 80.2% |
| Employee related costs | 118 616 | 9 505 | 8.0% | 46 194 | 38.9% | 55 700 | 46.9% | 20 656 | 35.3% | 123.6% |
| Remuneration of councillors | 15 679 | 1 183 | 7.4% | 6 200 | 39.0% | 7 383 | 46.5% | 3 695 | 35.7% | 67.8% |
| Bulk purchases - electricity | 52 495 | 7 128 | 13.6% | 23 654 | 45.1% | 30 783 | 58.6% | 11 934 | 37.9% | 98.2% |
| Inventory consumed | 3 435 | 233 | 6.8% | 978 | 28.5% | 1 211 | 35.3% | 472 | 26.6% | 107.2% |
| Debt impairment | 16 639 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 65 700 | 5 047 | 7.7% | 20 750 | 31.6% | 25 796 | 39.3% | 16 042 | 53.9% | 29.3% |
| Interest | 2 940 | 180 | 6.1% | 675 | 23.0% | 855 | 29.1% | 785 | 37.5% | (14.0%) |
| Contracted services | 81 046 | 6 380 | 7.9% | 20 121 | 24.8% | 26 501 | 32.7% | 13 565 | 33.7% | 48.3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 69 290 | 5 959 | 8.6% | 29 158 | 42.1% | 35 117 | 50.7% | 14 842 | 34.9% | 96.5% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (29 330) | 76 736 | | 10 169 | | 86 905 | | 28 706 | | |
| Transfers and subsidies - capital (monetary allocations) | 49 410 | 9 649 | 19.5% | 21 798 | 44.1% | 31 447 | 63.6% | 22 128 | 56.2% | (1.5%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 20 080 | 86 386 | | 31 967 | | 118 352 | | 50 834 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 20 080 | 86 386 | | 31 967 | | 118 352 | | 50 834 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 20 080 | 86 386 | | 31 967 | | 118 352 | | 50 834 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 20 080 | 86 386 | | 31 967 | | 118 352 | | 50 834 | | |

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 | 89 921 | 10 655 | 11.8% | 29 336 | 32.6% | 39 991 | 44.5% | 15 253 | 27.0% | 92.3% |
| National Government | 47 470 | 7 853 | 16.5% | 20 474 | 43.1% | 28 326 | 59.7% | 14 291 | 50.4% | 43.3% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 47 470 | 7 853 | 16.5% | 20 474 | 43.1% | 28 326 | 59.7% | 14 291 | 50.4% | 43.3% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 42 451 | 2 803 | 6.6% | 8 862 | 20.9% | 11 665 | 27.5% | 962 | 6.1% | 821.4% |
| Capital Expenditure Functional | 89 921 | 10 655 | 11.8% | 29 336 | 32.6% | 39 991 | 44.5% | 17 068 | 29.3% | 71.9% |
| Municipal governance and administration | 11 750 | - | - | 45 | .4% | 45 | .4% | 2 321 | 14.8% | (98.1%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 11 750 | - | - | 45 | .4% | 45 | .4% | 2 321 | 14.8% | (98.1%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 2 881 | - | - | - | - | - | - | 29 | 3.2% | (100.0%) |
| Community and Social Services | 2 881 | - | - | - | - | - | - | 29 | 3.5% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 56 856 | 9 128 | 16.1% | 20 137 | 35.4% | 29 265 | 51.5% | 14 291 | 44.8% | 40.9% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 56 856 | 9 128 | 16.1% | 20 137 | 35.4% | 29 265 | 51.5% | 14 291 | 44.8% | 40.9% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 18 434 | 1 527 | 8.3% | 9 154 | 49.7% | 10 681 | 57.9% | 427 | 2.5% | 2 044.3% |
| Energy sources | 16 034 | 1 527 | 9.5% | 444 | 2.8% | 1 971 | 12.3% | 382 | 3.0% | 16.3% |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 2 400 | - | - | 8 710 | 362.9% | 8 710 | 362.9% | 45 | 1.0% | 19 320.3% |
| 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 | 423 844 | 135 824 | 32.0% | 156 508 | 36.9% | 292 333 | 69.0% | 106 411 | 35.2% | 47.1% |
| Property rates | 41 032 | 4 012 | 9.8% | 11 918 | 29.0% | 15 930 | 38.8% | 8 087 | 38.3% | 47.4% |
| Service charges | 89 966 | 14 437 | 16.0% | 39 616 | 44.0% | 54 052 | 60.1% | 22 663 | 40.6% | 74.8% |
| Other revenue | 12 918 | 6 459 | 50.0% | 22 609 | 175.0% | 29 067 | 225.0% | 3 866 | 140.1% | 484.8% |
| Transfers and Subsidies - Operational | 208 330 | 84 121 | 40.4% | 71 366 | 34.3% | 155 487 | 74.6% | 67 064 | 35.1% | 6.4% |
| Transfers and Subsidies - Capital | 47 471 | 26 796 | 56.4% | 11 000 | 23.2% | 37 796 | 79.6% | 4 730 | 12.6% | 132.6% |
| Interest | 24 127 | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (336 792) | (56 244) | 16.7% | (127 518) | 37.9% | (183 762) | 54.6% | (42 719) | 19.0% | 198.5% |
| Suppliers and employees | (333 852) | (56 244) | 16.8% | (127 518) | 38.2% | (183 762) | 55.0% | (42 719) | 19.2% | 198.5% |
| Finance charges | (2 940) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 87 052 | 79 581 | 91.4% | 28 990 | 33.3% | 108 571 | 124.7% | 63 691 | 100.1% | (54.5%) |
| 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 | (89 921) | (12 093) | 13.4% | (29 760) | 33.1% | (41 854) | 46.5% | (17 237) | 30.6% | 72.7% |
| Capital assets | (89 921) | (12 093) | 13.4% | (29 760) | 33.1% | (41 854) | 46.5% | (17 237) | 30.6% | 72.7% |
| Net Cash from(used) Investing Activities | (89 921) | (12 093) | 13.4% | (29 760) | 33.1% | (41 854) | 46.5% | (17 237) | 30.6% | 72.7% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (2 869) | 67 488 | (2 352.2%) | (771) | 26.9% | 66 717 | (2 325.3%) | 46 454 | (3 582.8%) | (101.7%) |
| Cash/cash equivalents at the year begin: | 237 414 | 301 372 | 126.9% | 368 859 | 155.4% | 301 372 | 126.9% | 7 839 | - | 4 605.5% |
| Cash/cash equivalents at the year end: | 234 545 | 368 859 | 157.3% | 368 176 | 157.0% | 368 176 | 157.0% | 54 293 | 22.6% | 578.1% |

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 | - | - | - | - | - | - | 13 | 100.0% | 13 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 625 | 34.4% | 763 | 3.4% | 630 | 2.8% | 13 162 | 59.3% | 22 181 | 9.9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 4 096 | 3.1% | 2 528 | 1.9% | 2 437 | 1.9% | 121 551 | 93.1% | 130 612 | 58.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 3 | 100.0% | 3 | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 516 | 3.8% | 253 | 1.9% | 218 | 1.6% | 12 581 | 92.7% | 13 568 | 6.0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 297 | 2.2% | 1 296 | 2.2% | 1 267 | 2.2% | 54 215 | 93.4% | 58 075 | 25.8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | 7 | 1.8% | 9 | 2.4% | 384 | 95.8% | 401 | 2% | - | - | - | - |
| Total By Income Source | 13 534 | 6.0% | 4 847 | 2.2% | 4 562 | 2.0% | 201 909 | 89.8% | 224 852 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 491 | 1.9% | 451 | 1.8% | 433 | 1.7% | 24 249 | 94.6% | 25 624 | 11.4% | - | - | - | - |
| Commercial | 10 340 | 7.4% | 3 160 | 2.3% | 3 017 | 2.2% | 123 356 | 88.2% | 139 873 | 62.2% | - | - | - | - |
| Households | 2 703 | 4.6% | 1 236 | 2.1% | 1 112 | 1.9% | 54 304 | 91.5% | 59 355 | 26.4% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 13 534 | 6.0% | 4 847 | 2.2% | 4 562 | 2.0% | 201 909 | 89.8% | 224 852 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|---|--------------|--------|--------------|---|--------------|---|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | 5 | 100.0% | - | - | - | - | 5 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | 5 | 100.0% | - | - | - | - | 5 | 100.0% |

Contact Details

| | | |
|-------------------------|--------------------------|--------------|
| Municipal Manager | Mr Mogobadi Erick Moropa | 013 261 8403 |
| Chief Financial Officer | Mr Tumelo Thabo Modisane | 013 261 8447 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 752 712 | 226 136 | 30.0% | 190 255 | 25.3% | 416 392 | 55.3% | 151 354 | 51.6% | 25.7% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 133 515 | 35 179 | 26.3% | 33 060 | 24.8% | 68 239 | 51.1% | 25 087 | 42.7% | 31.8% |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 12 488 | 3 307 | 26.5% | 3 331 | 26.7% | 6 638 | 53.2% | 3 201 | 59.9% | 4.0% |
| Sale of Goods and Rendering of Services | 2 026 | 371 | 18.3% | 701 | 34.6% | 1 072 | 52.9% | 253 | 98.9% | 177.3% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 9 925 | 900 | 9.1% | 1 014 | 10.2% | 1 914 | 19.3% | - | - | (100.0%) |
| Interest earned from Current and Non Current Assets | 9 404 | 2 139 | 22.7% | 1 095 | 11.6% | 3 234 | 34.4% | 1 162 | 153.7% | (5.7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 2 855 | 159 | 5.6% | 284 | 9.9% | 443 | 15.5% | 280 | 139.8% | 1.3% |
| Licence and permits | 7 302 | 1 737 | 23.8% | 1 443 | 19.8% | 3 180 | 43.6% | - | - | (100.0%) |
| Operational Revenue | 968 | 6 | .6% | 17 | 1.8% | 23 | 2.4% | 29 | (286.0%) | (40.2%) |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 67 168 | 14 320 | 21.3% | 14 589 | 21.7% | 28 909 | 43.0% | (3 036) | (9.7%) | (580.5%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 113 999 | 4 358 | 3.8% | 4 413 | 3.9% | 8 771 | 7.7% | 1 501 | 2.9% | 194.0% |
| Licences or permits | - | - | - | - | - | - | - | 1 646 | 44.9% | (100.0%) |
| Transfer and subsidies - Operational | 383 099 | 159 552 | 41.6% | 127 377 | 33.2% | 286 929 | 74.9% | 99 858 | 68.9% | 27.6% |
| Interest | 9 963 | 3 524 | 35.4% | 3 489 | 35.0% | 7 012 | 70.4% | 21 403 | 455.1% | (83.7%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | 11 | - | 17 | - | 28 | - | - | - | (100.0%) |
| Other Gains | - | 574 | - | (574) | - | - | - | (30) | - | 1 831.0% |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 734 364 | 164 789 | 22.4% | 160 338 | 21.8% | 325 128 | 44.3% | 146 529 | 42.4% | 9.4% |
| Employee related costs | 213 757 | 45 545 | 21.3% | 55 601 | 26.0% | 101 146 | 47.3% | 50 428 | 47.2% | 10.3% |
| Remuneration of councillors | 28 178 | 6 341 | 22.5% | 7 651 | 27.2% | 13 992 | 49.7% | 6 605 | 54.0% | 15.8% |
| Bulk purchases - electricity | 121 123 | 40 887 | 33.8% | 29 809 | 24.6% | 70 695 | 58.4% | 25 113 | 43.6% | 18.7% |
| Inventory consumed | 37 865 | 13 113 | 34.6% | 10 650 | 28.1% | 23 763 | 62.8% | 14 203 | 51.2% | (25.0%) |
| Debt impairment | 124 419 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 59 690 | 16 205 | 27.1% | 16 310 | 27.3% | 32 515 | 54.5% | 15 373 | 46.4% | 6.1% |
| Interest | 406 | 150 | 37.0% | 246 | 60.6% | 396 | 97.6% | 696 | 74.7% | (64.7%) |
| Contracted services | 70 102 | 21 569 | 30.8% | 18 436 | 26.3% | 40 005 | 57.1% | 18 226 | 59.9% | 1.2% |
| Transfers and subsidies | 9 404 | 1 642 | 17.5% | 3 175 | 33.8% | 4 817 | 51.2% | 1 731 | 80.8% | 83.4% |
| Irrecoverable debts written off | 8 116 | 651 | 8.0% | 843 | 10.4% | 1 494 | 18.4% | 1 451 | - | (41.9%) |
| Operational costs | 61 255 | 18 686 | 30.5% | 17 594 | 28.7% | 36 280 | 59.2% | 12 704 | 53.2% | 38.5% |
| Losses on disposal of Assets | 50 | - | - | 23 | 46.1% | 23 | 46.1% | - | - | (100.0%) |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 18 347 | 61 347 | | 29 917 | | 91 264 | | 4 825 | | |
| Transfers and subsidies - capital (monetary allocations) | 96 218 | 47 213 | 49.1% | 23 970 | 24.9% | 71 183 | 74.0% | 25 168 | 40.7% | (4.8%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | 20 | - | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 114 566 | 108 560 | | 53 887 | | 162 447 | | 30 013 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 114 566 | 108 560 | | 53 887 | | 162 447 | | 30 013 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 114 566 | 108 560 | | 53 887 | | 162 447 | | 30 013 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 114 566 | 108 560 | | 53 887 | | 162 447 | | 30 013 | | |

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 | 110 495 | 38 125 | 34.5% | 30 144 | 27.3% | 68 269 | 61.8% | 21 622 | 33.8% | 39.4% |
| National Government | 95 858 | 36 875 | 38.5% | 27 683 | 28.9% | 64 558 | 67.3% | 20 791 | 34.1% | 33.2% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | 360 | - | - | 107 | 29.6% | 107 | 29.6% | - | - | (100.0%) |
| Transfers recognised - capital | 96 218 | 36 875 | 38.3% | 27 790 | 28.9% | 64 665 | 67.2% | 20 791 | 34.1% | 33.7% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 14 277 | 1 250 | 8.8% | 2 354 | 16.5% | 3 605 | 25.2% | 831 | 29.2% | 183.3% |
| Capital Expenditure Functional | 110 495 | 38 125 | 34.5% | 30 144 | 27.3% | 68 269 | 61.8% | 21 622 | 33.8% | 39.4% |
| Municipal governance and administration | 7 170 | 577 | 8.1% | 359 | 5.0% | 936 | 13.1% | 680 | 85.9% | (47.2%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 7 170 | 577 | 8.1% | 359 | 5.0% | 936 | 13.1% | 680 | 85.9% | (47.2%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 11 100 | 502 | 4.5% | 1 225 | 11.0% | 1 727 | 15.6% | 97 | 96.8% | 1 166.1% |
| Community and Social Services | 800 | - | - | 696 | 87.0% | 696 | 87.0% | - | - | (100.0%) |
| Sport And Recreation | 10 300 | 502 | 4.9% | 529 | 5.1% | 1 031 | 10.0% | 97 | 96.8% | 446.7% |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 68 949 | 31 336 | 45.4% | 25 477 | 37.0% | 56 813 | 82.4% | 16 342 | 33.1% | 55.9% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 68 949 | 31 336 | 45.4% | 25 477 | 37.0% | 56 813 | 82.4% | 16 342 | 33.1% | 55.9% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 23 277 | 5 710 | 24.5% | 3 084 | 13.2% | 8 793 | 37.8% | 4 504 | 33.2% | (31.5%) |
| Energy sources | 22 227 | 5 710 | 25.7% | 3 002 | 13.5% | 8 712 | 39.2% | 4 478 | 37.0% | (32.9%) |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 1 050 | - | - | 81 | 7.7% | 81 | 7.7% | 26 | 1.4% | 212.7% |
| 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 | 724 204 | 277 944 | 38.4% | 205 712 | 28.4% | 483 655 | 66.8% | 144 919 | 46.9% | 41.9% |
| Property rates | 68 803 | 9 127 | 13.3% | 14 749 | 21.4% | 23 876 | 34.7% | 11 570 | 22.6% | 27.5% |
| Service charges | 144 048 | 31 150 | 21.6% | 46 676 | 32.4% | 77 826 | 54.0% | 32 555 | 26.7% | 43.4% |
| Other revenue | 28 186 | 18 020 | 63.9% | (4 483) | (15.9%) | 13 537 | 48.0% | 1 724 | 12.3% | (360.0%) |
| Transfers and Subsidies - Operational | 383 099 | 160 855 | 42.0% | 127 071 | 33.2% | 287 926 | 75.2% | 98 846 | 69.7% | 28.6% |
| Transfers and Subsidies - Capital | 91 858 | 57 514 | 62.6% | 21 000 | 22.9% | 78 514 | 85.5% | - | - | (100.0%) |
| Interest | 8 210 | 1 277 | 15.6% | 698 | 8.5% | 1 975 | 24.1% | 224 | 80.8% | 212.4% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (530 529) | (178 479) | 33.6% | (144 544) | 27.2% | (323 022) | 60.9% | (124 029) | 46.7% | 16.5% |
| Suppliers and employees | (520 719) | (178 476) | 34.3% | (144 544) | 27.8% | (323 019) | 62.0% | (124 029) | 47.0% | 16.5% |
| Finance charges | (406) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (9 404) | (3) | - | - | - | (3) | - | - | - | - |
| Net Cash from/(used) Operating Activities | 193 674 | 99 465 | 51.4% | 61 168 | 31.6% | 160 633 | 82.9% | 20 890 | 48.8% | 192.8% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (535) | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 659 | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | (1 194) | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (99 595) | (39 177) | 39.3% | (33 652) | 33.8% | (72 828) | 73.1% | (24 574) | 44.7% | 36.9% |
| Capital assets | (99 595) | (39 177) | 39.3% | (33 652) | 33.8% | (72 828) | 73.1% | (24 574) | 44.7% | 36.9% |
| Net Cash from/(used) Investing Activities | (100 130) | (39 177) | 39.1% | (33 652) | 33.6% | (72 828) | 72.7% | (24 574) | 44.2% | 36.9% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (9 494) | (1 691) | 17.8% | (3 437) | 36.2% | (5 127) | 54.0% | (3 207) | 44.3% | 7.2% |
| Repayment of borrowing | (9 494) | (1 691) | 17.8% | (3 437) | 36.2% | (5 127) | 54.0% | (3 207) | 44.3% | 7.2% |
| Net Cash from/(used) Financing Activities | (9 494) | (1 691) | 17.8% | (3 437) | 36.2% | (5 127) | 54.0% | (3 207) | 45.8% | 7.2% |
| Net Increase/(Decrease) in cash held | 84 050 | 58 598 | 69.7% | 24 080 | 28.6% | 82 677 | 98.4% | (6 892) | 33.5% | (449.4%) |
| Cash/cash equivalents at the year begin: | 9 209 | 23 282 | 252.8% | 81 272 | 882.5% | 23 282 | 252.8% | 32 084 | 76.6% | 153.3% |
| Cash/cash equivalents at the year end: | 93 259 | 81 272 | 87.1% | 105 351 | 113.0% | 105 351 | 113.0% | 25 192 | 139.5% | 318.2% |

Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|-------|--------------|------|--------------|--------|---------|--------|---|---|--|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 7 | 100.0% | 7 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 10 537 | 47.3% | 4 366 | 19.6% | 1 091 | 4.9% | 6 267 | 28.2% | 22 260 | 9.3% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 4 658 | 5.0% | 2 689 | 2.9% | 2 276 | 2.4% | 84 079 | 89.7% | 93 702 | 39.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 0 | 100.0% | 0 | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 4 | 100.0% | 4 | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 5 | 4.9% | 5 | 4.6% | 5 | 4.9% | 93 | 85.5% | 109 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 630 | 2.0% | 1 576 | 1.9% | 1 540 | 1.9% | 77 302 | 94.2% | 82 048 | 34.2% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 450 | 3.5% | 968 | 2.3% | 833 | 2.0% | 38 474 | 92.2% | 41 725 | 17.4% | - | - | - | - |
| Total By Income Source | 18 280 | 7.6% | 9 605 | 4.0% | 5 746 | 2.4% | 206 225 | 86.0% | 239 855 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 572 | 4.4% | 2 500 | 4.3% | 1 418 | 2.4% | 52 141 | 88.9% | 58 631 | 24.4% | - | - | - | - |
| Commercial | 9 556 | 24.8% | 3 380 | 8.8% | 1 495 | 3.9% | 24 130 | 62.6% | 38 562 | 16.1% | - | - | - | - |
| Households | 6 151 | 4.3% | 3 725 | 2.6% | 2 832 | 2.0% | 129 954 | 91.1% | 142 662 | 59.5% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 18 280 | 7.6% | 9 605 | 4.0% | 5 746 | 2.4% | 206 225 | 86.0% | 239 855 | 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 | 8 520 | 100.0% | - | - | - | - | - | - | 8 520 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 8 520 | 100.0% | - | - | - | - | - | - | 8 520 | 100.0% |

Contact Details

| | | |
|-------------------------|---------------------------|--------------|
| Municipal Manager | Ms Namudi Reginah Makgata | 013 262 3056 |
| Chief Financial Officer | Mr Kgaogelo Hutamo | 013 262 3056 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 477 972 | 163 702 | 34.2% | 142 974 | 29.9% | 306 675 | 64.2% | 133 034 | 64.7% | 7.5% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 340 | 30 | 8.9% | 94 | 27.7% | 125 | 36.7% | 91 | 57.0% | 3.7% |
| Sale of Goods and Rendering of Services | 340 | 130 | 38.3% | 654 | 192.5% | 785 | 230.8% | 194 | 43.9% | 237.5% |
| Agency services | 6 000 | 1 660 | 27.7% | 1 676 | 27.9% | 3 336 | 55.6% | 1 678 | 48.6% | (.1%) |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Current and Non Current Assets | 3 500 | 1 264 | 36.1% | 582 | 16.6% | 1 846 | 52.7% | 763 | 38.7% | (23.8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 190 | 36 | 18.7% | 22 | 11.8% | 58 | 30.5% | 49 | 43.3% | (54.1%) |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 63 000 | 6 670 | 10.6% | 10 002 | 15.9% | 16 672 | 26.5% | 10 569 | 34.1% | (5.4%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 800 | 274 | 34.3% | 357 | 44.6% | 631 | 78.9% | 318 | 28.6% | 12.3% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 390 802 | 152 559 | 39.0% | 126 045 | 32.3% | 278 604 | 71.3% | 116 181 | 70.3% | 8.5% |
| Interest | 13 000 | 1 079 | 8.3% | 3 540 | 27.2% | 4 619 | 35.5% | 3 843 | 94.8% | (7.9%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | (652) | - | (100.0%) |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 439 508 | 89 589 | 20.4% | 108 341 | 24.7% | 197 930 | 45.0% | 123 518 | 64.2% | (12.3%) |
| Employee related costs | 145 051 | 29 155 | 20.1% | 31 033 | 21.4% | 60 188 | 41.5% | 29 019 | 56.6% | 6.9% |
| Remuneration of councillors | 29 563 | 6 436 | 21.8% | 7 420 | 25.1% | 13 856 | 46.9% | 7 387 | 49.5% | .5% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 2 000 | 299 | 14.9% | 1 273 | 63.6% | 1 571 | 78.6% | 676 | 130.6% | 88.4% |
| Debt impairment | 10 000 | - | - | - | - | - | - | 7 836 | 136.8% | (100.0%) |
| Depreciation and amortisation | 34 775 | 2 836 | 8.2% | 8 716 | 25.1% | 11 552 | 33.2% | 8 035 | 58.2% | 8.5% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 153 146 | 37 167 | 24.3% | 42 511 | 27.8% | 79 679 | 52.0% | 48 038 | 66.4% | (11.5%) |
| Transfers and subsidies | 6 980 | 1 076 | 15.4% | 2 210 | 31.7% | 3 286 | 47.1% | 2 781 | 80.3% | (20.5%) |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - |
| Operational costs | 57 994 | 12 619 | 21.8% | 15 178 | 26.2% | 27 797 | 47.9% | 19 747 | 71.5% | (23.1%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 38 464 | 74 112 | | 34 633 | | 108 745 | | 9 516 | | |
| Transfers and subsidies - capital (monetary allocations) | 81 789 | 9 503 | 11.6% | 26 375 | 32.2% | 35 878 | 43.9% | 31 372 | 41.5% | (15.9%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 120 253 | 83 615 | | 61 008 | | 144 623 | | 40 888 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 120 253 | 83 615 | | 61 008 | | 144 623 | | 40 888 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 120 253 | 83 615 | | 61 008 | | 144 623 | | 40 888 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 120 253 | 83 615 | | 61 008 | | 144 623 | | 40 888 | | |

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 | 155 689 | 27 534 | 17.7% | 40 072 | 25.7% | 67 606 | 43.4% | 56 051 | 43.4% | (28.5%) |
| National Government | 81 789 | 18 016 | 22.0% | 24 693 | 30.2% | 42 709 | 52.2% | 29 832 | 46.0% | (17.2%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 81 789 | 18 016 | 22.0% | 24 693 | 30.2% | 42 709 | 52.2% | 29 832 | 46.0% | (17.2%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 73 900 | 9 519 | 12.9% | 15 378 | 20.8% | 24 897 | 33.7% | 26 219 | 41.7% | (41.3%) |
| Capital Expenditure Functional | 155 689 | 27 534 | 17.7% | 40 072 | 25.7% | 67 606 | 43.4% | 56 051 | 43.4% | (28.5%) |
| Municipal governance and administration | 7 900 | 2 262 | 28.6% | 1 232 | 15.6% | 3 494 | 44.2% | (5 982) | (7.7%) | (120.6%) |
| Executive and Council | - | 1 050 | - | - | - | 1 050 | - | - | - | - |
| Finance and administration | 7 900 | 1 212 | 15.3% | 1 232 | 15.6% | 2 444 | 30.9% | (5 982) | (8.0%) | (120.6%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 124 558 | 24 517 | 19.7% | 35 939 | 28.9% | 60 456 | 48.5% | 61 433 | 55.5% | (41.5%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 124 558 | 24 517 | 19.7% | 35 939 | 28.9% | 60 456 | 48.5% | 61 433 | 55.8% | (41.5%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 23 231 | 755 | 3.3% | 2 900 | 12.5% | 3 656 | 15.7% | 600 | 6.1% | 383.4% |
| Energy sources | 12 431 | 755 | 6.1% | 2 900 | 23.3% | 3 656 | 29.4% | 600 | 6.4% | 383.4% |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 10 800 | - | - | - | - | - | - | - | - | - |
| 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 | 570 329 | 218 553 | 38.3% | 144 401 | 25.3% | 362 953 | 63.6% | 196 984 | 68.0% | (26.7%) |
| Property rates | 49 770 | 608 | 1.2% | 2 797 | 5.6% | 3 405 | 6.8% | 23 186 | 56.7% | (87.9%) |
| Service charges | 309 | 20 | 6.5% | 90 | 29.1% | 110 | 35.5% | 68 | 27.6% | 31.8% |
| Other revenue | 44 160 | 15 753 | 35.7% | 2 406 | 5.4% | 18 159 | 41.1% | 42 072 | 64.7% | (94.3%) |
| Transfers and Subsidies - Operational | 403 233 | 152 314 | 37.8% | 130 108 | 32.3% | 282 422 | 70.0% | 115 704 | 66.9% | 12.4% |
| Transfers and Subsidies - Capital | 69 358 | 49 858 | 71.9% | 9 000 | 13.0% | 58 858 | 84.9% | 13 858 | 87.3% | (35.1%) |
| Interest | 3 500 | - | - | - | - | - | - | 2 096 | 31.8% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (421 199) | (191 960) | 45.6% | (159 019) | 37.8% | (350 979) | 83.3% | (202 429) | 102.7% | (21.4%) |
| Suppliers and employees | (418 119) | (191 960) | 45.9% | (159 019) | 38.0% | (350 979) | 83.9% | (202 429) | 103.9% | (21.4%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (3 080) | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 149 131 | 26 593 | 17.8% | (14 618) | (9.8%) | 11 974 | 8.0% | (5 446) | 14.5% | 168.4% |
| 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 | (179 042) | - | - | - | - | - | - | (11 132) | 18.8% | (100.0%) |
| Capital assets | (179 042) | - | - | - | - | - | - | (11 132) | 18.8% | (100.0%) |
| Net Cash from(used) Investing Activities | (179 042) | - | - | - | - | - | - | (11 132) | 18.8% | (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 | (29 912) | 26 593 | (88.9%) | (14 618) | 48.9% | 11 974 | (40.0%) | (16 577) | 41.9% | (11.8%) |
| Cash/cash equivalents at the year begin: | 60 508 | - | - | 26 593 | 43.9% | - | - | 5 423 | 6.6% | 390.3% |
| Cash/cash equivalents at the year end: | 30 596 | 26 593 | 86.9% | 11 974 | 39.1% | 11 974 | 39.1% | (11 154) | (19.1%) | (207.4%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|--------------|---------------|--------------|---------------|--------------|---------------|----------------|-----------------|--------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 2 367 | 3.3% | 2 755 | 3.8% | 1 898 | 2.6% | 65 230 | 90.3% | 72 250 | 6 585.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 50 | 11.2% | 33 | 7.3% | 31 | 7.0% | 334 | 74.6% | 448 | 40.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | 23 | 147.1% | (7) | (47.1%) | - | - | 15 | 1.4% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 238 | 2.5% | 1 107 | 2.3% | 1 179 | 2.4% | 45 406 | 92.8% | 48 930 | 4 459.6% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | (120 545) | 100.0% | (120 545) | (10 986.9%) | - | - | - | - |
| Total By Income Source | 3 654 | 333.1% | 3 916 | 356.9% | 3 101 | 282.7% | (9 575) | (872.7%) | 1 097 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 400 | 4.5% | 2 725 | 5.1% | 1 875 | 3.5% | 46 718 | 87.0% | 53 718 | 4 896.0% | - | - | - | - |
| Commercial | 1 054 | 1.7% | 1 000 | 1.6% | 1 034 | 1.7% | 59 346 | 95.1% | 62 434 | 5 690.4% | - | - | - | - |
| Households | 8 | 1.5% | 7 | 1.4% | 8 | 1.5% | 504 | 95.6% | 527 | 48.0% | - | - | - | - |
| Other | 192 | (.2%) | 183 | (.2%) | 185 | (.2%) | (116 142) | 100.5% | (115 582) | (10 534.5%) | - | - | - | - |
| Total By Customer Group | 3 654 | 333.1% | 3 916 | 356.9% | 3 101 | 282.7% | (9 575) | (872.7%) | 1 097 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|------------|--------------|-------------|--------------|----------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (111) | (249.8%) | 155 | 349.8% | - | - | - | - | 44 | 4% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 126 | 1.1% | 697 | 6.2% | - | - | 10 479 | 92.7% | 11 303 | 99.6% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 15 | .1% | 853 | 7.5% | - | - | 10 479 | 92.4% | 11 347 | 100.0% |

Contact Details

| | | |
|-------------------------|----------------------------|--------------|
| Municipal Manager | Mr Ronald Maisane Moganedi | 013 265 8625 |
| Chief Financial Officer | Mr Collen Mathabathe | 013 265 8625 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 063 113 | 362 615 | 34.1% | 291 422 | 27.4% | 654 037 | 61.5% | 272 661 | 65.8% | 6.9% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 2 000 | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 28 947 | 6 148 | 21.2% | 7 216 | 24.9% | 13 364 | 46.2% | 6 590 | 72.5% | 9.5% |
| Sale of Goods and Rendering of Services | 108 752 | 5 614 | 5.2% | 4 890 | 4.5% | 10 504 | 9.7% | 5 674 | 12.0% | (13.8%) |
| Agency services | 7 815 | 2 246 | 28.7% | 2 300 | 29.4% | 4 546 | 58.2% | 1 424 | 49.3% | 61.5% |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 6 482 | 1 745 | 26.9% | 1 805 | 27.8% | 3 550 | 54.8% | 1 584 | 48.9% | 14.0% |
| Interest earned from Current and Non Current Assets | 11 764 | 5 542 | 47.1% | 2 377 | 20.2% | 7 919 | 67.3% | 6 128 | 118.8% | (61.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 322 | 111 | 34.6% | 107 | 33.1% | 218 | 67.7% | 126 | 57.1% | (15.3%) |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 128 | 822 | 38.6% | 8 | 4% | 830 | 39.0% | 7 | 3.9% | 8.6% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 225 824 | 71 470 | 31.6% | 54 116 | 24.0% | 125 586 | 55.6% | 45 714 | 64.9% | 18.4% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 3 613 | 24 | 7% | 9 | 2% | 33 | 9% | (29) | .6% | (131.4%) |
| Licences or permits | 7 129 | 1 857 | 26.1% | 1 920 | 26.9% | 3 777 | 53.0% | 1 077 | 39.8% | 78.2% |
| Transfer and subsidies - Operational | 635 886 | 259 610 | 40.8% | 208 578 | 32.8% | 468 188 | 73.6% | 198 037 | 74.7% | 5.3% |
| Interest | 22 449 | 7 427 | 33.1% | 8 096 | 36.1% | 15 522 | 69.1% | 6 327 | 99.4% | 27.9% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 011 317 | 196 721 | 19.5% | 223 584 | 22.1% | 420 305 | 41.6% | 232 999 | 46.0% | (4.0%) |
| Employee related costs | 271 246 | 67 283 | 24.8% | 73 558 | 27.1% | 140 842 | 51.9% | 60 829 | 48.4% | 20.9% |
| Remuneration of councillors | 44 940 | 10 633 | 23.7% | 12 241 | 27.2% | 22 874 | 50.9% | 11 596 | 54.8% | 5.6% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 6 600 | 424 | 6.4% | 233 | 3.5% | 657 | 10.0% | 555 | 15.8% | (58.0%) |
| Debt impairment | 40 000 | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 83 541 | - | - | - | - | - | - | 40 098 | 41.5% | (100.0%) |
| Interest | 6 500 | 1 | - | 24 | 4% | 25 | 4% | - | - | (100.0%) |
| Contracted services | 408 790 | 77 964 | 19.1% | 91 747 | 22.4% | 169 712 | 41.5% | 76 853 | 48.8% | 19.4% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 2 074 | 556 | 26.8% | 393 | 19.0% | 949 | 45.8% | 983 | - | (60.0%) |
| Operational costs | 147 627 | 39 859 | 27.0% | 45 388 | 30.7% | 85 247 | 57.7% | 42 085 | 52.1% | 7.8% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 51 795 | 165 894 | | 67 838 | | 233 732 | | 39 663 | | |
| Transfers and subsidies - capital (monetary allocations) | 185 961 | 23 717 | 12.8% | 90 894 | 48.9% | 114 611 | 61.6% | 90 260 | 87.6% | .7% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 237 756 | 189 612 | | 158 731 | | 348 343 | | 129 923 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 237 756 | 189 612 | | 158 731 | | 348 343 | | 129 923 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 237 756 | 189 612 | | 158 731 | | 348 343 | | 129 923 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 237 756 | 189 612 | | 158 731 | | 348 343 | | 129 923 | | |

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 | 352 749 | 68 468 | 19.4% | 130 663 | 37.0% | 199 131 | 56.5% | 145 038 | 81.4% | (9.9%) |
| National Government | 161 705 | 18 943 | 11.7% | 60 378 | 37.3% | 79 321 | 49.1% | 74 114 | 88.2% | (18.5%) |
| Provincial Government | - | 2 255 | - | 4 729 | - | 6 984 | - | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 161 705 | 21 197 | 13.1% | 65 107 | 40.3% | 86 304 | 53.4% | 74 114 | 88.2% | (12.2%) |
| Borrowing | 34 783 | 32 626 | 93.8% | 10 380 | 29.8% | 43 006 | 123.6% | 43 478 | 50.5% | (76.1%) |
| Internally generated funds | 156 261 | 14 645 | 9.4% | 55 176 | 35.3% | 69 821 | 44.7% | 27 446 | 103.0% | 101.0% |
| Capital Expenditure Functional | 352 749 | 70 207 | 19.9% | 132 841 | 37.7% | 203 049 | 57.6% | 145 038 | 81.4% | (8.4%) |
| Municipal governance and administration | 54 204 | 2 265 | 4.2% | 5 031 | 9.3% | 7 296 | 13.5% | 28 414 | 412.8% | (82.3%) |
| Executive and Council | 14 522 | 2 265 | 15.6% | 4 247 | 29.2% | 6 512 | 44.8% | 4 084 | 117.4% | 4.0% |
| Finance and administration | 39 683 | - | - | 784 | 2.0% | 784 | 2.0% | 24 330 | 513.4% | (96.8%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 5 739 | 1 008 | 17.6% | 2 509 | 43.7% | 3 517 | 61.3% | 3 271 | 65.8% | (23.3%) |
| Community and Social Services | 4 435 | 1 008 | 22.7% | 2 509 | 56.6% | 3 517 | 79.3% | 3 271 | 89.8% | (23.3%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 1 304 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 284 544 | 65 268 | 22.9% | 102 100 | 35.9% | 167 367 | 58.8% | 112 699 | 63.8% | (9.4%) |
| Planning and Development | 4 348 | - | - | - | - | - | - | - | - | - |
| Road Transport | 280 196 | 65 268 | 23.3% | 102 100 | 36.4% | 167 367 | 59.7% | 112 699 | 62.6% | (9.4%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 8 261 | 1 667 | 20.2% | 23 201 | 280.9% | 24 868 | 301.0% | 654 | 4.7% | 3 448.3% |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 8 261 | 1 667 | 20.2% | 23 201 | 280.9% | 24 868 | 301.0% | 654 | 4.7% | 3 448.3% |
| 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 | 1 230 629 | 349 792 | 28.4% | 371 785 | 30.2% | 721 577 | 58.6% | 283 311 | 58.5% | 31.2% |
| Property rates | 232 327 | 32 391 | 13.9% | 40 108 | 17.3% | 72 499 | 31.2% | 34 445 | 66.2% | 16.4% |
| Service charges | 33 666 | 4 675 | 13.9% | 5 533 | 16.4% | 10 209 | 30.3% | 2 202 | 26.0% | 151.3% |
| Other revenue | 133 655 | 16 681 | 12.5% | 47 621 | 35.6% | 64 302 | 48.1% | 9 015 | 9.2% | 428.2% |
| Transfers and Subsidies - Operational | 635 886 | 260 095 | 40.9% | 206 551 | 32.5% | 466 646 | 73.4% | 196 859 | 74.9% | 4.9% |
| Transfers and Subsidies - Capital | 185 961 | 31 804 | 17.1% | 71 000 | 38.2% | 102 804 | 55.3% | 39 487 | 65.7% | 79.8% |
| Interest | 9 134 | 4 146 | 45.4% | 972 | 10.6% | 5 118 | 56.0% | 1 304 | 64.6% | (25.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (863 254) | (205 187) | 23.8% | (153 768) | 17.8% | (358 955) | 41.6% | (123 791) | 35.0% | 24.2% |
| Suppliers and employees | (879 203) | (205 187) | 23.3% | (153 768) | 17.5% | (358 955) | 40.8% | (123 791) | 35.2% | 24.2% |
| Finance charges | 15 949 | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 367 376 | 144 606 | 39.4% | 218 017 | 59.3% | 362 623 | 98.7% | 159 520 | 102.2% | 36.7% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | (1 335) | - | (1 349) | - | (2 684) | - | 99 173 | - | (101.4%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (1 335) | - | (1 349) | - | (2 684) | - | 99 173 | - | (101.4%) |
| Payments | (352 749) | (83 333) | 23.6% | (138 937) | 39.4% | (222 269) | 63.0% | (161 205) | 89.4% | (13.8%) |
| Capital assets | (352 749) | (83 333) | 23.6% | (138 937) | 39.4% | (222 269) | 63.0% | (161 205) | 89.4% | (13.8%) |
| Net Cash from(used) Investing Activities | (352 749) | (84 667) | 24.0% | (140 286) | 39.8% | (224 953) | 63.8% | (62 032) | 106.3% | 126.2% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | (11 275) | - | (11 275) | - | (22 550) | - | - | - | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | (11 275) | - | (11 275) | - | (22 550) | - | - | - | (100.0%) |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | (11 275) | - | (11 275) | - | (22 550) | - | - | - | (100.0%) |
| Net Increase/(Decrease) in cash held | 14 627 | 48 664 | 332.7% | 66 456 | 454.3% | 115 120 | 787.0% | 97 488 | 40.1% | (31.8%) |
| Cash/cash equivalents at the year begin: | 218 063 | 100 033 | 67.9% | 147 963 | 67.9% | 100 033 | 45.9% | 188 000 | 1436.7% | (21.3%) |
| Cash/cash equivalents at the year end: | 232 690 | 147 963 | 63.6% | 214 419 | 92.1% | 214 419 | 92.1% | 285 488 | 155.8% | (24.9%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|-------|--------------|-------|--------------|-------|---------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 16 974 | 4.0% | 10 655 | 2.5% | 9 726 | 2.3% | 382 930 | 91.1% | 420 285 | 78.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 498 | 3.0% | 1 955 | 2.4% | 1 744 | 2.1% | 76 874 | 92.5% | 83 071 | 15.4% | 1 | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 363 | 11.0% | 3 272 | 10.7% | 3 343 | 10.9% | 20 642 | 67.4% | 30 620 | 5.7% | 5 | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 42 | .9% | 47 | 1.0% | 38 | .8% | 4 741 | 97.4% | 4 867 | .9% | 1 | - | - | - |
| Total By Income Source | 22 876 | 4.2% | 15 928 | 3.0% | 14 851 | 2.8% | 485 188 | 90.0% | 538 843 | 100.0% | 8 | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 440 | .6% | 417 | .5% | 500 | .6% | 78 301 | 98.3% | 79 657 | 14.8% | 0 | - | - | - |
| Commercial | 15 400 | 6.5% | 10 100 | 4.2% | 9 287 | 3.9% | 203 927 | 85.4% | 238 714 | 44.3% | 0 | - | - | - |
| Households | 7 037 | 3.2% | 5 411 | 2.5% | 5 064 | 2.3% | 202 960 | 92.1% | 220 473 | 40.9% | 7 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 22 876 | 4.2% | 15 928 | 3.0% | 14 851 | 2.8% | 485 188 | 90.0% | 538 843 | 100.0% | 8 | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|-------------|--------|--------------|---|--------------|---|--------------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 426 | 103.1% | - | - | - | - | (13) | (3.1%) | 413 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 426 | 103.1% | - | - | - | - | (13) | (3.1%) | 413 | 100.0% |

Contact Details

| | | |
|-------------------------|-------------------|--------------|
| Municipal Manager | Mr Makgata Joel | 013 231 121 |
| Chief Financial Officer | Mr Lesley Makgopa | 013 231 1000 |

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 1 371 666 | 539 564 | 39.3% | 444 417 | 32.4% | 983 981 | 71.7% | 178 418 | 52.3% | 149.1% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 97 562 | 23 738 | 24.3% | 27 818 | 28.5% | 51 556 | 52.8% | 22 915 | 20.3% | 21.4% |
| Service charges - Waste Water Management | 16 278 | 3 957 | 24.3% | 3 864 | 23.7% | 7 821 | 48.0% | 3 698 | 47.8% | 4.5% |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 2 290 | 353 | 15.4% | 738 | 32.2% | 1 090 | 47.6% | 274 | 20.0% | 169.6% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 19 016 | 9 079 | 47.7% | 9 196 | 48.4% | 18 275 | 96.1% | 8 379 | 102.9% | 9.7% |
| Interest earned from Current and Non Current Assets | 51 034 | 18 378 | 36.0% | 12 546 | 24.6% | 30 924 | 60.6% | 20 306 | 168.1% | (38.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 77 | 164 | 214.4% | 1 | .7% | 165 | 215.1% | 0 | .7% | 109.9% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | 4 | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 774 | - | - | 851 | 109.9% | 851 | 109.9% | - | - | (100.0%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 1 183 957 | 480 234 | 40.6% | 388 169 | 32.8% | 868 403 | 73.3% | 122 845 | 51.6% | 216.0% |
| Interest | - | 460 | - | 457 | - | 917 | - | - | - | (100.0%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | 779 | - | 776 | - | 1 556 | - | - | - | (100.0%) |
| Gains on disposal of Assets | 675 | - | - | - | - | - | - | - | - | - |
| Other Gains | - | 2 423 | - | - | - | 2 423 | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 249 309 | 334 850 | 26.8% | 348 019 | 27.9% | 682 870 | 54.7% | 321 849 | 46.4% | 8.1% |
| Employee related costs | 476 765 | 105 260 | 22.1% | 105 247 | 22.1% | 210 507 | 44.2% | 109 482 | 43.8% | (3.9%) |
| Remuneration of councillors | 18 320 | 4 281 | 23.4% | 4 270 | 23.3% | 8 551 | 46.7% | 3 538 | 50.9% | 20.7% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 167 383 | 87 573 | 52.3% | 95 965 | 57.3% | 183 538 | 109.7% | 104 024 | 90.1% | (7.7%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 94 921 | - | - | - | - | - | - | - | - | - |
| Interest | 110 | - | - | - | - | - | - | - | - | - |
| Contracted services | 287 027 | 82 186 | 28.6% | 83 162 | 29.0% | 165 348 | 57.6% | 42 518 | 37.1% | 95.6% |
| Transfers and subsidies | 20 900 | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 5 500 | - | - | - | - | - | - | - | - | - |
| Operational costs | 178 383 | 55 550 | 31.1% | 59 376 | 33.3% | 114 926 | 64.4% | 62 288 | 50.1% | (4.7%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 122 357 | 204 713 | | 96 398 | | 301 111 | | (143 431) | | |
| Transfers and subsidies - capital (monetary allocations) | 567 661 | 72 370 | 12.7% | 127 334 | 22.4% | 199 704 | 35.2% | 110 633 | 25.8% | 15.1% |
| Transfers and subsidies - capital (in-kind) | - | 759 | - | 121 | - | 880 | - | 266 | - | (54.3%) |
| Surplus/(Deficit) after capital transfers and contributions | 690 019 | 277 842 | | 223 853 | | 501 695 | | (32 533) | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 690 019 | 277 842 | | 223 853 | | 501 695 | | (32 533) | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 690 019 | 277 842 | | 223 853 | | 501 695 | | (32 533) | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 690 019 | 277 842 | | 223 853 | | 501 695 | | (32 533) | | |

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 | 688 963 | 89 592 | 13.0% | 132 290 | 19.2% | 221 882 | 32.2% | 118 772 | 25.7% | 11.4% |
| National Government | 568 161 | 72 492 | 12.8% | 121 663 | 21.4% | 194 155 | 34.2% | 112 072 | 26.3% | 8.6% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 568 161 | 72 492 | 12.8% | 121 663 | 21.4% | 194 155 | 34.2% | 112 072 | 26.3% | 8.6% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 120 802 | 17 100 | 14.2% | 10 627 | 8.8% | 27 727 | 23.0% | 6 701 | 17.7% | 58.6% |
| Capital Expenditure Functional | 688 963 | 89 592 | 13.0% | 132 290 | 19.2% | 221 882 | 32.2% | 118 772 | 25.7% | 11.4% |
| Municipal governance and administration | 15 012 | 527 | 3.5% | 476 | 3.2% | 1 002 | 6.7% | 505 | 3.4% | (5.8%) |
| Executive and Council | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 15 012 | 527 | 3.5% | 476 | 3.2% | 1 002 | 6.7% | 505 | 3.4% | (5.8%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 673 952 | 89 065 | 13.2% | 131 814 | 19.6% | 220 879 | 32.8% | 118 268 | 26.9% | 11.5% |
| Energy sources | - | - | - | - | - | - | - | - | - | - |
| Water Management | 673 952 | 89 065 | 13.2% | 131 814 | 19.6% | 220 879 | 32.8% | 118 268 | 26.9% | 11.5% |
| 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 | 1 873 686 | 751 607 | 40.1% | 648 611 | 34.6% | 1 400 218 | 74.7% | 211 100 | 49.6% | 207.3% |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | 69 033 | 17 102 | 24.8% | 13 793 | 20.0% | 30 895 | 44.8% | 12 063 | 36.6% | 14.3% |
| Other revenue | 3 802 | 109 454 | 2 879.2% | 77 475 | 2 038.0% | 186 930 | 4 917.2% | 57 338 | 3 905.7% | 35.1% |
| Transfers and Subsidies - Operational | 1 182 157 | 477 395 | 40.4% | 384 010 | 32.5% | 861 405 | 72.9% | 120 298 | 51.3% | 219.2% |
| Transfers and Subsidies - Capital | 567 661 | 130 854 | 23.1% | 161 500 | 28.5% | 292 354 | 51.5% | 1 722 | 26.3% | 9 278.6% |
| Interest | 51 034 | 16 802 | 32.9% | 11 833 | 23.2% | 28 635 | 56.1% | 19 678 | 189.5% | (39.9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 039 482) | (682 458) | 65.7% | (685 749) | 66.0% | (1 368 206) | 131.6% | (603 050) | 100.9% | 13.7% |
| Suppliers and employees | (1 039 482) | (682 458) | 65.7% | (685 749) | 66.0% | (1 368 206) | 131.6% | (603 050) | 100.9% | 13.7% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Operating Activities | 834 204 | 69 149 | 8.3% | (37 137) | (4.5%) | 32 012 | 3.8% | (391 950) | (22.2%) | (90.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 675 | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 675 | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (688 963) | (89 592) | 13.0% | (132 290) | 19.2% | (221 882) | 32.2% | (118 772) | 25.7% | 11.4% |
| Capital assets | (688 963) | (89 592) | 13.0% | (132 290) | 19.2% | (221 882) | 32.2% | (118 772) | 25.7% | 11.4% |
| Net Cash from(used) Investing Activities | (688 288) | (89 592) | 13.0% | (132 290) | 19.2% | (221 882) | 32.2% | (118 772) | 25.7% | 11.4% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 145 916 | (20 443) | (14.0%) | (169 427) | (116.1%) | (189 870) | (130.1%) | (510 723) | (224.9%) | (66.8%) |
| Cash/cash equivalents at the year begin: | 411 570 | 552 003 | 134.1% | 532 249 | 129.3% | 552 003 | 134.1% | 927 742 | - | (42.6%) |
| Cash/cash equivalents at the year end: | 557 485 | 532 249 | 95.5% | 362 822 | 65.1% | 362 822 | 65.1% | 417 019 | 100.2% | (13.0%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1 733 | 25.1% | 924 | 13.4% | 2 663 | 38.6% | 1 575 | 22.8% | 6 896 | 1.2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 5 903 | 8.2% | 3 388 | 4.7% | 2 079 | 2.9% | 60 765 | 84.2% | 72 136 | 13.0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 19 406 | 4.1% | 12 344 | 2.6% | 9 782 | 2.1% | 432 528 | 91.2% | 474 060 | 85.7% | - | - | - | - |
| Total By Income Source | 27 043 | 4.9% | 16 656 | 3.0% | 14 524 | 2.6% | 494 869 | 89.5% | 553 091 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1 733 | 25.1% | 924 | 13.4% | 2 663 | 38.6% | 1 575 | 22.8% | 6 896 | 1.2% | - | - | - | - |
| Commercial | 5 903 | 8.2% | 3 388 | 4.7% | 2 079 | 2.9% | 60 765 | 84.2% | 72 136 | 13.0% | - | - | - | - |
| Households | 19 406 | 4.1% | 12 344 | 2.6% | 9 782 | 2.1% | 432 528 | 91.2% | 474 060 | 85.7% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 27 043 | 4.9% | 16 656 | 3.0% | 14 524 | 2.6% | 494 869 | 89.5% | 553 091 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|----------------------------------|---------------|--------------|--------------|-------------|---------------|--------------|--------------|----------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 21 194 | 44.8% | 1 798 | 3.8% | 24 265 | 51.3% | - | - | 47 258 | 98.1% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 642 | 70.7% | 141 | 15.6% | 124 | 13.7% | - | - | 908 | 1.9% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| Total | 21 837 | 45.3% | 1 939 | 4.0% | 24 390 | 50.6% | - | - | 48 165 | 100.0% |

Contact Details

| | | |
|-------------------------|--------------------------------------|--------------|
| Municipal Manager | Ms Maureen Ntshudisane | 013 262 7312 |
| Chief Financial Officer | Mr Hendrick Legamane Nkadiemeng(Cfo) | 013 262 7312 |

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR LIMPOPO
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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 | 27 914 239 | 8 764 013 | 31.4% | 7 445 256 | 26.7% | 16 209 269 | 58.1% | 6 486 833 | 53.6% | 14.8% |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | 5 385 640 | 1 167 920 | 21.7% | 1 156 416 | 21.5% | 2 324 335 | 43.2% | 991 988 | 40.2% | 16.6% |
| Service charges - Water | 1 898 287 | 337 892 | 17.8% | 335 682 | 17.7% | 673 574 | 35.5% | 205 547 | 16.1% | 63.3% |
| Service charges - Waste Water Management | 338 492 | 100 244 | 29.6% | 98 624 | 29.1% | 198 868 | 58.8% | 85 265 | 43.9% | 15.7% |
| Service charges - Waste Management | 513 953 | 121 278 | 23.6% | 123 176 | 24.0% | 244 454 | 47.6% | 128 237 | 55.3% | (3.9%) |
| Sale of Goods and Rendering of Services | 430 740 | 24 405 | 5.7% | 43 335 | 10.1% | 67 740 | 15.7% | 24 586 | 11.6% | 76.3% |
| Agency services | 188 996 | 21 073 | 11.1% | 19 065 | 10.1% | 40 137 | 21.2% | 19 364 | 24.5% | (1.5%) |
| Interest | 41 299 | 14 456 | 35.0% | 8 185 | 19.8% | 22 641 | 54.8% | 7 379 | 81.0% | 10.9% |
| Interest earned from Receivables | 677 051 | 192 173 | 28.4% | 192 627 | 28.5% | 384 800 | 56.8% | 201 244 | 63.5% | (4.3%) |
| Interest earned from Current and Non Current Assets | 501 083 | 228 011 | 45.5% | 77 816 | 15.5% | 305 826 | 61.0% | 130 554 | 100.3% | (40.4%) |
| Dividends | - | 120 | - | - | - | - | - | - | - | - |
| Rent on Land | 985 | 305 | 31.0% | 295 | 29.9% | 600 | 60.9% | 124 | 78.2% | 138.2% |
| Rental from Fixed Assets | 30 519 | 8 419 | 27.6% | 14 047 | 46.0% | 22 466 | 73.6% | 1 606 | 46.1% | 174.9% |
| Licence and permits | 87 637 | 22 896 | 26.1% | 17 795 | 20.3% | 40 691 | 46.4% | 11 772 | 50.0% | 51.2% |
| Operational Revenue | 260 589 | 18 881 | 7.2% | 29 266 | 11.2% | 48 147 | 18.5% | 29 241 | 13.3% | .1% |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | 2 744 219 | 721 083 | 26.3% | 664 309 | 24.2% | 1 385 392 | 50.5% | 603 607 | 49.7% | 10.1% |
| Surcharges and Taxes | 315 | 54 | 17.2% | 25 | 8.1% | 80 | 25.3% | 177 | 71.9% | (85.6%) |
| Fines, penalties and forfeits | 247 420 | 35 204 | 14.2% | 18 963 | 7.7% | 54 167 | 21.9% | 13 603 | 14.7% | 39.4% |
| Licences or permits | 40 489 | 4 708 | 11.6% | 7 119 | 17.6% | 11 827 | 29.2% | 1 846 | 18.8% | 285.7% |
| Transfer and subsidies - Operational | 14 233 019 | 5 637 494 | 39.6% | 4 525 278 | 31.8% | 10 162 772 | 71.4% | 3 951 075 | 67.6% | 14.5% |
| Interest | 287 457 | 102 477 | 35.6% | 109 493 | 38.1% | 211 970 | 73.7% | 80 179 | 70.0% | 36.6% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | 1 681 | - | 1 602 | - | 3 284 | - | - | - | (100.0%) |
| Gains on disposal of Assets | 6 048 | 107 | 1.8% | 17 | .3% | 124 | 2.1% | (529) | (7.4%) | (103.3%) |
| Other Gains | - | 3 134 | - | (574) | - | 2 560 | - | (28) | - | 1 955.7% |
| Discontinued Operations | - | - | - | 2 694 | - | 2 694 | - | - | - | (100.0%) |
| Operating Expenditure | 27 022 350 | 5 856 177 | 21.7% | 6 427 966 | 23.8% | 12 284 143 | 45.5% | 5 699 426 | 46.6% | 12.8% |
| Employee related costs | 8 392 637 | 1 817 970 | 21.7% | 1 930 533 | 23.0% | 3 748 503 | 44.7% | 1 785 930 | 44.4% | 8.1% |
| Remuneration of councillors | 635 330 | 135 372 | 21.3% | 184 717 | 29.1% | 320 090 | 50.4% | 114 044 | 43.7% | 62.0% |
| Bulk purchases - electricity | 3 848 342 | 1 063 370 | 27.6% | 758 896 | 19.7% | 1 822 266 | 47.4% | 853 924 | 48.7% | (11.1%) |
| Inventory consumed | 1 786 977 | 382 436 | 21.4% | 424 372 | 23.7% | 806 808 | 45.1% | 454 815 | 45.9% | (6.7%) |
| Debt impairment | 1 453 984 | 26 859 | 1.8% | 62 905 | 4.3% | 89 765 | 6.2% | 31 602 | 3.4% | 99.1% |
| Depreciation and amortisation | 2 491 607 | 587 018 | 23.6% | 748 683 | 30.0% | 1 335 701 | 53.6% | 649 214 | 74.3% | 15.3% |
| Interest | 221 705 | 13 273 | 6.0% | 10 616 | 4.8% | 23 888 | 10.8% | 12 969 | 20.7% | (18.1%) |
| Contracted services | 4 576 699 | 1 107 425 | 24.2% | 1 412 820 | 30.9% | 2 520 245 | 55.1% | 1 039 016 | 50.9% | 36.0% |
| Transfers and subsidies | 124 838 | 19 912 | 16.0% | 28 625 | 22.9% | 48 537 | 38.9% | 24 817 | 45.6% | 15.3% |
| Irrecoverable debts written off | 402 553 | 32 104 | 8.0% | 151 421 | 37.6% | 183 525 | 45.6% | 61 030 | 59.2% | 148.1% |
| Operational costs | 3 018 162 | 670 013 | 22.2% | 714 251 | 23.7% | 1 384 265 | 45.9% | 678 891 | 48.4% | 5.2% |
| Losses on disposal of Assets | 16 174 | 6 | - | 12 | .1% | 18 | .1% | (7 004) | (38.5%) | (100.2%) |
| Other Losses | 53 342 | 418 | .8% | 115 | .2% | 533 | 1.0% | 179 | .9% | (35.8%) |
| Surplus/(Deficit) | 891 889 | 2 907 836 | | 1 017 290 | | 3 925 126 | | 787 408 | | |
| Transfers and subsidies - capital (monetary allocations) | 5 096 459 | 897 830 | 17.6% | 1 366 808 | 26.8% | 2 264 638 | 44.4% | 1 690 383 | 51.7% | (19.1%) |
| Transfers and subsidies - capital (in-kind) | - | 3 048 | - | 557 | - | 3 605 | - | 1 723 | 763.7% | (67.7%) |
| Surplus/(Deficit) after capital transfers and contributions | 5 988 347 | 3 808 714 | | 2 384 654 | | 6 193 369 | | 2 479 514 | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | 5 988 347 | 3 808 714 | | 2 384 654 | | 6 193 369 | | 2 479 514 | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 5 988 347 | 3 808 714 | | 2 384 654 | | 6 193 369 | | 2 479 514 | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 5 988 347 | 3 808 714 | | 2 384 654 | | 6 193 369 | | 2 479 514 | | |

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 | | 6 832 646 | 1 146 127 | 16.8% | 1 874 366 | 27.4% | 3 020 494 | 44.2% | 1 880 893 | 45.1% | (.3%) | |
| National Government | | 4 715 186 | 841 798 | 17.9% | 1 314 317 | 27.9% | 2 156 115 | 45.7% | 1 444 625 | 51.5% | (9.0%) | |
| Provincial Government | | - | 2 255 | - | 4 729 | - | 6 984 | - | - | - | (100.0%) | |
| District Municipality | | - | - | - | 106 057 | - | 106 057 | - | - | - | (100.0%) | |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agen | | 360 | - | - | 107 | 29.6% | 107 | 29.6% | - | - | (100.0%) | |
| Transfers recognised - capital | | 4 715 547 | 844 052 | 17.9% | 1 425 210 | 30.2% | 2 269 262 | 48.1% | 1 444 625 | 51.5% | (1.3%) | |
| Borrowing | | 34 783 | 32 626 | 93.8% | 10 380 | 29.8% | 43 006 | 123.6% | 45 838 | 52.1% | (77.4%) | |
| Internally generated funds | | 2 082 317 | 269 449 | 12.9% | 438 776 | 21.1% | 708 226 | 34.0% | 390 431 | 32.3% | 12.4% | |
| Capital Expenditure Functional | | 6 833 346 | 1 150 976 | 16.8% | 1 877 322 | 27.5% | 3 028 298 | 44.3% | 1 889 544 | 45.3% | (.6%) | |
| Municipal governance and administration | | 425 669 | 29 882 | 7.0% | 89 719 | 21.1% | 119 602 | 28.1% | 63 747 | 30.8% | 40.7% | |
| Executive and Council | | 24 313 | 4 085 | 16.8% | 4 645 | 19.1% | 8 729 | 35.9% | 6 661 | 60.7% | (30.3%) | |
| Finance and administration | | 399 991 | 25 798 | 6.4% | 85 075 | 21.3% | 110 872 | 27.7% | 57 086 | 29.7% | 49.0% | |
| Internal audit | | 1 365 | - | - | - | - | - | - | - | - | - | |
| Community and Public Safety | | 314 540 | 33 659 | 10.7% | 37 210 | 11.8% | 70 869 | 22.5% | 54 160 | 32.5% | (31.3%) | |
| Community and Social Services | | 100 990 | 6 077 | 6.0% | 12 314 | 12.2% | 18 391 | 18.2% | 11 719 | 29.0% | 5.1% | |
| Sport And Recreation | | 188 577 | 26 745 | 14.2% | 24 568 | 13.0% | 51 313 | 27.2% | 31 738 | 33.5% | (22.6%) | |
| Public Safety | | 8 792 | - | - | 64 | .7% | 64 | .7% | 1 536 | 47.4% | (95.9%) | |
| Housing | | 15 380 | 837 | 5.4% | 264 | 1.7% | 1 101 | 7.2% | 9 168 | 34.1% | (97.1%) | |
| Health | | 800 | - | - | - | - | - | - | - | - | - | |
| Economic and Environmental Services | | 2 352 641 | 543 675 | 23.1% | 664 258 | 28.2% | 1 207 934 | 51.3% | 836 895 | 45.9% | (20.6%) | |
| Planning and Development | | 212 333 | 21 197 | 10.0% | 38 514 | 18.1% | 59 712 | 28.1% | 193 687 | 44.8% | (80.1%) | |
| Road Transport | | 2 129 304 | 522 478 | 24.5% | 625 744 | 29.4% | 1 148 222 | 53.9% | 643 208 | 46.2% | (2.7%) | |
| Environmental Protection | | 11 005 | - | - | - | - | - | - | - | - | - | |
| Trading Services | | 3 727 060 | 543 759 | 14.6% | 1 086 135 | 29.1% | 1 629 893 | 43.7% | 934 742 | 47.9% | 16.2% | |
| Energy sources | | 439 234 | 49 602 | 11.3% | 64 672 | 14.7% | 114 273 | 26.0% | 101 658 | 25.7% | (36.4%) | |
| Water Management | | 2 890 774 | 428 842 | 14.8% | 881 725 | 30.5% | 1 310 566 | 45.3% | 700 819 | 55.3% | 25.8% | |
| Waste Water Management | | 258 944 | 59 188 | 22.9% | 86 152 | 33.3% | 145 340 | 56.1% | 88 541 | 52.0% | (2.7%) | |
| Waste Management | | 138 108 | 6 127 | 4.4% | 53 586 | 38.8% | 59 713 | 43.2% | 43 724 | 26.9% | 22.6% | |
| Other | | 13 435 | - | - | - | - | - | - | - | - | - | |

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 | 31 987 590 | 12 101 443 | 37.8% | 10 732 617 | 33.6% | 22 834 060 | 71.4% | 9 663 683 | 72.5% | 11.1% |
| Property rates | 2 298 612 | 529 768 | 23.0% | 598 445 | 26.0% | 1 128 212 | 49.1% | 1 109 531 | 112.2% | (46.1%) |
| Service charges | 6 787 585 | 2 229 355 | 32.8% | 1 868 527 | 27.5% | 4 097 882 | 60.4% | 1 413 914 | 38.6% | 32.2% |
| Other revenue | 2 737 234 | 827 694 | 30.2% | 820 090 | 30.0% | 1 647 784 | 60.2% | 237 645 | 42.6% | 245.1% |
| Transfers and Subsidies - Operational | 14 362 268 | 6 441 541 | 44.9% | 5 427 213 | 37.8% | 11 868 754 | 82.6% | 5 499 285 | 94.0% | (1.3%) |
| Transfers and Subsidies - Capital | 4 993 552 | 1 515 576 | 30.4% | 1 565 034 | 31.3% | 3 080 610 | 61.7% | 1 293 842 | 56.2% | 21.0% |
| Interest | 808 339 | 557 509 | 69.0% | 453 308 | 56.1% | 1 010 817 | 125.0% | 109 465 | 63.7% | 314.1% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (23 723 385) | (5 977 580) | 25.2% | (6 012 546) | 25.3% | (11 990 126) | 50.5% | (5 658 661) | 51.8% | 6.3% |
| Suppliers and employees | (23 546 783) | (5 938 052) | 25.2% | (6 007 507) | 25.5% | (11 945 559) | 50.7% | (5 655 428) | 52.2% | 6.2% |
| Finance charges | (121 342) | (34 475) | 28.4% | - | - | (34 475) | 28.4% | - | - | - |
| Transfers and grants | (55 261) | (6 053) | 9.1% | (5 039) | 9.1% | (10 091) | 18.3% | (3 233) | 7.4% | 55.8% |
| Net Cash from(used) Operating Activities | 8 264 204 | 6 123 863 | 74.1% | 4 720 072 | 57.1% | 10 843 934 | 131.2% | 4 005 022 | 124.2% | 17.9% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 3 178 | (3 052) | (96.0%) | (2 689) | (84.6%) | (5 741) | (180.6%) | 173 398 | 750.0% | (101.6%) |
| Proceeds on disposal of PPE | 4 373 | 5 | .1% | 3 | .1% | 8 | 2% | 578 | 36.2% | (99.5%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | (1 194) | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (3 057) | - | (2 692) | - | (5 749) | - | 172 820 | (2 610.7%) | (101.6%) |
| Payments | (6 791 112) | (1 373 301) | 20.2% | (1 932 530) | 28.5% | (3 305 831) | 48.7% | (1 875 619) | 48.3% | 3.0% |
| Capital assets | (6 791 112) | (1 373 301) | 20.2% | (1 932 530) | 28.5% | (3 305 831) | 48.7% | (1 875 619) | 48.3% | 3.0% |
| Net Cash from(used) Investing Activities | (6 787 933) | (1 376 353) | 20.3% | (1 935 219) | 28.5% | (3 311 572) | 48.8% | (1 702 221) | 48.0% | 13.7% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | (11 326) | - | (11 278) | - | (22 604) | - | - | - | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | (11 275) | - | (11 275) | - | (22 550) | - | - | - | (100.0%) |
| Increase (decrease) in consumer deposits | - | (51) | - | (3) | - | (54) | - | - | - | (100.0%) |
| Payments | (39 407) | (6 791) | 17.2% | (8 537) | 21.7% | (15 327) | 38.9% | (15 697) | 20.7% | (45.6%) |
| Repayment of borrowing | (39 407) | (6 791) | 17.2% | (8 537) | 21.7% | (15 327) | 38.9% | (15 697) | 20.7% | (45.6%) |
| Net Cash from(used) Financing Activities | (39 407) | (18 117) | 46.0% | (19 814) | 50.3% | (37 931) | 96.3% | (15 697) | 174.6% | 26.2% |
| Net Increase/(Decrease) in cash held | 1 436 865 | 4 729 393 | 329.1% | 2 765 039 | 192.4% | 7 494 431 | 521.6% | 2 287 104 | 536.9% | 20.9% |
| Cash/cash equivalents at the year begin: | 4 947 389 | 5 228 396 | 105.7% | 10 377 110 | 209.7% | 5 228 396 | 105.7% | 9 516 771 | 83.4% | 9.0% |
| Cash/cash equivalents at the year end: | 6 384 253 | 9 982 050 | 156.4% | 13 137 336 | 205.8% | 13 137 336 | 205.8% | 12 072 738 | 210.7% | 8.8% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|------------|--------|---|-------|--|---------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 155 647 | 2.3% | 136 453 | 2.0% | 123 339 | 1.8% | 6 273 942 | 93.8% | 6 689 380 | 32.2% | (588) | - | (3 749 264) | (56.0%) |
| Trade and Other Receivables from Exchange Transactions - Electricity | 336 141 | 21.8% | 100 244 | 6.5% | 57 714 | 3.7% | 1 050 623 | 68.0% | 1 544 723 | 7.4% | 1 970 | .1% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 230 100 | 4.7% | 130 474 | 2.7% | 110 313 | 2.3% | 4 410 231 | 90.4% | 4 881 118 | 23.5% | (5 276) | (.1%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 41 649 | 3.7% | 24 278 | 2.2% | 21 142 | 1.9% | 1 027 887 | 92.2% | 1 114 956 | 5.4% | 31 | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 56 708 | 3.8% | 32 923 | 2.2% | 30 569 | 2.0% | 1 387 138 | 92.0% | 1 507 337 | 7.3% | (222) | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 462 | .9% | 175 | .3% | 146 | .3% | 50 296 | 98.5% | 51 078 | .2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 91 931 | 2.3% | 90 283 | 2.2% | 88 586 | 2.2% | 3 777 184 | 93.3% | 4 047 964 | 19.5% | 49 | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 27 191 | 2.9% | 23 040 | 2.4% | 25 945 | 2.7% | 870 562 | 92.0% | 946 738 | 4.6% | (19) | - | (2 563) | (.3%) |
| Total By Income Source | 939 829 | 4.5% | 537 869 | 2.6% | 457 755 | 2.2% | 18 847 863 | 90.7% | 20 783 316 | 100.0% | (4 065) | - | (3 751 827) | (18.1%) |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 90 657 | 4.4% | 61 636 | 3.0% | 67 361 | 3.3% | 1 844 159 | 89.4% | 2 063 814 | 9.9% | (21) | - | (64 112) | (3.1%) |
| Commercial | 367 502 | 9.9% | 147 536 | 4.0% | 103 814 | 2.8% | 3 110 037 | 83.4% | 3 728 889 | 17.9% | 285 | - | (176 215) | (4.7%) |
| Households | 477 895 | 3.2% | 325 347 | 2.2% | 283 300 | 1.9% | 13 806 173 | 92.7% | 14 892 715 | 71.7% | (4 329) | - | (3 508 936) | (23.6%) |
| Other | 3 775 | 3.9% | 3 349 | 3.4% | 3 279 | 3.3% | 87 494 | 89.4% | 97 897 | .5% | - | - | (2 563) | (2.6%) |
| Total By Customer Group | 939 829 | 4.5% | 537 869 | 2.6% | 457 755 | 2.2% | 18 847 863 | 90.7% | 20 783 316 | 100.0% | (4 065) | - | (3 751 827) | (18.1%) |

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 | 36 048 | 2.9% | 9 116 | .7% | 22 814 | 1.8% | 1 176 169 | 94.5% | 1 244 148 | 48.8% |
| Bulk Water | 27 090 | 15.4% | 1 798 | 1.0% | 24 265 | 13.8% | 122 401 | 69.7% | 175 554 | 6.9% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 7 772 | 119.9% | - | - | - | - | (1 289) | (19.9%) | 6 483 | .3% |
| Pensions / Retirement deductions | - | - | - | - | - | - | 1 | 100.0% | 1 | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 100 510 | 9.1% | 66 712 | 6.0% | 52 326 | 4.7% | 888 394 | 80.2% | 1 107 941 | 43.4% |
| Auditor-General | 17 | 94.2% | - | - | - | - | 1 | 5.8% | 18 | - |
| Other | 5 713 | 33.4% | 714 | 4.2% | - | - | 10 671 | 62.4% | 17 098 | .7% |
| Medical Aid deductions | - | - | - | - | - | - | 108 | 100.0% | 108 | - |
| Total | 177 150 | 6.9% | 78 339 | 3.1% | 99 405 | 3.9% | 2 196 457 | 86.1% | 2 551 351 | 100.0% |

| | | |
|--|--|--|
| | | |
|--|--|--|