

MPUMALANGA: ALBERT LUTHULI (MP301)
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	775 431	225 843	29.1%	210 205	27.1%	436 048	56.2%	191 476	28.6%	9.8%
Exchange Revenue										
Service charges - Electricity	36 164	9 029	25.0%	12 407	34.3%	21 436	59.3%	10 545	28.0%	17.7%
Service charges - Water	16 980	2 213	13.0%	4 017	23.7%	6 230	36.7%	3 600	9.2%	11.6%
Service charges - Waste Water Management	12 393	1 715	13.8%	2 819	22.7%	4 534	36.6%	2 525	23.1%	11.7%
Service charges - Waste Management	13 484	1 987	14.7%	3 053	22.6%	5 040	37.4%	2 335	24.8%	30.8%
Sale of Goods and Rendering of Services	2 680	812	30.3%	794	29.6%	1 606	59.9%	1 913	-	(58.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 353	3 402	12.9%	5 173	19.6%	8 575	32.5%	18	-	29 381.3%
Interest earned from Current and Non Current Assets	14 123	3 168	22.4%	838	5.9%	4 006	28.4%	1 332	67.7%	(37.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 193	80	6.7%	118	9.9%	198	16.6%	705	82.3%	(83.3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	31 708	94	.3%	94	.3%	188	.6%	78	30.5%	20.1%
Non-Exchange Revenue										
Property rates	135 346	14 069	10.4%	25 814	19.1%	39 884	29.5%	19 643	21.3%	31.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	788	137	17.4%	38	4.8%	175	22.2%	44	8.1%	(13.9%)
Licences or permits	-	6	-	426	-	433	-	11	-	3 768.7%
Transfer and subsidies - Operational	463 697	185 611	40.0%	149 224	32.2%	334 835	72.2%	138 195	32.7%	8.0%
Interest	20 459	3 520	17.2%	5 390	26.3%	8 910	43.5%	10 531	-	(48.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	63	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	759 902	144 171	19.0%	164 605	21.7%	308 775	40.6%	156 670	29.5%	5.1%
Employee related costs	276 188	57 976	21.0%	41 694	15.1%	99 671	36.1%	57 224	29.6%	(27.1%)
Remuneration of councillors	27 615	7 302	26.4%	5 089	18.4%	12 391	44.9%	9 190	44.8%	(44.6%)
Bulk purchases - electricity	124 068	18 008	14.5%	29 809	24.0%	47 817	38.5%	27 189	34.9%	9.6%
Inventory consumed	28 936	5 687	19.7%	8 979	31.0%	14 666	50.7%	8 313	20.0%	8.0%
Debt impairment	27 681	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 600	12 344	22.2%	12 532	22.5%	24 877	44.7%	-	-	(100.0%)
Interest	1 982	277	14.0%	82	4.1%	359	18.1%	(7)	(.4%)	(1 192.8%)
Contracted services	129 094	23 921	18.5%	45 551	35.3%	69 472	53.8%	34 306	39.1%	32.8%
Transfers and subsidies	-	12	-	851	-	863	-	1 356	-	(37.3%)
Irrecoverable debts written off	16 681	(111)	(.7%)	0	-	(111)	(.7%)	(12)	-	(101.6%)
Operational costs	72 056	18 754	26.0%	20 017	27.8%	38 771	53.8%	19 110	33.1%	4.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 530	81 672		45 601		127 273		34 806		
Transfers and subsidies - capital (monetary allocations)	473 831	49 604	10.5%	83 173	17.6%	132 777	28.0%	(45 313)	(3.8%)	(283.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	489 361	131 277		128 773		260 050		(10 508)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	489 361	131 277		128 773		260 050		(10 508)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	489 361	131 277		128 773		260 050		(10 508)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	489 361	131 277		128 773		260 050		(10 508)		

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	489 915	58 079	11.9%	109 506	22.4%	167 585	34.2%	90 032	586.5%	21.6%
National Government	477 502	57 978	12.1%	104 911	22.0%	162 889	34.1%	87 229	572.8%	20.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	477 502	57 978	12.1%	104 911	22.0%	162 889	34.1%	87 229	572.8%	20.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 413	100	8%	4 595	37.0%	4 696	37.8%	2 803	-	63.9%
Capital Expenditure Functional	489 915	58 079	11.9%	109 506	22.4%	167 585	34.2%	91 016	591.3%	20.3%
Municipal governance and administration	5 200	51	1.0%	1 012	19.5%	1 062	20.4%	1 259	-	(19.6%)
Executive and Council	-	-	-	609	-	609	-	-	-	(100.0%)
Finance and administration	5 200	51	1.0%	403	7.7%	454	8.7%	1 259	-	(68.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 870	-	-	1 013	7.9%	1 013	7.9%	1 661	-	(39.0%)
Community and Social Services	2 870	-	-	-	-	-	-	1 661	-	(100.0%)
Sport And Recreation	10 000	-	-	755	7.5%	755	7.5%	-	-	(100.0%)
Public Safety	-	-	-	258	-	258	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	454 921	56 149	12.3%	102 244	22.5%	158 392	34.8%	85 354	561.8%	19.8%
Planning and Development	430 793	49 112	11.4%	94 927	22.0%	144 039	33.4%	82 810	-	14.6%
Road Transport	24 128	7 037	29.2%	7 316	30.3%	14 353	59.5%	2 544	13.4%	187.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 924	1 879	11.1%	5 238	31.0%	7 117	42.1%	2 742	-	91.1%
Energy sources	13 253	1 879	14.2%	5 238	39.5%	7 117	53.7%	2 742	-	91.1%
Water Management	3 671	-	-	-	-	-	-	-	-	-
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	1 223 556	361 455	29.5%	392 255	32.1%	753 710	61.6%	352 512	33.4%	11.3%
Property rates	87 975	8 919	10.1%	17 898	20.3%	26 816	30.5%	6 342	7.9%	182.2%
Service charges	53 897	12 149	22.5%	17 295	32.1%	29 443	54.6%	14 445	18.8%	19.7%
Other revenue	130 033	17 993	13.8%	5 277	4.1%	23 270	17.9%	30 135	1 191.8%	(82.5%)
Transfers and Subsidies - Operational	463 698	187 462	40.4%	154 940	33.4%	342 402	73.8%	140 930	33.3%	9.9%
Transfers and Subsidies - Capital	473 831	132 321	27.9%	194 142	41.0%	326 463	68.9%	160 653	36.5%	20.8%
Interest	14 123	2 612	18.5%	2 704	19.1%	5 316	37.6%	7	-	37 951.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(659 938)	(69 356)	10.5%	(88 047)	13.3%	(157 403)	23.9%	(178 448)	42.5%	(50.7%)
Suppliers and employees	(657 956)	(69 356)	10.5%	(88 047)	13.4%	(157 403)	23.9%	(178 448)	42.5%	(50.7%)
Finance charges	(1 982)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	563 618	292 099	51.8%	304 209	54.0%	596 307	105.8%	174 064	24.8%	74.8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(130)	-	(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	-	-	-	-	-	-	-	(130)	-	(100.0%)
Payments	(489 915)	(62 825)	12.8%	(114 414)	23.4%	(177 239)	36.2%	(95 249)	23.1%	20.1%
Capital assets	(489 915)	(62 825)	12.8%	(114 414)	23.4%	(177 239)	36.2%	(95 249)	23.1%	20.1%
Net Cash from(used) Investing Activities	(489 915)	(62 825)	12.8%	(114 414)	23.4%	(177 239)	36.2%	(95 379)	23.1%	20.0%
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	73 703	229 274	311.1%	189 794	257.5%	419 068	568.6%	78 685	44.6%	141.2%
Cash/cash equivalents at the year begin:	4 573	20 905	457.1%	250 047	5 467.8%	20 905	457.1%	(57 760)	-	(532.9%)
Cash/cash equivalents at the year end:	78 276	250 047	319.4%	439 841	561.9%	439 841	561.9%	20 925	28.4%	2 002.0%

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	1 578	2.9%	1 257	2.3%	1 229	2.3%	49 848	92.5%	53 912	9.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 908	16.0%	915	5.0%	505	2.8%	13 886	76.2%	18 214	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 126	3.7%	5 046	2.6%	5 173	2.7%	175 592	91.0%	192 938	34.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 034	1.5%	911	1.3%	884	1.3%	67 115	96.0%	69 943	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 107	1.7%	993	1.6%	947	1.5%	60 461	95.2%	63 508	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 574	2.2%	3 493	2.2%	3 489	2.1%	151 730	93.5%	162 285	28.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	10.0%	2	9.3%	1	4.6%	14	76.2%	19	-	-	-	-	-
Total By Income Source	17 329	3.1%	12 616	2.2%	12 228	2.2%	518 645	92.5%	560 819	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 480	9.1%	683	4.2%	453	2.8%	13 698	84.0%	16 315	2.9%	-	-	-	-
Commercial	5 295	6.5%	3 316	4.1%	2 935	3.6%	69 872	85.8%	81 417	14.5%	-	-	-	-
Households	10 555	2.3%	8 618	1.9%	8 840	1.9%	435 075	94.0%	463 087	82.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 329	3.1%	12 616	2.2%	12 228	2.2%	518 645	92.5%	560 819	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	-	-	-	-	-	-	1 047	100.0%	1 047	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	1 047	100.0%	1 047	100.0%

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	1 168 560	323 010	27.6%	282 773	24.2%	605 783	51.8%	262 599	51.9%	7.7%
Exchange Revenue										
Service charges - Electricity	351 451	85 706	24.4%	75 203	21.4%	160 909	45.8%	63 905	43.5%	17.7%
Service charges - Water	86 882	26 026	30.0%	22 222	25.6%	48 248	55.5%	18 064	51.7%	23.0%
Service charges - Waste Water Management	65 102	15 108	23.2%	14 985	23.0%	30 093	46.2%	15 224	49.6%	(1.6%)
Service charges - Waste Management	56 266	13 126	23.3%	12 943	23.0%	26 069	46.3%	13 065	49.7%	(9%)
Sale of Goods and Rendering of Services	10 761	2 739	25.5%	1 453	13.5%	4 193	39.0%	1 393	64.9%	4.3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 561	8 063	22.1%	7 674	21.0%	15 737	43.0%	8 833	61.0%	(13.1%)
Interest earned from Current and Non Current Assets	5 245	1 524	29.0%	1 452	27.7%	2 975	56.7%	1 457	215.2%	(4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	0	22.6%	0	22.6%	1	45.3%	0	47.5%	-
Rental from Fixed Assets	3 311	1 273	38.4%	461	13.9%	1 734	52.4%	560	49.2%	(17.6%)
Licence and permits	94	5	5.8%	14	15.2%	20	21.1%	32	1.2%	(56.0%)
Operational Revenue	37 139	206	.6%	877	2.4%	1 083	2.9%	319	9.4%	174.9%
Non-Exchange Revenue										
Property rates	216 442	53 347	24.6%	53 332	24.6%	106 679	49.3%	51 057	42.2%	4.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 724	42	.7%	(108)	(1.9%)	(66)	(1.1%)	46	1.6%	(332.7%)
Licences or permits	-	25	-	13	-	39	-	-	-	(100.0%)
Transfer and subsidies - Operational	281 627	113 077	40.2%	89 910	31.9%	202 987	72.1%	85 644	73.4%	5.0%
Interest	11 952	2 339	19.6%	1 947	16.3%	4 286	35.9%	2 903	64.7%	(32.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	339	-	338	-	677	-	-	-	(100.0%)
Gains on disposal of Assets	-	64	-	55	-	118	-	95	-	(42.3%)
Other Gains	-	-	-	-	-	-	-	2	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 293 702	217 355	16.8%	332 911	25.7%	550 266	42.5%	240 652	34.6%	38.3%
Employee related costs	316 462	78 790	24.9%	76 738	24.2%	155 528	49.1%	71 011	47.4%	8.1%
Remuneration of councillors	20 450	3 097	15.1%	3 886	19.0%	6 983	34.1%	2 909	29.1%	33.6%
Bulk purchases - electricity	378 783	79 690	21.0%	179 938	47.5%	259 629	68.5%	106 199	48.1%	69.4%
Inventory consumed	92 115	18 964	20.6%	21 004	22.8%	39 968	43.4%	12 758	24.9%	64.6%
Debt impairment	119 135	5	-	35	-	41	-	1	-	4 281.6%
Depreciation and amortisation	145 379	-	-	-	-	-	-	-	-	-
Interest	29 041	-	-	-	-	-	-	-	-	-
Contracted services	109 451	20 898	19.1%	26 261	24.0%	47 160	43.1%	29 291	44.6%	(10.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	-	-	-	-	-	-	-	-	-
Operational costs	82 335	15 910	19.3%	25 047	30.4%	40 958	49.7%	18 483	45.5%	35.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(125 142)	105 655		(50 138)		55 517		21 947		
Transfers and subsidies - capital (monetary allocations)	183 928	-	-	-	-	-	-	8 000	5.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 786	105 655		(50 138)		55 517		29 947		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 786	105 655		(50 138)		55 517		29 947		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 786	105 655		(50 138)		55 517		29 947		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 786	105 655		(50 138)		55 517		29 947		

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		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	199 628	63 741	31.9%	54 864	27.5%	118 605	59.4%	28 731	43.0%	91.0%
National Government	183 928	51 460	28.0%	48 760	26.5%	100 220	54.5%	26 135	41.7%	86.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183 928	51 460	28.0%	48 760	26.5%	100 220	54.5%	26 135	41.7%	86.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 700	12 281	78.2%	6 104	38.9%	18 385	117.1%	2 595	51.9%	135.2%
Capital Expenditure Functional	199 628	63 741	31.9%	54 864	27.5%	118 605	59.4%	28 731	43.0%	91.0%
Municipal governance and administration	5 700	11 815	207.3%	2 568	45.0%	14 383	252.3%	1 202	124.7%	113.7%
Executive and Council	5 000	789	15.8%	2 568	51.4%	3 357	67.1%	-	-	(100.0%)
Finance and administration	700	11 026	1 575.1%	-	-	11 026	1 575.1%	1 202	124.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	90 000	-	-	382	.4%	382	.4%	522	5.5%	(26.9%)
Community and Social Services	-	-	-	382	-	382	-	522	5.5%	(26.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	90 000	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 812	12 736	18.8%	12 494	18.4%	25 229	37.2%	6 821	55.0%	83.2%
Planning and Development	10 000	12 736	127.4%	12 494	124.9%	25 229	252.3%	6 821	55.0%	83.2%
Road Transport	57 812	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	36 116	39 190	108.5%	39 421	109.2%	78 611	217.7%	20 186	39.4%	95.3%
Energy sources	6 116	1 534	25.1%	3 089	50.5%	4 624	75.6%	5 793	86.1%	(46.7%)
Water Management	30 000	25 673	85.6%	19 865	66.2%	45 538	151.8%	4 205	23.8%	372.4%
Waste Water Management	-	11 983	-	16 467	-	28 450	-	10 187	56.7%	61.6%
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	1 237 834	666 025	53.8%	565 346	45.7%	1 231 371	99.5%	317 040	65.3%	78.3%
Property rates	245 063	33 201	13.5%	44 935	18.3%	78 136	31.9%	42 833	41.7%	4.9%
Service charges	462 050	106 929	23.1%	109 229	23.6%	216 159	46.8%	94 032	43.6%	16.2%
Other revenue	59 920	345 889	577.3%	255 604	426.6%	601 493	1 003.8%	127 894	330.8%	99.9%
Transfers and Subsidies - Operational	281 627	127 845	45.4%	132 005	46.9%	259 850	92.3%	2 000	48.5%	6 500.2%
Transfers and Subsidies - Capital	183 928	50 015	27.2%	20 318	11.0%	70 333	38.2%	50 282	54.7%	(59.6%)
Interest	5 245	2 145	40.9%	3 256	62.1%	5 400	103.0%	-	5.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 063 770)	(159 728)	15.0%	(234 510)	22.0%	(394 238)	37.1%	(130 172)	28.6%	80.2%
Suppliers and employees	(1 034 729)	(159 728)	15.4%	(234 510)	22.7%	(394 238)	38.1%	(130 172)	28.9%	80.2%
Finance charges	(29 041)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	174 064	506 297	290.9%	330 836	190.1%	837 132	480.9%	186 869	261.8%	77.0%
Cash Flow from Investing Activities										
Receipts	-	64	-	55	-	118	-	95	-	(42.3%)
Proceeds on disposal of PPE	-	64	-	55	-	118	-	95	-	(42.3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(199 628)	(63 741)	31.9%	(51 709)	25.9%	(115 450)	57.8%	(28 365)	42.7%	82.3%
Capital assets	(199 628)	(63 741)	31.9%	(51 709)	25.9%	(115 450)	57.8%	(28 365)	42.7%	82.3%
Net Cash from(used) Investing Activities	(199 628)	(63 678)	31.9%	(51 654)	25.9%	(115 332)	57.8%	(28 270)	42.6%	82.7%
Cash Flow from Financing Activities										
Receipts	-	288	-	356	-	645	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	288	-	356	-	645	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	288	-	356	-	645	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(25 564)	442 907	(1 732.5%)	279 538	(1 093.5%)	722 445	(2 826.0%)	158 599	11 609.2%	76.3%
Cash/cash equivalents at the year begin:	78 705	58 772	74.7%	502 244	638.1%	58 772	74.7%	293 317	6 628.3%	71.2%
Cash/cash equivalents at the year end:	53 141	502 244	945.1%	781 782	1 471.2%	781 782	1 471.2%	451 916	10 236.4%	73.0%

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	9 760	3.7%	7 821	2.9%	5 791	2.2%	243 237	91.2%	266 609	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 032	10.1%	7 502	3.8%	5 128	2.6%	165 224	83.5%	197 885	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 277	7.0%	7 823	3.4%	6 587	2.8%	201 353	86.8%	232 040	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 298	2.9%	3 566	2.0%	3 295	1.8%	167 573	93.2%	179 733	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 575	2.6%	3 227	1.9%	2 963	1.7%	163 002	93.8%	173 767	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 331	1.0%	3 271	1.0%	3 862	1.2%	307 591	96.7%	318 055	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	759	1.1%	1 257	1.8%	706	1.0%	66 385	96.1%	69 107	4.8%	-	-	-	-
Total By Income Source	60 031	4.2%	34 467	2.4%	28 333	2.0%	1 314 365	91.5%	1 437 197	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 056	7.5%	3 742	5.5%	3 187	4.7%	55 731	82.3%	67 716	4.7%	-	-	-	-
Commercial	24 263	11.9%	7 187	3.5%	5 111	2.5%	167 260	82.1%	203 821	14.2%	-	-	-	-
Households	30 656	2.6%	23 505	2.0%	20 005	1.7%	1 090 809	93.6%	1 164 975	81.1%	-	-	-	-
Other	57	8.3%	33	4.9%	29	4.3%	565	82.5%	685	-	-	-	-	-
Total By Customer Group	60 031	4.2%	34 467	2.4%	28 333	2.0%	1 314 365	91.5%	1 437 197	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	62 988	10.1%	-	-	32 811	5.3%	524 942	84.6%	620 741	32.4%
Bulk Water	8	-	-	-	-	-	1 283 317	100.0%	1 283 325	67.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	20	2%	950	10.1%	8 445	89.7%	9 415	5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	62 996	3.3%	20	-	33 761	1.8%	1 816 704	94.9%	1 913 481	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	888 166	244 532	27.5%	95 244	10.7%	339 776	38.3%	209 095	35.5%	(54.4%)	
Exchange Revenue											
Service charges - Electricity	267 654	31 168	11.6%	31 186	11.7%	62 354	23.3%	45 534	34.9%	(31.5%)	
Service charges - Water	28 612	4 800	16.8%	4 161	14.5%	8 961	31.3%	5 960	35.2%	(30.2%)	
Service charges - Waste Water Management	16 109	2 589	16.1%	2 728	16.9%	5 317	33.0%	3 290	42.8%	(17.1%)	
Service charges - Waste Management	16 002	3 758	23.5%	3 387	21.2%	7 145	44.6%	3 749	40.3%	(9.7%)	
Sale of Goods and Rendering of Services	2 689	638	23.7%	734	27.3%	1 372	51.0%	467	36.1%	57.1%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	52 124	12 542	24.1%	12 029	23.1%	24 571	47.1%	11 305	50.1%	6.4%	
Interest earned from Current and Non Current Assets	3 298	406	12.3%	296	9.0%	702	21.3%	739	142.2%	(59.9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 516	276	18.2%	280	18.5%	556	36.7%	215	28.0%	30.5%	
Licence and permits	61	1	1.7%	-	-	1	1.7%	-	-	-	
Operational Revenue	1 813	14	.7%	40	2.2%	54	3.0%	5	.6%	688.0%	
Non-Exchange Revenue											
Property rates	96 472	22 309	23.1%	22 282	23.1%	44 591	46.2%	19 716	35.8%	13.0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6 080	441	7.3%	636	10.5%	1 078	17.7%	259	6.9%	145.5%	
Licences or permits	177	15	8.7%	403	227.5%	418	236.1%	48	60.8%	743.2%	
Transfer and subsidies - Operational	366 790	147 196	40.1%	108	-	147 304	40.2%	114 598	33.5%	(99.9%)	
Interest	28 769	4 090	14.2%	3 801	13.2%	7 891	27.4%	3 211	50.0%	18.4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	14 288	-	13 172	-	27 461	-	-	-	(100.0%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	876 554	189 810	21.7%	180 847	20.6%	370 657	42.3%	208 007	51.3%	(13.1%)	
Employee related costs	268 080	62 286	23.2%	65 176	24.3%	127 462	47.5%	71 548	52.5%	(8.9%)	
Remuneration of councillors	19 363	869	4.5%	1 173	6.1%	2 042	10.5%	7 657	75.4%	(84.7%)	
Bulk purchases - electricity	190 160	70 322	37.0%	30 352	16.0%	100 674	52.9%	26 243	32.1%	15.7%	
Inventory consumed	21 264	4 419	20.8%	19 330	90.9%	23 750	111.7%	8 405	43.3%	130.0%	
Debt impairment	127 003	-	-	-	-	-	-	8 000	33.3%	(100.0%)	
Depreciation and amortisation	96 377	19 727	20.5%	19 982	20.7%	39 709	41.2%	20 038	62.5%	(3%)	
Interest	26 483	2 244	8.5%	3 612	13.6%	5 855	22.1%	7 145	128.7%	(49.5%)	
Contracted services	66 825	16 272	24.4%	23 280	34.8%	39 552	59.2%	33 494	112.2%	(30.5%)	
Transfers and subsidies	-	677	-	(0)	-	677	-	2 499	-	(100.0%)	
Irrecoverable debts written off	500	-	-	-	-	-	-	-	-	-	
Operational costs	60 497	12 993	21.5%	17 943	29.7%	30 936	51.1%	22 977	56.2%	(21.9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	11 612	54 722		(85 603)		(30 881)		1 089			
Transfers and subsidies - capital (monetary allocations)	134 188	-	-	-	-	-	-	38 908	41.5%	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	145 801	54 722		(85 603)		(30 881)		39 997			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	145 801	54 722		(85 603)		(30 881)		39 997			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	145 801	54 722		(85 603)		(30 881)		39 997			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	145 801	54 722		(85 603)		(30 881)		39 997			

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	118 323	152	.1%	26 295	22.2%	26 447	22.4%	20 667	59.3%	27.2%
National Government	116 686	152	.1%	26 082	22.4%	26 233	22.5%	20 667	59.6%	26.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 686	152	.1%	26 082	22.4%	26 233	22.5%	20 667	59.6%	26.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 638	-	-	213	13.0%	213	13.0%	-	-	(100.0%)
Capital Expenditure Functional	118 323	152	.1%	26 295	22.2%	26 447	22.4%	20 667	59.3%	27.2%
Municipal governance and administration	1 638	-	-	213	13.0%	213	13.0%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 638	-	-	213	13.0%	213	13.0%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 739	-	-	-	-	-	-	-	-	-
Community and Social Services	1 739	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 564	-	-	7 285	12.0%	7 285	12.0%	2 426	25.5%	200.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	60 564	-	-	7 285	12.0%	7 285	12.0%	2 426	25.5%	200.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	54 383	152	.3%	18 796	34.6%	18 948	34.8%	18 241	80.3%	3.0%
Energy sources	27 193	-	-	9 435	34.7%	9 435	34.7%	3 932	94.2%	139.9%
Water Management	13 080	152	1.2%	6 586	50.3%	6 737	51.5%	-	-	(100.0%)
Waste Water Management	14 110	-	-	2 776	19.7%	2 776	19.7%	11 062	79.5%	(74.9%)
Waste Management	-	-	-	-	-	-	-	3 246	74.7%	(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	995 146	123 318	12.4%	114 637	11.5%	237 955	23.9%	95 034	18.6%	20.6%
Property rates	82 027	19 633	23.9%	23 388	28.5%	43 021	52.4%	17 898	33.7%	30.7%
Service charges	302 436	43 858	14.5%	48 505	16.0%	92 362	30.5%	29 408	15.1%	64.9%
Other revenue	69 978	1 090	1.6%	5 319	7.6%	6 408	9.2%	3 281	5.8%	62.1%
Transfers and Subsidies - Operational	366 790	12 767	3.5%	1 176	.3%	13 943	3.8%	28 989	15.1%	(95.9%)
Transfers and Subsidies - Capital	134 188	45 873	34.2%	34 684	25.8%	80 557	60.0%	15 364	41.2%	125.7%
Interest	39 727	98	.2%	1 566	3.9%	1 663	4.2%	95	15.4%	1 554.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(862 594)	(135 095)	15.7%	(80 689)	9.4%	(215 784)	25.0%	(183 751)	33.2%	(56.1%)
Suppliers and employees	(838 670)	(135 095)	16.1%	(80 689)	9.6%	(215 784)	25.7%	(183 751)	33.7%	(56.1%)
Finance charges	(23 924)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	132 552	(11 777)	(8.9%)	33 948	25.6%	22 171	16.7%	(88 717)	(103.7%)	(138.3%)
Cash Flow from Investing Activities										
Receipts	-	1	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(130 237)	(12 999)	10.0%	(15 058)	11.6%	(28 056)	21.5%	(24 572)	64.9%	(38.7%)
Capital assets	(130 237)	(12 999)	10.0%	(15 058)	11.6%	(28 056)	21.5%	(24 572)	64.9%	(38.7%)
Net Cash from(used) Investing Activities	(130 237)	(12 998)	10.0%	(15 058)	11.6%	(28 055)	21.5%	(24 572)	64.9%	(38.7%)
Cash Flow from Financing Activities										
Receipts	272	-	-	-	-	-	-	-	1.9%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	-	-	-	-	-	-	-	1.9%	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	272	-	-	-	-	-	-	-	1.9%	-
Net Increase/(Decrease) in cash held	2 587	(24 775)	(957.8%)	18 891	730.3%	(5 884)	(227.5%)	(113 289)	(3 839.1%)	(116.7%)
Cash/cash equivalents at the year begin:	14 201	9 083	64.0%	(15 832)	(111.5%)	9 083	64.0%	(43 218)	-	(63.4%)
Cash/cash equivalents at the year end:	16 788	(15 832)	(94.3%)	3 059	18.2%	3 059	18.2%	(156 507)	(509.7%)	(102.0%)

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	1 803	1.2%	2 034	1.4%	1 662	1.1%	141 412	96.3%	146 910	15.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 786	3.7%	5 037	2.1%	4 430	1.8%	222 195	92.4%	240 448	24.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 364	4.1%	3 651	2.4%	3 270	2.1%	142 005	91.4%	155 290	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 132	1.9%	720	1.2%	765	1.3%	56 015	95.5%	58 632	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 240	1.2%	1 062	1.0%	1 057	1.0%	99 997	96.7%	103 357	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 357	2.0%	5 318	2.0%	5 315	2.0%	254 198	94.1%	270 188	27.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	.3%	17	.3%	46	.9%	5 165	98.5%	5 243	.5%	-	-	-	-
Total By Income Source	24 698	2.5%	17 838	1.8%	16 545	1.7%	920 991	94.0%	980 073	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 258	18.4%	1 207	17.7%	1 036	15.2%	3 327	48.7%	6 828	.7%	-	-	-	-
Commercial	10 207	4.7%	5 030	2.3%	4 312	2.0%	196 828	91.0%	216 377	22.1%	-	-	-	-
Households	13 233	1.7%	11 602	1.5%	11 196	1.5%	720 836	95.2%	756 867	77.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 698	2.5%	17 838	1.8%	16 545	1.7%	920 991	94.0%	980 073	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 734	9.3%	14 198	9.0%	-	-	129 276	81.7%	158 208	19.1%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 209	1.2%	13 425	2.0%	20 709	3.1%	623 835	93.6%	666 178	80.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 943	2.8%	27 623	3.3%	20 709	2.5%	756 088	91.4%	827 363	100.0%

Contact Details

Municipal Manager	Mr Patric Dumisani Mabi	017 285 0308
Chief Financial Officer	Mr Cedric Munzhelele	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	588 743	155 969	26.5%	135 967	23.1%	291 935	49.6%	111 351	46.7%	22.1%
Exchange Revenue										
Service charges - Electricity	105 346	19 489	18.5%	20 133	19.1%	39 621	37.6%	13 340	34.8%	50.9%
Service charges - Water	80 661	9 444	11.7%	9 115	11.3%	18 559	23.0%	7 173	25.3%	27.1%
Service charges - Waste Water Management	20 268	11 357	56.0%	10 219	50.4%	21 576	106.5%	3 518	45.4%	190.5%
Service charges - Waste Management	11 891	3 070	25.8%	3 307	27.8%	6 377	53.6%	2 053	45.1%	61.1%
Sale of Goods and Rendering of Services	1 889	159	8.4%	124	6.6%	284	15.0%	86	11.2%	44.3%
Agency services	24 258	-	-	2 785	11.5%	2 785	11.5%	1 388	10.1%	100.6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 567	19 635	28.6%	20 346	29.7%	39 981	58.3%	12 146	41.2%	67.5%
Interest earned from Current and Non Current Assets	5 500	-	-	837	15.2%	837	15.2%	4 139	78.9%	(79.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 601	441	12.3%	441	12.3%	882	24.5%	299	44.0%	47.7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 022	1 992	18.1%	535	4.9%	2 527	22.9%	466	5.2%	14.7%
Non-Exchange Revenue										
Property rates	72 346	20 605	28.5%	12 323	17.0%	32 928	45.5%	8 068	63.0%	52.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	517	68	13.2%	64	12.3%	132	25.5%	157	55.8%	(59.6%)
Licences or permits	7 458	(12)	(2%)	(39)	(.5%)	(51)	(.7%)	(51)	(.7%)	(23.9%)
Transfer and subsidies - Operational	173 844	69 720	40.1%	55 777	32.1%	125 497	72.2%	58 570	65.6%	(4.8%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 574	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	507 227	83 392	16.4%	92 440	18.2%	175 832	34.7%	67 840	30.1%	36.3%
Employee related costs	106 494	27 462	25.8%	27 187	25.5%	54 649	51.3%	17 730	36.3%	53.3%
Remuneration of councillors	10 464	2 533	24.2%	2 910	27.8%	5 444	52.0%	1 703	47.1%	70.9%
Bulk purchases - electricity	104 845	29 795	28.4%	24 681	23.5%	54 476	52.0%	14 405	30.2%	71.3%
Inventory consumed	22 321	6 062	27.2%	8 692	38.9%	14 754	66.1%	8 089	50.0%	7.4%
Debt impairment	94 043	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 859	-	-	-	-	-	-	-	-	-
Interest	8 000	2	-	423	5.3%	425	5.3%	-	-	(100.0%)
Contracted services	45 179	10 470	23.2%	12 854	28.5%	23 324	51.6%	7 479	29.2%	71.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	100	1.0%	641	6.4%	741	7.4%	1 118	-	(42.7%)
Operational costs	37 023	6 968	18.8%	15 052	40.7%	22 020	59.5%	17 315	98.2%	(13.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	81 516	72 576		43 527		116 104		43 511		
Transfers and subsidies - capital (monetary allocations)	101 440	1 000	1.0%	(1 000)	(1.0%)	-	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	182 956	73 576		42 527		116 104		43 511		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	182 956	73 576		42 527		116 104		43 511		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	182 956	73 576		42 527		116 104		43 511		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	182 956	73 576		42 527		116 104		43 511		

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	104 940	12 152	11.6%	22 694	21.6%	34 846	33.2%	16 674	50.1%	36.1%
National Government	101 440	12 152	12.0%	22 172	21.9%	34 325	33.8%	16 158	54.1%	37.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 440	12 152	12.0%	22 172	21.9%	34 325	33.8%	16 158	54.1%	37.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	-	-	521	14.9%	521	14.9%	516	28.2%	1.1%
Capital Expenditure Functional	104 940	12 152	11.6%	22 694	21.6%	34 846	33.2%	16 674	50.1%	36.1%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 000	227	5.7%	2 289	57.2%	2 516	62.9%	-	-	(100.0%)
Community and Social Services	4 000	227	5.7%	2 289	57.2%	2 516	62.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 244	1 160	6.4%	4 707	25.8%	5 868	32.2%	5 173	45.3%	(9.0%)
Planning and Development	9 500	148	1.6%	925	9.7%	1 073	11.3%	516	75.2%	79.3%
Road Transport	8 744	1 012	11.6%	3 783	43.3%	4 795	54.8%	4 657	38.0%	(18.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	82 697	10 765	13.0%	15 698	19.0%	26 462	32.0%	11 502	60.2%	36.5%
Energy sources	17 832	-	-	-	-	-	-	27	2.7%	(100.0%)
Water Management	57 720	8 735	15.1%	13 412	23.2%	22 148	38.4%	8 908	60.3%	50.6%
Waste Water Management	4 945	118	2.4%	2 285	46.2%	2 403	48.6%	836	58.0%	173.2%
Waste Management	2 200	1 911	86.9%	-	-	1 911	86.9%	1 730	96.1%	(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	702 115	153 727	21.9%	120 406	17.1%	274 133	39.0%	83 495	35.0%	44.2%
Property rates	72 346	5 658	7.8%	17 748	24.5%	23 405	32.4%	6 382	29.1%	178.1%
Service charges	218 166	25 499	11.7%	29 771	13.6%	55 270	25.3%	17 915	26.0%	66.2%
Other revenue	62 252	11 673	18.8%	2 841	4.6%	14 514	23.3%	1 618	5.8%	75.6%
Transfers and Subsidies - Operational	173 844	69 824	40.2%	55 888	32.1%	125 711	72.3%	52 581	62.0%	6.3%
Transfers and Subsidies - Capital	101 440	41 000	40.4%	11 106	10.9%	52 106	51.4%	4 999	22.5%	122.2%
Interest	74 067	73	.1%	3 053	4.1%	3 126	4.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(369 449)	(128 093)	34.7%	(127 860)	34.6%	(255 954)	69.3%	(46 859)	28.6%	172.9%
Suppliers and employees	(361 449)	(128 093)	35.4%	(127 860)	35.4%	(255 954)	70.8%	(46 859)	29.1%	172.9%
Finance charges	(8 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	332 667	25 633	7.7%	(7 454)	(2.2%)	18 179	5.5%	36 636	134.4%	(120.3%)
Cash Flow from Investing Activities										
Receipts	-	(25 000)	-	25 000	-	-	-	-	-	(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	-	(25 000)	-	25 000	-	-	-	-	-	(100.0%)
Payments	(104 940)	(17 435)	16.6%	(23 522)	22.4%	(40 957)	39.0%	(13 671)	46.0%	72.1%
Capital assets	(104 940)	(17 435)	16.6%	(23 522)	22.4%	(40 957)	39.0%	(13 671)	46.0%	72.1%
Net Cash from(used) Investing Activities	(104 940)	(42 435)	40.4%	1 478	(1.4%)	(40 957)	39.0%	(13 671)	47.4%	(110.8%)
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	227 726	(16 802)	(7.4%)	(5 976)	(2.6%)	(22 778)	(10.0%)	22 965	(64.7%)	(126.0%)
Cash/cash equivalents at the year begin:	32 142	15 843	49.3%	(9 061)	(28.2%)	15 843	49.3%	24 471	46.0%	(137.0%)
Cash/cash equivalents at the year end:	259 868	(9 061)	(3.5%)	(13 598)	(5.2%)	(13 598)	(5.2%)	47 436	58.6%	(128.7%)

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	3 642	1.5%	2 456	1.0%	2 720	1.2%	227 598	96.3%	236 415	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 890	4.1%	1 660	2.3%	1 808	2.5%	64 775	91.1%	71 133	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 809	1.3%	3 068	1.1%	2 974	1.0%	276 408	96.6%	286 259	22.9%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 964	2.8%	3 105	2.2%	3 155	2.2%	130 787	92.7%	141 011	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 193	1.6%	1 011	1.4%	973	1.3%	70 305	95.7%	73 482	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 783	1.8%	6 774	1.8%	6 735	1.8%	350 986	94.5%	371 278	29.7%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	196	.3%	183	.3%	717	1.0%	70 598	98.5%	71 695	5.7%	-	-	-	-
Total By Income Source	22 478	1.8%	18 257	1.5%	19 081	1.5%	1 191 457	95.2%	1 251 273	100.0%	4	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 552	3.0%	2 097	1.8%	2 369	2.0%	108 869	93.1%	116 887	9.3%	0	-	-	-
Commercial	2 393	1.3%	2 354	1.3%	2 355	1.3%	172 181	96.0%	179 283	14.3%	4	-	-	-
Households	16 532	1.7%	13 806	1.4%	14 357	1.5%	910 407	95.3%	955 102	76.3%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 478	1.8%	18 257	1.5%	19 081	1.5%	1 191 457	95.2%	1 251 273	100.0%	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)	557	54.3%	82	8.0%	353	34.4%	34	3.3%	1 027	37.2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 264	73.0%	65	3.7%	-	-	403	23.3%	1 732	62.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 821	66.0%	147	5.3%	353	12.8%	438	15.9%	2 759	100.0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating 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											
Operating Revenue and Expenditure											
Operating Revenue	1 247 229	372 508	29.9%	259 492	20.8%	632 000	50.7%	216 924	44.8%	19.6%	
Exchange Revenue											
Service charges - Electricity	507 626	136 115	26.8%	45 514	9.0%	181 628	35.8%	116 188	50.2%	(60.8%)	
Service charges - Water	78 122	20 176	25.8%	19 420	24.9%	39 597	50.7%	16 824	(1.7%)	15.4%	
Service charges - Waste Water Management	71 223	20 799	29.2%	20 429	28.7%	41 228	57.9%	5 705	49.5%	258.1%	
Service charges - Waste Management	53 900	15 195	28.2%	14 918	27.7%	30 113	55.9%	7 499	44.7%	98.9%	
Sale of Goods and Rendering of Services	1 618	604	37.3%	816	50.4%	1 420	87.7%	271	19.3%	201.1%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	83 241	-	-	-	-	-	-	33 320	55.5%	(100.0%)	
Interest earned from Current and Non Current Assets	1 078	54	5.0%	36	3.3%	90	8.3%	50	58.9%	(27.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 849	652	22.9%	638	22.4%	1 290	45.3%	549	43.7%	16.2%	
Licence and permits	50	2	3.3%	180	359.9%	182	363.2%	1	-	21 686.6%	
Operational Revenue	275	34	12.5%	46	16.8%	81	29.3%	51	31.1%	(9.8%)	
Non-Exchange Revenue											
Property rates	219 697	61 979	28.2%	63 001	28.7%	124 980	56.9%	(21 812)	21.1%	(388.8%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 865	467	16.3%	262	9.1%	729	25.4%	113	6.1%	132.1%	
Licences or permits	4	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	185 568	77 656	41.8%	57 530	31.0%	135 186	72.8%	58 164	73.9%	(1.1%)	
Interest	39 113	38 776	99.1%	36 701	93.8%	75 478	193.0%	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 621 919	323 111	19.9%	293 273	18.1%	616 384	38.0%	302 131	50.3%	(2.9%)	
Employee related costs	338 791	314	.1%	53 680	15.8%	53 994	15.9%	72 724	49.3%	(26.2%)	
Remuneration of councillors	14 435	2 095	14.5%	128	.9%	2 223	15.4%	3 835	57.0%	(96.7%)	
Bulk purchases - electricity	574 872	256 881	44.7%	134 610	23.4%	391 492	68.1%	107 383	57.1%	25.4%	
Inventory consumed	82 506	3 983	4.8%	3 484	4.2%	7 468	9.1%	7 137	15.6%	(51.2%)	
Debt impairment	206 986	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	57 511	-	-	-	-	-	-	-	14.7%	-	
Interest	68 256	18 623	27.3%	27 203	39.9%	45 826	67.1%	45 658	114.4%	(40.4%)	
Contracted services	128 086	26 103	20.4%	25 085	19.6%	51 188	40.0%	46 451	52.1%	(46.0%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	77 654	5 244	6.8%	26 513	34.1%	31 757	40.9%	6	1.0%	419 601.4%	
Operational costs	72 823	9 868	13.6%	22 570	31.0%	32 438	44.5%	18 937	67.7%	19.2%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(374 689)	49 397		(33 782)		15 615		(85 208)			
Transfers and subsidies - capital (monetary allocations)	50 113	11 746	23.4%	10 343	20.6%	22 089	44.1%	18 895	46.5%	(45.3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(324 576)	61 143		(23 439)		37 704		(66 313)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(324 576)	61 143		(23 439)		37 704		(66 313)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(324 576)	61 143		(23 439)		37 704		(66 313)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(324 576)	61 143		(23 439)		37 704		(66 313)			

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	73 863	14 210	19.2%	21 200	28.7%	35 410	47.9%	12 156	38.9%	74.4%
National Government	60 113	12 953	21.5%	20 417	34.0%	33 370	55.5%	8 570	32.3%	138.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 113	12 953	21.5%	20 417	34.0%	33 370	55.5%	8 570	32.3%	138.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 750	1 257	9.1%	783	5.7%	2 040	14.8%	3 585	46.7%	(78.2%)
Capital Expenditure Functional	73 863	14 210	19.2%	21 200	28.7%	35 410	47.9%	12 156	38.9%	74.4%
Municipal governance and administration	13 700	1 257	9.2%	783	5.7%	2 040	14.9%	709	26.8%	10.4%
Executive and Council	1 500	-	-	-	-	-	-	-	-	-
Finance and administration	12 200	1 257	10.3%	783	6.4%	2 040	16.7%	709	26.8%	10.4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 850	902	10.2%	-	-	902	10.2%	-	-	-
Community and Social Services	8 800	902	10.3%	-	-	902	10.3%	-	-	-
Sport And Recreation	50	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	-	-	3 246	32.5%	3 246	32.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	-	-	3 246	32.5%	3 246	32.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 313	12 051	29.2%	17 171	41.6%	29 222	70.7%	11 447	42.9%	50.0%
Energy sources	26 184	10 281	39.3%	13 809	52.7%	24 090	92.0%	2 907	33.6%	375.0%
Water Management	3 234	1 739	53.8%	571	17.7%	2 310	71.4%	4 507	31.0%	(87.3%)
Waste Water Management	2 500	-	-	2 174	87.0%	2 174	87.0%	1 156	57.8%	88.0%
Waste Management	9 395	30	3%	617	6.6%	648	6.9%	2 876	64.9%	(78.5%)
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	1 123 030	334 186	29.8%	382 582	34.1%	716 768	63.8%	248 657	54.9%	53.9%
Property rates	175 758	30 223	17.2%	43 981	25.0%	74 205	42.2%	19 098	32.6%	130.3%
Service charges	568 696	133 422	23.5%	148 610	26.1%	282 032	49.6%	112 739	44.1%	31.8%
Other revenue	102 703	13 151	12.8%	18 812	18.3%	31 963	31.1%	19 328	(4.3%)	(2.7%)
Transfers and Subsidies - Operational	185 568	79 173	42.7%	59 789	32.2%	138 961	74.9%	60 256	75.1%	(.8%)
Transfers and Subsidies - Capital	50 113	78 019	155.7%	102 685	204.9%	180 704	360.6%	37 237	233.9%	175.8%
Interest	40 191	199	.5%	8 704	21.7%	8 903	22.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 048 787)	(210 331)	20.1%	(97 304)	9.3%	(307 634)	29.3%	(125 989)	22.3%	(22.8%)
Suppliers and employees	(980 531)	(210 331)	21.5%	(97 304)	9.9%	(307 634)	31.4%	(125 989)	22.3%	(22.8%)
Finance charges	(68 256)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 243	123 855	166.8%	285 279	384.2%	409 134	551.1%	122 668	(106.6%)	132.6%
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	(73 863)	(16 875)	22.8%	(23 107)	31.3%	(39 982)	54.1%	(17 191)	47.7%	34.4%
Capital assets	(73 863)	(16 875)	22.8%	(23 107)	31.3%	(39 982)	54.1%	(17 191)	47.7%	34.4%
Net Cash from/(used) Investing Activities	(73 863)	(16 875)	22.8%	(23 107)	31.3%	(39 982)	54.1%	(17 191)	47.7%	34.4%
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	380	106 980	28 184.3%	262 172	69 070.0%	369 152	97 254.3%	105 478	(70.1%)	148.6%
Cash/cash equivalents at the year begin:	9 039	4 959	54.9%	121 981	1 349.5%	4 959	54.9%	142 937	200.5%	(14.7%)
Cash/cash equivalents at the year end:	9 418	121 981	1 295.1%	384 150	4 078.7%	384 150	4 078.7%	248 415	(81.6%)	54.6%

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	7 550	1.7%	3 935	.9%	5 881	1.3%	425 227	96.1%	442 593	18.9%	2	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 399	10.7%	21 583	5.5%	12 385	3.1%	318 374	80.7%	394 742	16.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 051	4.2%	14 075	3.2%	12 902	3.0%	388 612	89.6%	433 640	18.5%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 580	2.9%	6 787	2.6%	6 999	2.7%	241 480	91.9%	262 846	11.2%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 974	2.9%	5 112	2.5%	5 065	2.5%	187 304	92.1%	203 456	8.7%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 934	100.0%	8 934	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	12 873	2.2%	12 669	2.1%	12 527	2.1%	555 006	93.6%	593 075	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	.1%	6	.1%	242	3.2%	7 395	96.7%	7 651	.3%	-	-	-	-
Total By Income Source	94 435	4.0%	64 168	2.7%	56 002	2.4%	2 132 331	90.9%	2 346 936	100.0%	4	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 118	5.0%	7 337	4.6%	7 591	4.7%	138 146	85.7%	161 192	6.9%	-	-	-	-
Commercial	42 323	11.0%	20 056	5.2%	10 503	2.7%	313 492	81.1%	386 374	16.5%	-	-	-	-
Households	43 994	2.4%	36 775	2.0%	37 908	2.1%	1 680 693	93.4%	1 799 370	76.7%	4	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	94 435	4.0%	64 168	2.7%	56 002	2.4%	2 132 331	90.9%	2 346 936	100.0%	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	72 223	11.2%	-	-	23 326	3.6%	551 948	85.2%	647 497	19.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	1 646	100.0%	-	-	1 646	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 335	.9%	-	-	10 043	.4%	2 296 177	98.7%	2 327 555	69.8%
Auditor-General	3 368	52.2%	3 040	47.1%	-	-	42	.7%	6 450	.2%
Other	-	-	-	-	-	-	352 157	100.0%	352 157	10.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	96 925	2.9%	3 040	.1%	35 015	1.0%	3 200 324	96.0%	3 335 304	100.0%

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Chief Financial Officer	Mrs Vukosi Nkhata	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	379 895	105 025	27.6%	20 862	5.5%	125 887	33.1%	91 541	52.6%	(77.2%)
Exchange Revenue										
Service charges - Electricity	104 750	19 871	19.0%	8 227	7.9%	28 098	26.8%	20 510	42.2%	(59.9%)
Service charges - Water	28 983	7 447	25.7%	1 523	5.3%	8 970	31.0%	6 957	50.1%	(78.1%)
Service charges - Waste Water Management	26 508	7 334	27.7%	2 342	8.8%	9 676	36.5%	6 648	53.2%	(64.8%)
Service charges - Waste Management	9 941	2 803	28.2%	934	9.4%	3 738	37.6%	2 564	53.8%	(63.6%)
Sale of Goods and Rendering of Services	3 396	402	11.8%	409	12.0%	811	23.9%	424	21.8%	(3.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 522	13 214	27.8%	4 690	9.9%	17 904	37.7%	12 338	45.3%	(62.0%)
Interest earned from Current and Non Current Assets	376	123	32.8%	18	4.8%	141	37.5%	146	89.0%	(87.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	348	114	32.7%	37	10.7%	151	43.3%	105	65.5%	(64.8%)
Licence and permits	8 683	993	11.4%	24	.3%	1 017	11.7%	707	19.6%	(96.6%)
Operational Revenue	50	9	17.2%	13	26.5%	22	43.7%	8	17.4%	62.2%
Non-Exchange Revenue										
Property rates	38 992	8 481	21.8%	2 634	6.8%	11 115	28.5%	7 759	42.9%	(66.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	167	20	12.2%	12	6.9%	32	19.1%	31	37.1%	(62.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 199	44 214	40.1%	-	-	44 214	40.1%	33 344	72.4%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 008	83 434	22.3%	30 144	8.1%	113 578	30.4%	45 350	33.2%	(33.5%)
Employee related costs	81 582	22 822	28.0%	8 314	10.2%	31 136	38.2%	-	-	(100.0%)
Remuneration of councillors	6 770	1 788	26.4%	623	9.2%	2 411	35.6%	-	-	(100.0%)
Bulk purchases - electricity	112 106	31 908	28.5%	7 736	6.9%	39 645	35.4%	15 478	51.4%	(50.0%)
Inventory consumed	13 132	2 779	21.2%	2 449	18.6%	5 228	39.8%	6 975	63.1%	(64.9%)
Debt impairment	70 295	-	-	-	-	-	-	-	16.6%	-
Depreciation and amortisation	21 127	-	-	-	-	-	-	-	-	-
Interest	9 439	3 985	42.2%	1 819	19.3%	5 803	61.5%	8 270	87.6%	(78.0%)
Contracted services	40 549	10 005	24.7%	4 706	11.6%	14 710	36.3%	7 194	45.7%	(34.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	19 007	10 146	53.4%	4 498	23.7%	14 644	77.0%	7 432	84.9%	(39.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 888	21 591		(9 283)		12 309		46 191		
Transfers and subsidies - capital (monetary allocations)	35 721	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 609	21 591		(9 283)		12 309		46 191		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 609	21 591		(9 283)		12 309		46 191		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 609	21 591		(9 283)		12 309		46 191		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	60	-	9	-	69	-	60	515.8%	(85.5%)
Surplus/(Deficit) for the year	41 609	21 652		(9 274)		12 378		46 251		

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	34 410	4 395	12.8%	3 755	10.9%	8 150	23.7%	8 987	43.6%	(58.2%)
National Government	34 410	4 156	12.1%	3 755	10.9%	7 910	23.0%	8 987	43.6%	(58.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 410	4 156	12.1%	3 755	10.9%	7 910	23.0%	8 987	43.6%	(58.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	239	-	-	-	239	-	-	-	-
Capital Expenditure Functional	34 410	4 395	12.8%	3 828	11.1%	8 223	23.9%	9 532	45.1%	(59.8%)
Municipal governance and administration	-	239	-	73	-	312	-	545	-	(86.6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	239	-	73	-	312	-	545	-	(86.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 656	4 156	26.5%	-	-	4 156	26.5%	1 751	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 656	4 156	26.5%	-	-	4 156	26.5%	1 751	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 754	-	-	3 755	27.3%	3 755	27.3%	7 237	36.0%	(48.1%)
Energy sources	9 503	-	-	3 755	39.5%	3 755	39.5%	6 995	31.2%	(46.3%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 251	-	-	-	-	-	-	241	89.6%	(100.0%)
Waste Management	2 000	-	-	-	-	-	-	-	-	-
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	316 089	130 878	41.4%	20 517	6.5%	151 394	47.9%	82 371	56.2%	(75.1%)
Property rates	23 808	4 412	18.5%	966	4.1%	5 378	22.6%	5 047	56.4%	(80.9%)
Service charges	100 296	28 574	28.5%	8 773	8.7%	37 347	37.2%	27 588	44.2%	(68.2%)
Other revenue	45 688	29 852	65.3%	3 695	8.1%	33 546	73.4%	2 324	14.6%	59.0%
Transfers and Subsidies - Operational	110 199	51 553	46.8%	1 580	1.4%	53 132	48.2%	35 936	81.4%	(95.6%)
Transfers and Subsidies - Capital	35 721	16 488	46.2%	5 503	15.4%	21 991	61.6%	11 477	62.9%	(52.1%)
Interest	376	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(277 370)	(68 432)	24.4%	(10 936)	3.9%	(79 368)	28.6%	(49 806)	41.1%	(78.0%)
Suppliers and employees	(269 219)	(68 432)	25.4%	(10 936)	4.1%	(79 368)	29.5%	(49 806)	43.8%	(78.0%)
Finance charges	(8 150)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 719	62 446	161.3%	9 580	24.7%	72 026	186.0%	32 565	180.4%	(70.6%)
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	(34 410)	(5 979)	17.4%	(2 510)	7.3%	(8 489)	24.7%	(6 707)	36.5%	(62.6%)
Capital assets	(34 410)	(5 979)	17.4%	(2 510)	7.3%	(8 489)	24.7%	(6 707)	36.5%	(62.6%)
Net Cash from/(used) Investing Activities	(34 410)	(5 979)	17.4%	(2 510)	7.3%	(8 489)	24.7%	(6 707)	36.5%	(62.6%)
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	4 309	56 467	1 310.6%	7 070	164.1%	63 537	1 474.7%	25 858	(1 816.2%)	(72.7%)
Cash/cash equivalents at the year begin:	109 912	5 835	5.3%	60 842	55.4%	5 835	5.3%	41 824	21.8%	45.5%
Cash/cash equivalents at the year end:	114 221	60 842	53.3%	67 912	59.5%	67 912	59.5%	60 504	55.3%	12.2%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgopane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	3 300 378	777 492	23.6%	739 526	22.4%	1 517 019	46.0%	655 380	41.9%	12.8%
Exchange Revenue										
Service charges - Electricity	994 107	195 623	19.7%	187 050	18.8%	382 673	38.5%	152 717	29.2%	22.5%
Service charges - Water	714 085	128 453	18.0%	124 091	17.4%	252 545	35.4%	125 379	32.2%	(1.0%)
Service charges - Waste Water Management	182 706	40 720	22.3%	40 726	22.3%	81 446	44.6%	39 962	44.3%	1.9%
Service charges - Waste Management	180 036	38 913	21.6%	38 945	21.6%	77 858	43.2%	34 200	40.3%	13.9%
Sale of Goods and Rendering of Services	6 455	1 280	19.8%	2 450	38.0%	3 730	57.8%	1 812	68.4%	35.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213 599	63 953	29.9%	57 859	27.1%	121 812	57.0%	50 817	56.4%	13.9%
Interest earned from Current and Non Current Assets	16 375	1 650	10.1%	1 613	9.9%	3 263	19.9%	4 626	62.4%	(65.1%)
Dividends	25	171	683.1%	-	-	171	683.1%	-	-	-
Rent on Land	3	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 698	1 941	34.1%	2 152	37.8%	4 093	71.8%	2 575	65.7%	(16.4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 851	692	11.8%	295	5.0%	987	16.9%	201	3.2%	46.9%
Non-Exchange Revenue										
Property rates	445 250	96 861	21.8%	98 052	22.0%	194 914	43.8%	91 695	44.6%	6.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 836	2 268	11.4%	2 273	11.5%	4 541	22.9%	902	4.5%	152.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492 163	196 342	39.9%	170 590	34.7%	366 933	74.6%	143 854	74.8%	18.6%
Interest	21 688	8 625	39.8%	8 364	38.6%	16 989	78.3%	6 640	47.7%	26.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	5 066	-	5 066	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 988 528	917 276	23.0%	712 512	17.9%	1 629 787	40.9%	785 039	55.1%	(9.2%)
Employee related costs	787 368	169 598	21.5%	185 207	23.5%	354 805	45.1%	158 792	46.3%	16.6%
Remuneration of councillors	35 480	7 706	21.7%	8 996	25.4%	16 702	47.1%	18 232	60.3%	(50.7%)
Bulk purchases - electricity	853 967	435 823	51.0%	173 133	20.3%	608 956	71.3%	222 041	73.5%	(22.0%)
Inventory consumed	515 279	140 229	27.2%	106 372	20.6%	246 601	47.9%	114 376	50.5%	(7.0%)
Debt impairment	988 750	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	165 837	32 522	19.6%	29 205	17.6%	61 727	37.2%	31 982	30.9%	(8.7%)
Interest	140 087	48 044	34.3%	43 410	31.0%	91 455	65.3%	98 821	154.2%	(56.1%)
Contracted services	329 863	55 895	16.9%	113 050	34.3%	168 946	51.2%	79 740	51.2%	41.8%
Transfers and subsidies	28 361	9 619	33.9%	9 109	32.1%	18 727	66.0%	13 838	65.5%	(34.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	143 537	17 841	12.4%	38 970	27.1%	56 811	39.6%	47 217	44.5%	(17.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	5 059	-	5 059	-	-	-	(100.0%)
Surplus/(Deficit)	(688 150)	(139 784)		27 015		(112 769)		(129 660)		
Transfers and subsidies - capital (monetary allocations)	117 651	36 326	30.9%	55 803	47.4%	92 129	78.3%	52 976	64.4%	5.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(570 499)	(103 458)		82 818		(20 640)		(76 683)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(570 499)	(103 458)		82 818		(20 640)		(76 683)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(570 499)	(103 458)		82 818		(20 640)		(76 683)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(570 499)	(103 458)		82 818		(20 640)		(76 683)		

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	273 653	49 631	18.1%	71 607	26.2%	121 238	44.3%	38 698	69.1%	85.0%
National Government	114 053	38 294	33.6%	41 200	36.1%	79 495	69.7%	34 392	64.3%	19.8%
Provincial Government	-	-	-	-	-	-	-	795	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 053	38 294	33.6%	41 200	36.1%	79 495	69.7%	35 187	65.0%	17.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159 600	11 337	7.1%	30 407	19.1%	41 743	26.2%	3 511	128.9%	766.1%
Capital Expenditure Functional	273 903	49 631	18.1%	71 607	26.1%	121 238	44.3%	38 309	50.4%	86.9%
Municipal governance and administration	37 050	447	1.2%	2 970	8.0%	3 416	9.2%	759	34.9%	291.5%
Executive and Council	300	19	6.2%	15	4.8%	33	11.0%	200	24.2%	(92.7%)
Finance and administration	36 750	428	1.2%	2 955	8.0%	3 383	9.2%	558	36.9%	429.2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 150	8	-	23	.1%	30	.2%	725	6.7%	(96.9%)
Community and Social Services	10 150	8	.1%	23	.2%	30	.3%	725	20.7%	(96.9%)
Sport And Recreation	7 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 426	15 703	23.3%	19 366	28.7%	35 069	52.0%	24 365	62.4%	(20.5%)
Planning and Development	57 276	15 703	27.4%	19 341	33.8%	35 044	61.2%	24 173	63.9%	(20.0%)
Road Transport	10 150	-	-	25	.2%	25	.2%	125	21.3%	(80.0%)
Environmental Protection	-	-	-	-	-	-	-	67	6.5%	(100.0%)
Trading Services	152 277	33 473	22.0%	49 249	32.3%	82 722	54.3%	12 460	47.7%	295.3%
Energy sources	67 390	23 099	34.3%	30 603	45.4%	53 702	79.7%	7 391	57.7%	314.1%
Water Management	30 000	-	-	78	.3%	78	.3%	3 383	30.4%	(97.7%)
Waste Water Management	38 083	3 020	7.9%	8 667	22.8%	11 687	30.7%	1 686	-	414.2%
Waste Management	16 804	7 354	43.8%	9 901	58.9%	17 256	102.7%	-	-	(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	3 292 150	701 547	21.3%	653 116	19.8%	1 354 663	41.1%	600 930	45.5%	8.7%
Property rates	421 981	81 382	19.3%	81 165	19.2%	162 547	38.5%	85 161	47.6%	(4.7%)
Service charges	2 206 114	351 102	15.9%	334 655	15.2%	685 757	31.1%	312 072	34.3%	7.2%
Other revenue	37 841	10 974	29.0%	21 956	58.0%	32 930	87.0%	16 873	40.2%	30.1%
Transfers and Subsidies - Operational	492 163	209 494	42.6%	153 817	31.3%	363 312	73.8%	142 234	76.8%	8.1%
Transfers and Subsidies - Capital	117 651	46 587	39.6%	58 514	49.7%	105 101	89.3%	41 723	85.7%	40.2%
Interest	16 375	2 008	12.3%	3 008	18.4%	5 017	30.6%	2 867	50.1%	4.9%
Dividends	25	-	-	-	-	-	-	-	-	-
Payments	(2 796 944)	(406 245)	14.5%	(430 347)	15.4%	(836 592)	29.9%	(461 647)	30.8%	(6.8%)
Suppliers and employees	(2 796 944)	(406 245)	14.5%	(430 347)	15.4%	(836 592)	29.9%	(461 647)	32.5%	(6.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	495 206	295 302	59.6%	222 768	45.0%	518 071	104.6%	139 283	388.2%	59.9%
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	(192 253)	(56 009)	29.1%	(44 954)	23.4%	(100 962)	52.5%	(43 439)	68.0%	3.5%
Capital assets	(192 253)	(56 009)	29.1%	(44 954)	23.4%	(100 962)	52.5%	(43 439)	68.0%	3.5%
Net Cash from(used) Investing Activities	(192 253)	(56 009)	29.1%	(44 954)	23.4%	(100 962)	52.5%	(43 439)	59.5%	3.5%
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	302 952	239 294	79.0%	177 815	58.7%	417 108	137.7%	95 845	(536.1%)	85.5%
Cash/cash equivalents at the year begin:	256 446	26 162	10.2%	265 053	103.4%	26 162	10.2%	356 081	67.9%	(25.6%)
Cash/cash equivalents at the year end:	559 398	265 053	47.4%	442 867	79.2%	442 867	79.2%	451 925	231.7%	(2.0%)

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	48 679	4.2%	20 582	1.8%	22 788	2.0%	1 055 176	92.0%	1 147 225	30.4%	(80 754)	(7.0%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 135	9.5%	14 263	3.0%	11 963	2.5%	404 719	85.0%	476 079	12.6%	(23 433)	(4.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 280	7.9%	11 248	3.0%	9 390	2.5%	319 435	86.5%	369 353	9.8%	(10 329)	(2.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 879	3.5%	9 410	2.2%	8 919	2.1%	388 129	92.1%	421 337	11.2%	(31 091)	(7.4%)	-	-
Receivables from Exchange Transactions - Waste Management	13 859	3.6%	9 311	2.4%	8 116	2.1%	358 097	92.0%	389 384	10.3%	(27 380)	(7.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 125	2.4%	22 314	2.4%	22 173	2.4%	872 867	92.9%	939 480	24.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	579	1.8%	279	8%	206	6%	31 917	96.8%	32 982	9%	(7 442)	(22.6%)	-	-
Total By Income Source	174 535	4.6%	87 408	2.3%	83 557	2.2%	3 430 340	90.8%	3 775 840	100.0%	(180 428)	(4.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 671	11.1%	2 310	4.5%	1 798	3.5%	41 239	80.8%	51 017	1.4%	-	-	-	-
Commercial	48 673	16.6%	8 140	2.8%	6 782	2.3%	228 743	78.2%	292 338	7.7%	(172)	(.1%)	-	-
Households	120 192	3.5%	76 958	2.2%	74 977	2.2%	3 160 359	92.1%	3 432 485	90.9%	(180 257)	(5.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	174 535	4.6%	87 408	2.3%	83 557	2.2%	3 430 340	90.8%	3 775 840	100.0%	(180 428)	(4.8%)	-	-

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	22 513	1.0%	63 755	2.9%	84 301	3.9%	2 011 704	92.2%	2 182 273	36.0%
Bulk Water	-	-	7 582	4.9%	7 627	4.9%	139 308	90.2%	154 517	2.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	63 684	1.7%	39 868	1.1%	19 192	.5%	3 610 687	96.7%	3 733 431	61.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	86 197	1.4%	111 206	1.8%	111 120	1.8%	5 761 699	94.9%	6 070 221	100.0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mr Elliot Maseko	017 620 6279

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	631 427	234 313	37.1%	210 536	33.3%	444 848	70.5%	252 555	128.3%	(16.6%)	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	3 150	63	2.0%	663	21.0%	726	23.1%	209	114.5%	218.0%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	39	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	26 323	2 681	10.2%	3 561	13.5%	6 242	23.7%	2 014	22.6%	76.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	210	-	-	-	-	-	-	-	-	-	
Licence and permits	945	129	13.6%	452	47.9%	581	61.5%	454	70.4%	(4.9%)	
Operational Revenue	12 192	4 202	34.5%	4 058	33.3%	8 260	67.8%	6 252	40.6%	(35.1%)	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	588 568	227 238	38.6%	201 801	34.3%	429 038	72.9%	243 627	141.4%	(17.2%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	647 662	161 748	25.0%	198 114	30.6%	359 863	55.6%	207 880	100.1%	(4.7%)	
Employee related costs	238 516	53 850	22.6%	61 380	25.7%	115 230	48.3%	52 742	45.2%	16.4%	
Remuneration of councillors	16 740	3 597	21.5%	4 002	23.9%	7 599	45.4%	4 269	49.0%	(6.2%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	3 797	391	10.3%	943	24.8%	1 333	35.1%	619	25.3%	52.3%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	28 162	5 679	20.2%	5 654	20.1%	11 333	40.2%	5 826	44.2%	(2.9%)	
Interest	1 554	-	-	-	-	-	-	-	-	-	
Contracted services	38 926	7 742	19.9%	6 504	16.7%	14 246	36.6%	10 694	58.0%	(39.2%)	
Transfers and subsidies	245 431	74 551	30.4%	97 716	39.8%	172 268	70.2%	113 802	2 811.0%	(14.1%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	74 535	15 938	21.4%	21 915	29.4%	37 853	50.8%	19 928	47.5%	10.0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(16 235)	72 564		12 421		84 986		44 675			
Transfers and subsidies - capital (monetary allocations)	2 597	219	8.4%	1 140	43.9%	1 358	52.3%	352	27.4%	223.7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(13 638)	72 783		13 561		86 344		45 027			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(13 638)	72 783		13 561		86 344		45 027			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(13 638)	72 783		13 561		86 344		45 027			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(13 638)	72 783		13 561		86 344		45 027			

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	500	-	-	-	-	-	-	-	-	-
National Government	500	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internality generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3 620	27	.7%	774	21.4%	801	22.1%	5 594	67.7%	(86.2%)
Municipal governance and administration	3 620	27	.7%	774	21.4%	801	22.1%	5 594	67.7%	(86.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 620	27	.7%	774	21.4%	801	22.1%	5 594	67.7%	(86.2%)
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	634 024	350 067	55.2%	222 745	35.1%	572 812	90.3%	256 858	127.0%	(13.3%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	3 150	72	2.3%	762	24.2%	834	26.5%	240	131.7%	218.0%
Other revenue	1 235	28 118	2 276.0%	6 185	500.6%	34 303	2 776.6%	9 049	687.3%	(31.7%)
Transfers and Subsidies - Operational	600 718	313 062	52.1%	214 335	35.7%	527 396	87.8%	239 069	123.1%	(10.3%)
Transfers and Subsidies - Capital	2 597	6 934	267.0%	-	-	6 934	267.0%	7 190	274.8%	(100.0%)
Interest	26 323	1 881	7.1%	1 464	5.6%	3 345	12.7%	1 311	12.7%	11.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(619 613)	(29 327)	4.7%	(36 131)	5.8%	(65 458)	10.6%	(18 198)	26.5%	98.5%
Suppliers and employees	(619 613)	(29 327)	4.7%	(36 131)	5.8%	(65 458)	10.6%	(18 198)	26.5%	98.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	14 411	320 740	2 225.7%	186 614	1 294.9%	507 354	3 520.6%	238 660	2 059.9%	(21.8%)
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	(3 620)	-	-	-	-	-	-	-	-	-
Capital assets	(3 620)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(3 620)	-	-	-	-	-	-	-	-	-
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	10 791	320 740	2 972.3%	186 614	1 729.3%	507 354	4 701.6%	238 660	3 582.2%	(21.8%)
Cash/cash equivalents at the year begin:	255 951	148 647	58.1%	488 623	190.9%	148 647	58.1%	406 240	95.2%	20.3%
Cash/cash equivalents at the year end:	266 742	488 623	183.2%	675 236	253.1%	675 236	253.1%	644 901	241.4%	4.7%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	179	67.2%	-	-	-	-	87	32.8%	266	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	179	67.2%	-	-	-	-	87	32.8%	266	100.0%

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Zakhale Robert Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	773 201	166 676	21.6%	68 808	8.9%	235 484	30.5%	126 168	38.2%	(45.5%)
Exchange Revenue										
Service charges - Electricity	225 890	38 634	17.1%	50 994	22.6%	89 628	39.7%	31 577	23.0%	61.5%
Service charges - Water	74 236	8 936	12.0%	16 439	22.1%	25 374	34.2%	9 092	32.5%	80.8%
Service charges - Waste Water Management	13 785	2 397	17.4%	3 256	23.6%	5 653	41.0%	1 915	30.9%	70.0%
Service charges - Waste Management	14 672	2 752	18.8%	3 979	27.1%	6 730	45.9%	2 059	35.7%	93.3%
Sale of Goods and Rendering of Services	6 926	433	6.3%	349	5.0%	782	11.3%	211	30.5%	65.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 454	-	-	46	.1%	46	.1%	11 515	47.3%	(99.6%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 572	188	11.9%	431	27.4%	619	39.3%	243	36.9%	77.0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	772	82	10.6%	144	18.7%	226	29.3%	(1 448)	36.1%	(110.0%)
Non-Exchange Revenue										
Property rates	123 486	28 809	23.3%	8 403	6.8%	37 212	30.1%	18 760	47.6%	(55.2%)
Surcharges and Taxes	33 486	11 377	34.0%	17 674	52.8%	29 051	86.8%	8 064	36.5%	119.2%
Fines, penalties and forfeits	2 141	179	8.4%	183	8.5%	362	16.9%	291	35.6%	(37.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 985	58 455	38.2%	(3)	-	58 452	38.2%	43 886	67.1%	(100.0%)
Interest	32 795	14 436	44.0%	(33 090)	(100.9%)	(18 654)	(56.9%)	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	2	-	2	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	878 574	129 629	14.8%	161 699	18.4%	291 328	33.2%	121 856	39.4%	32.7%
Employee related costs	201 439	31 763	15.8%	49 995	24.8%	81 758	40.6%	31 845	38.8%	57.0%
Remuneration of councillors	10 101	1 542	15.3%	2 726	27.0%	4 269	42.3%	1 995	41.5%	36.6%
Bulk purchases - electricity	203 854	56 122	27.5%	46 610	22.9%	102 732	50.4%	10 202	45.5%	356.9%
Inventory consumed	92 124	13 423	14.6%	36 743	39.9%	50 166	54.5%	17 326	52.9%	112.1%
Debt impairment	108 336	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 446	-	-	-	-	-	-	(109)	15.4%	(100.0%)
Interest	30 000	12 696	42.3%	22 637	75.5%	35 332	117.8%	26 716	127.0%	(15.3%)
Contracted services	92 062	9 996	10.9%	38 991	42.4%	48 987	53.2%	23 978	58.0%	62.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	29 800	-	-	-	-	-	-	-	-	-
Operational costs	58 413	4 086	7.0%	22 221	38.0%	26 307	45.0%	9 804	49.8%	126.6%
Losses on disposal of Assets	-	-	-	(59 139)	-	(59 139)	-	-	-	(100.0%)
Other Losses	-	-	-	916	-	916	-	99	-	826.9%
Surplus/(Deficit)	(105 373)	37 047		(92 891)		(55 844)		4 311		
Transfers and subsidies - capital (monetary allocations)	53 420	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	119 417	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 465	37 047		(92 891)		(55 844)		4 311		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 465	37 047		(92 891)		(55 844)		4 311		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 465	37 047		(92 891)		(55 844)		4 311		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 465	37 047		(92 891)		(55 844)		4 311		

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	65 740	13 094	19.9%	13 477	20.5%	26 572	40.4%	6 296	23.5%	114.1%
National Government	53 420	2 392	4.5%	12 133	22.7%	14 525	27.2%	6 220	20.9%	95.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 420	2 392	4.5%	12 133	22.7%	14 525	27.2%	6 220	20.9%	95.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 320	10 703	86.9%	1 345	10.9%	12 047	97.8%	76	41.1%	1 669.8%
Capital Expenditure Functional	65 740	13 094	19.9%	13 477	20.5%	26 572	40.4%	6 296	23.5%	114.1%
Municipal governance and administration	8 200	1 214	14.8%	1 345	16.4%	2 558	31.2%	76	6.4%	1 669.8%
Executive and Council	200	-	-	-	-	-	-	-	-	-
Finance and administration	8 000	1 214	15.2%	1 345	16.8%	2 558	32.0%	76	6.4%	1 669.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20	-	-	-	-	-	-	-	-	-
Community and Social Services	20	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 521	1 349	9.3%	7 327	50.5%	8 676	59.7%	2 841	20.4%	157.9%
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	14 421	1 349	9.4%	7 327	50.8%	8 676	60.2%	2 841	20.4%	157.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 999	10 532	24.5%	4 806	11.2%	15 338	35.7%	3 378	26.2%	42.2%
Energy sources	6 500	9 824	151.1%	2 112	32.5%	11 937	183.6%	179	55.7%	1 081.9%
Water Management	31 499	707	2.2%	1 841	5.8%	2 549	8.1%	2 567	19.4%	(28.3%)
Waste Water Management	3 000	-	-	-	-	-	-	506	70.7%	(100.0%)
Waste Management	2 000	-	-	852	42.6%	852	42.6%	127	3.6%	569.7%
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	730 180	143 234	19.6%	100 000	13.7%	243 233	33.3%	109 490	35.9%	(8.7%)
Property rates	137 878	19 473	14.1%	24 179	17.5%	43 652	31.7%	15 732	50.9%	53.7%
Service charges	337 393	50 448	15.0%	75 692	22.4%	126 139	37.4%	44 318	31.5%	70.8%
Other revenue	48 503	35 711	73.6%	(8 378)	(17.3%)	27 333	56.4%	26 579	35.0%	(131.5%)
Transfers and Subsidies - Operational	152 985	30 451	19.9%	-	-	30 451	19.9%	22 862	47.9%	(100.0%)
Transfers and Subsidies - Capital	53 420	7 151	13.4%	8 460	15.8%	15 611	29.2%	-	18.1%	(100.0%)
Interest	-	-	-	46	-	46	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(621 270)	(89 778)	14.5%	(124 775)	20.1%	(214 553)	34.5%	(85 154)	26.4%	46.5%
Suppliers and employees	(621 270)	(89 778)	14.5%	(124 775)	20.1%	(214 553)	34.5%	(85 154)	27.7%	46.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	108 909	53 456	49.1%	(24 776)	(22.7%)	28 680	26.3%	24 336	136.2%	(201.8%)
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	(62 740)	(17 258)	27.5%	(15 019)	23.9%	(32 277)	51.4%	(10 254)	35.5%	46.5%
Capital assets	(62 740)	(17 258)	27.5%	(15 019)	23.9%	(32 277)	51.4%	(10 254)	35.5%	46.5%
Net Cash from/(used) Investing Activities	(62 740)	(17 258)	27.5%	(15 019)	23.9%	(32 277)	51.4%	(10 254)	35.5%	46.5%
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	46 169	36 198	78.4%	(39 795)	(86.2%)	(3 596)	(7.8%)	14 082	916.5%	(382.6%)
Cash/cash equivalents at the year begin:	30 000	2 992	10.0%	42 596	142.0%	2 992	10.0%	60 667	133.6%	(29.8%)
Cash/cash equivalents at the year end:	76 169	42 596	55.9%	2 801	3.7%	2 801	3.7%	74 749	656.1%	(96.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 050	2.2%	4 899	1.8%	3 146	1.2%	255 605	94.8%	269 700	24.2%	(3 278)	(1.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 712	32.1%	7 322	12.6%	11 880	20.4%	20 414	35.0%	58 328	5.2%	1	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 801	3.5%	11 438	2.6%	10 720	2.4%	409 847	91.5%	447 807	40.2%	92	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 190	4.2%	632	2.2%	570	2.0%	26 049	91.6%	28 441	2.6%	5	-	-	-
Receivables from Exchange Transactions - Waste Management	1 446	4.6%	799	2.5%	699	2.2%	28 434	90.6%	31 378	2.8%	8	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 508	4.7%	8 225	4.6%	8 130	4.5%	155 368	86.2%	180 232	16.2%	(77)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	48	-	97 231	99.9%	97 284	8.7%	37	-	-	-
Total By Income Source	51 709	4.6%	33 318	3.0%	35 194	3.2%	992 948	89.2%	1 113 169	100.0%	(3 213)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 772	16.1%	6 379	13.3%	11 872	24.7%	22 103	45.9%	48 126	4.3%	1	-	-	-
Commercial	23 180	11.0%	7 523	3.6%	6 144	2.9%	174 051	82.5%	210 898	18.9%	(3 292)	(1.6%)	-	-
Households	20 757	2.4%	19 417	2.3%	17 178	2.0%	796 794	93.3%	854 146	76.7%	78	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	51 709	4.6%	33 318	3.0%	35 194	3.2%	992 948	89.2%	1 113 169	100.0%	(3 213)	(.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	22 851	2.5%	17 071	1.8%	-	-	884 124	95.7%	924 046	63.4%
Bulk Water	-	-	-	-	4 029	2.3%	170 905	97.7%	174 934	12.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 505	2.9%	3 067	.9%	7 992	2.2%	336 918	94.0%	358 482	24.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33 356	2.3%	20 138	1.4%	12 021	.8%	1 391 947	95.5%	1 457 462	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 923 133	1 260 487	25.6%	1 352 502	27.5%	2 612 989	53.1%	578 512	36.2%	133.8%
Exchange Revenue										
Service charges - Electricity	1 857 884	469 924	25.3%	368 244	19.8%	838 168	45.1%	217 913	34.3%	69.0%
Service charges - Water	555 504	100 137	18.0%	108 933	19.6%	209 071	37.6%	75 557	32.4%	44.2%
Service charges - Waste Water Management	171 486	37 891	22.0%	38 157	22.3%	75 848	44.2%	28 438	40.1%	34.2%
Service charges - Waste Management	215 236	42 854	19.9%	47 125	21.9%	89 979	41.8%	27 230	29.9%	73.1%
Sale of Goods and Rendering of Services	17 097	5 353	31.3%	5 030	29.4%	10 384	60.7%	2 949	36.0%	70.6%
Agency services	3 033	-	-	-	-	-	-	507	41.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370 781	91 585	24.7%	91 585	24.7%	183 170	49.4%	53 168	42.2%	72.3%
Interest earned from Current and Non Current Assets	9 475	-	-	-	-	-	-	1 409	90.3%	(100.0%)
Dividends	210	1 419	676.2%	1 563	745.2%	2 982	1 421.3%	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21 590	4 734	21.9%	4 754	22.0%	9 487	43.9%	3 101	38.8%	53.3%
Licence and permits	443	41	9.2%	125	28.3%	166	37.4%	52	24.1%	141.6%
Operational Revenue	62 157	3 077	5.0%	2 031	3.3%	5 108	8.2%	15 715	28.4%	(87.1%)
Non-Exchange Revenue										
Property rates	865 768	205 932	23.8%	441 912	51.0%	647 844	74.8%	129 433	36.0%	241.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 634	7 539	23.8%	4 645	14.7%	12 184	38.5%	6 510	47.1%	(28.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651 104	268 523	41.2%	213 784	32.8%	482 307	74.1%	4 393	42.7%	4 766.3%
Interest	89 732	21 678	24.2%	23 459	26.1%	45 137	50.3%	12 137	44.1%	93.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	1 153	-	1 153	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 110 124	1 056 264	20.7%	1 449 920	28.4%	2 506 184	49.0%	787 571	33.6%	84.1%
Employee related costs	1 166 402	256 342	22.0%	281 617	24.1%	537 959	46.1%	173 737	40.6%	62.1%
Remuneration of councillors	35 836	7 769	21.7%	9 370	26.1%	17 139	47.8%	7 084	43.4%	32.3%
Bulk purchases - electricity	1 669 349	551 688	33.0%	522 226	31.3%	1 073 914	64.3%	340 874	37.2%	53.2%
Inventory consumed	271 695	36 637	13.5%	67 050	24.7%	103 687	38.2%	39 915	35.6%	68.0%
Debt impairment	768 470	-	-	-	-	-	-	60 176	25.0%	(100.0%)
Depreciation and amortisation	311 957	-	-	251 549	80.6%	251 549	80.6%	-	-	(100.0%)
Interest	115 045	22 796	19.8%	81 355	70.7%	104 151	90.5%	9 982	68.6%	715.0%
Contracted services	424 828	118 918	28.0%	193 170	45.5%	312 088	73.5%	128 601	43.0%	50.2%
Transfers and subsidies	5 900	78	1.3%	-	-	78	1.3%	-	-	-
Irrecoverable debts written off	129 639	-	-	-	-	-	-	-	-	-
Operational costs	210 003	62 036	29.5%	43 516	20.7%	105 552	50.3%	27 201	31.2%	60.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	67	6.7%	67	6.7%	-	-	(100.0%)
Surplus/(Deficit)	(186 991)	204 223		(97 418)		106 805		(209 059)		
Transfers and subsidies - capital (monetary allocations)	204 378	46 034	22.5%	40 964	20.0%	86 998	42.6%	42 283	41.4%	(3.1%)
Transfers and subsidies - capital (in-kind)	10 000	-	-	371	3.7%	371	3.7%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	27 387	250 258		(56 083)		194 175		(166 776)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 387	250 258		(56 083)		194 175		(166 776)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 387	250 258		(56 083)		194 175		(166 776)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 387	250 258		(56 083)		194 175		(166 776)		

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	209 616	39 698	18.9%	38 211	18.2%	77 909	37.2%	37 358	33.2%	2.3%
National Government	202 606	39 406	19.4%	34 485	17.0%	73 891	36.5%	36 538	35.6%	(5.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	202 606	39 406	19.4%	34 485	17.0%	73 891	36.5%	36 538	35.6%	(5.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 010	292	4.2%	3 726	53.1%	4 018	57.3%	820	4.5%	354.3%
Capital Expenditure Functional	209 616	39 698	18.9%	38 211	18.2%	77 909	37.2%	37 358	32.2%	2.3%
Municipal governance and administration	6 470	145	2.2%	3 690	57.0%	3 834	59.3%	807	12.0%	357.3%
Executive and Council	135	67	49.6%	40	29.8%	107	79.3%	-	-	(100.0%)
Finance and administration	6 335	78	1.2%	3 650	57.6%	3 727	58.8%	807	12.0%	352.3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	135	148	109.3%	-	-	148	109.3%	2 171	38.3%	(100.0%)
Community and Social Services	135	148	109.3%	-	-	148	109.3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	2 171	59.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 104	721	2.3%	3 799	12.2%	4 520	14.5%	13	.1%	28 651.1%
Planning and Development	270	-	-	36	13.4%	36	13.4%	13	-	173.1%
Road Transport	30 834	721	2.3%	3 763	12.2%	4 484	14.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	171 907	38 685	22.5%	30 722	17.9%	69 407	40.4%	34 368	34.5%	(10.6%)
Energy sources	26 026	3 744	14.4%	6 408	24.6%	10 152	39.0%	7 434	17.4%	(13.8%)
Water Management	63 746	17 648	27.7%	10 041	15.8%	27 689	43.4%	15 680	52.6%	(36.0%)
Waste Water Management	82 000	17 293	21.1%	14 272	17.4%	31 566	38.5%	11 161	34.2%	27.9%
Waste Management	135	-	-	-	-	-	-	93	93.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	4 246 598	1 009 989	23.8%	905 394	21.3%	1 915 384	45.1%	424 509	32.7%	113.3%
Property rates	692 614	131 385	19.0%	154 429	22.3%	285 814	41.3%	81 123	28.8%	90.4%
Service charges	2 612 844	449 008	17.2%	488 368	18.7%	937 376	35.9%	271 343	30.9%	80.0%
Other revenue	133 439	55 827	41.8%	(14 742)	(11.0%)	41 085	30.8%	35 267	14.2%	(141.8%)
Transfers and Subsidies - Operational	612 525	271 232	44.3%	226 144	36.9%	497 377	81.2%	12 877	46.1%	1 656.2%
Transfers and Subsidies - Capital	185 544	102 430	55.2%	51 054	27.5%	153 484	82.7%	23 900	62.0%	113.6%
Interest	9 632	-	-	-	-	-	-	-	-	-
Dividends	-	106	-	141	-	247	-	-	-	(100.0%)
Payments	(4 058 136)	(799 180)	19.7%	(687 215)	16.9%	(1 486 395)	36.6%	(342 572)	26.0%	100.6%
Suppliers and employees	(3 937 191)	(799 180)	20.3%	(687 215)	17.5%	(1 486 395)	37.8%	(342 572)	26.7%	-
Finance charges	(115 045)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 900)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	188 462	210 809	111.9%	218 180	115.8%	428 988	227.6%	81 937	150.5%	166.3%
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	(190 882)	(57 943)	30.4%	(39 308)	20.6%	(97 251)	50.9%	(43 247)	45.3%	(9.1%)
Capital assets	(190 882)	(57 943)	30.4%	(39 308)	20.6%	(97 251)	50.9%	(43 247)	45.3%	(9.1%)
Net Cash from/(used) Investing Activities	(190 882)	(57 943)	30.4%	(39 308)	20.6%	(97 251)	50.9%	(43 247)	45.3%	(9.1%)
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	(2 420)	152 866	(6 315.5%)	178 871	(7 389.9%)	331 737	(13 705.4%)	38 690	(1 583.0%)	362.3%
Cash/cash equivalents at the year begin:	17 554	48 130	274.2%	198 136	1 128.7%	48 130	274.2%	222 478	127.2%	(10.9%)
Cash/cash equivalents at the year end:	15 134	198 136	1 309.2%	377 008	2 491.2%	377 008	2 491.2%	261 168	1 831.1%	44.4%

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	38 703	1.8%	29 972	1.4%	25 005	1.2%	2 008 955	95.5%	2 102 635	21.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	101 093	5.1%	60 933	3.1%	57 950	2.9%	1 771 589	89.0%	1 991 565	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	101 169	6.6%	78 770	5.2%	172 111	11.3%	1 175 799	77.0%	1 527 849	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 065	1.7%	9 887	1.3%	8 764	1.2%	716 650	95.8%	748 366	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 211	2.5%	11 604	1.9%	13 071	2.2%	562 132	93.4%	602 019	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	75	2.5%	2 872	97.5%	2 947	-	-	-	-	-
Interest on Arrear Debtor Accounts	40 687	3.2%	39 222	3.1%	38 435	3.0%	1 142 021	90.6%	1 260 365	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	303	-	78	-	132	-	1 642 921	100.0%	1 643 435	16.6%	-	-	-	-
Total By Income Source	310 231	3.1%	230 467	2.3%	315 543	3.2%	9 022 938	91.3%	9 879 179	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 229	5.0%	6 888	4.2%	5 185	3.1%	144 817	87.7%	165 119	1.7%	-	-	-	-
Commercial	216 368	2.6%	180 334	2.2%	243 426	3.0%	7 580 053	92.2%	8 220 180	83.2%	-	-	-	-
Households	85 634	5.7%	43 245	2.9%	66 932	4.5%	1 298 069	86.9%	1 493 880	15.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	310 231	3.1%	230 467	2.3%	315 543	3.2%	9 022 938	91.3%	9 879 179	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	158 293	2.4%	61 518	.9%	296 870	4.5%	6 020 631	92.1%	6 537 311	70.8%
Bulk Water	-	-	-	-	-	-	54 861	100.0%	54 861	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	0	100.0%	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 312	2.0%	3 606	.1%	11 146	.4%	2 569 235	97.5%	2 636 299	28.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	210 605	2.3%	65 124	.7%	308 015	3.3%	8 644 727	93.7%	9 228 471	100.0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Maysela	013 690 6208
Chief Financial Officer	Mr Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	2 514 956	698 682	27.8%	616 216	24.5%	1 314 897	52.3%	540 747	47.0%	14.0%
Exchange Revenue										
Service charges - Electricity	876 349	271 659	31.0%	224 602	25.6%	496 261	56.6%	193 080	43.8%	16.3%
Service charges - Water	129 564	36 582	28.2%	29 979	23.1%	66 561	51.4%	28 309	34.8%	5.9%
Service charges - Waste Water Management	103 916	27 924	26.9%	26 906	25.9%	54 830	52.8%	25 380	56.3%	6.0%
Service charges - Waste Management	121 446	31 221	25.7%	31 249	25.7%	62 470	51.4%	29 635	52.3%	5.4%
Sale of Goods and Rendering of Services	8 695	2 987	34.3%	1 261	14.5%	4 248	48.8%	1 645	54.4%	(23.3%)
Agency services	30 000	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 831	3 427	43.8%	3 581	45.7%	7 008	89.5%	2 942	75.9%	21.7%
Interest earned from Current and Non Current Assets	29 177	1 194	4.1%	695	2.4%	1 889	6.5%	5 631	13.1%	(87.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	19 733	5 233	26.5%	4 852	24.6%	10 085	51.1%	4 803	54.3%	1.0%
Rental from Fixed Assets	1 576	615	39.0%	498	31.6%	1 113	70.6%	505	72.8%	(1.4%)
Licence and permits	8 812	22	.3%	43	.5%	66	.7%	1 590	38.4%	(97.3%)
Operational Revenue	100 004	2 375	2.4%	3 008	3.0%	5 383	5.4%	3 263	5.3%	(7.8%)
Non-Exchange Revenue										
Property rates	639 381	163 443	25.6%	163 416	25.6%	326 859	51.1%	125 464	51.6%	30.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 934	1 835	7.4%	5 389	21.6%	7 224	29.0%	4 671	30.2%	15.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357 023	147 512	41.3%	117 858	33.0%	265 370	74.3%	111 358	73.4%	5.8%
Interest	8 571	2 653	31.0%	2 872	33.5%	5 526	64.5%	2 472	78.5%	16.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 442	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20 000	-	-	-	-	-	-	-	55.2%	-
Other Gains	20 500	0	-	5	-	5	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 625 444	667 380	25.4%	544 725	20.7%	1 212 105	46.2%	500 317	46.1%	8.9%
Employee related costs	843 314	209 441	24.8%	209 139	24.8%	418 581	49.6%	191 164	49.5%	9.4%
Remuneration of councillors	32 215	7 077	22.0%	8 394	26.1%	15 471	48.0%	8 716	52.6%	(3.7%)
Bulk purchases - electricity	789 406	276 885	35.1%	158 505	20.1%	435 390	55.2%	160 713	52.2%	(1.4%)
Inventory consumed	76 931	21 355	27.8%	18 724	24.3%	40 079	52.1%	25 707	48.5%	(27.2%)
Debt impairment	21 164	1	-	-	-	1	-	-	-	-
Depreciation and amortisation	261 798	60 392	23.1%	60 392	23.1%	120 785	46.1%	13 459	44.9%	348.7%
Interest	126 436	14	-	2	-	15	-	1	-	79.4%
Contracted services	252 519	42 169	16.7%	52 272	20.7%	94 441	37.4%	68 517	40.4%	(23.7%)
Transfers and subsidies	6 465	29	.4%	1 513	23.4%	1 542	23.8%	92	18.0%	1 536.7%
Irrecoverable debts written off	23 369	-	-	(0)	-	(0)	-	-	(2%)	(100.0%)
Operational costs	185 366	50 017	27.0%	35 765	19.3%	85 782	46.3%	31 948	49.7%	11.9%
Losses on disposal of Assets	4 000	-	-	-	-	-	-	-	-	-
Other Losses	2 461	-	-	18	.7%	18	.7%	-	-	(100.0%)
Surplus/(Deficit)	(110 488)	31 302		71 491		102 792		40 430		
Transfers and subsidies - capital (monetary allocations)	170 149	13 364	7.9%	61 842	36.3%	75 206	44.2%	52 439	31.2%	17.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 661	44 666		133 333		177 999		92 869		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 661	44 666		133 333		177 999		92 869		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 661	44 666		133 333		177 999		92 869		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 661	44 666		133 333		177 999		92 869		

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	211 949	16 725	7.9%	67 540	31.9%	84 265	39.8%	71 965	40.3%	(6.1%)
National Government	170 149	14 516	8.5%	60 691	35.7%	75 206	44.2%	53 354	31.7%	13.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	170 149	14 516	8.5%	60 691	35.7%	75 206	44.2%	53 354	31.7%	13.8%
Borrowing	-	-	-	-	-	-	-	6 092	-	(100.0%)
Internally generated funds	41 800	2 209	5.3%	6 849	16.4%	9 059	21.7%	12 520	54.4%	(45.3%)
Capital Expenditure Functional	211 949	16 725	7.9%	67 540	31.9%	84 265	39.8%	71 965	40.3%	(6.1%)
Municipal governance and administration	3 800	-	-	26	.7%	26	.7%	1 084	-	(97.6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 800	-	-	26	.7%	26	.7%	1 084	-	(97.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 000	2 970	16.5%	9 029	50.2%	11 999	66.7%	131	1.3%	6 773.9%
Community and Social Services	11 000	2 970	27.0%	7 944	72.2%	10 914	99.2%	131	1.6%	5 947.7%
Sport And Recreation	7 000	-	-	1 085	15.5%	1 085	15.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 000	3 998	21.0%	8 226	43.3%	12 223	64.3%	15 909	48.7%	(48.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	19 000	3 998	21.0%	8 226	43.3%	12 223	64.3%	15 478	47.4%	(46.9%)
Environmental Protection	-	-	-	-	-	-	-	431	-	(100.0%)
Trading Services	171 149	9 757	5.7%	50 259	29.4%	60 016	35.1%	54 842	38.9%	(8.4%)
Energy sources	31 300	-	-	6 779	21.7%	6 779	21.7%	26 311	46.4%	(74.2%)
Water Management	96 500	7 839	8.1%	21 638	22.4%	29 476	30.5%	22 658	34.6%	(4.5%)
Waste Water Management	21 349	1 919	9.0%	9 566	44.8%	11 485	53.8%	5 492	38.8%	74.2%
Waste Management	22 000	-	-	12 276	55.8%	12 276	55.8%	381	-	3 123.5%
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	2 979 800	693 538	23.3%	537 693	18.0%	1 231 231	41.3%	459 052	37.1%	17.1%
Property rates	607 412	62 614	10.3%	71 336	11.7%	133 950	22.1%	58 809	25.2%	21.3%
Service charges	1 609 274	196 840	12.2%	200 787	12.5%	397 627	24.7%	161 961	25.1%	24.0%
Other revenue	192 293	200 252	104.1%	46 822	24.3%	247 074	128.5%	22 330	22.7%	109.7%
Transfers and Subsidies - Operational	357 023	188 018	52.7%	163 360	45.8%	351 378	98.4%	147 402	95.2%	10.8%
Transfers and Subsidies - Capital	170 149	44 621	26.2%	54 692	32.1%	99 314	58.4%	62 920	66.9%	(13.1%)
Interest	43 648	1 193	2.7%	695	1.6%	1 889	4.3%	5 631	13.1%	(87.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 514 183)	(624 099)	24.8%	(426 872)	17.0%	(1 050 971)	41.8%	(248 860)	26.5%	71.5%
Suppliers and employees	(2 392 128)	(624 099)	26.1%	(426 872)	17.8%	(1 050 971)	43.9%	(248 860)	27.7%	71.5%
Finance charges	(115 590)	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 465)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	465 617	69 439	14.9%	110 821	23.8%	180 260	38.7%	210 192	61.6%	(47.3%)
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	(223 422)	(75 062)	33.6%	(62 051)	27.8%	(137 113)	61.4%	(71 097)	45.8%	(12.7%)
Capital assets	(223 422)	(75 062)	33.6%	(62 051)	27.8%	(137 113)	61.4%	(71 097)	45.8%	(12.7%)
Net Cash from(used) Investing Activities	(223 422)	(75 062)	33.6%	(62 051)	27.8%	(137 113)	61.4%	(71 097)	47.3%	(12.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(134 443)	-	-	(67 221)	50.0%	(67 221)	50.0%	(30 491)	47.0%	120.5%
Repayment of borrowing	(134 443)	-	-	(67 221)	50.0%	(67 221)	50.0%	(30 491)	47.0%	120.5%
Net Cash from(used) Financing Activities	(134 443)	-	-	(67 221)	50.0%	(67 221)	50.0%	(30 491)	47.0%	120.5%
Net Increase/(Decrease) in cash held	107 752	(5 623)	(5.2%)	(18 452)	(17.1%)	(24 075)	(22.3%)	108 604	69.8%	(117.0%)
Cash/cash equivalents at the year begin:	126 238	4 672	3.7%	11 158	8.8%	4 672	3.7%	364 046	56.7%	(96.9%)
Cash/cash equivalents at the year end:	233 990	11 158	4.8%	(7 294)	(3.1%)	(7 294)	(3.1%)	472 650	65.7%	(101.5%)

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	11 381	18.2%	4 142	6.6%	2 637	4.2%	44 266	70.9%	62 426	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 599	33.5%	6 056	5.9%	4 933	4.8%	57 775	56.9%	103 362	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 110	23.2%	11 253	6.5%	8 320	4.8%	113 221	65.5%	172 905	32.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 664	16.5%	2 750	5.9%	1 971	4.2%	34 142	73.4%	46 528	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 686	17.1%	2 736	5.4%	1 969	3.9%	37 516	73.7%	50 907	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	26	100.0%	26	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 206	4.5%	2 174	4.4%	2 017	4.1%	42 504	86.9%	48 902	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 172	10.6%	709	1.5%	477	1.0%	42 313	86.9%	48 670	9.1%	-	-	-	-
Total By Income Source	109 819	20.6%	29 820	5.6%	22 325	4.2%	371 763	69.7%	533 726	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 679	18.5%	4 825	15.7%	3 744	12.2%	16 530	53.7%	30 777	5.8%	-	-	-	-
Commercial	58 718	24.8%	11 001	4.6%	7 778	3.3%	159 669	67.3%	237 166	44.4%	-	-	-	-
Households	45 422	17.1%	13 993	5.3%	10 803	4.1%	195 564	73.6%	265 783	49.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	109 819	20.6%	29 820	5.6%	22 325	4.2%	371 763	69.7%	533 726	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	-	-	-	-	-	-	101	100.0%	101	.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 967	73.4%	418	1.3%	192	.6%	7 731	24.7%	31 308	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 967	73.1%	418	1.3%	192	.6%	7 832	24.9%	31 409	100.0%

Contact Details

Municipal Manager	Mr Manda Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	366 090	42 535	11.6%	104 214	28.5%	146 749	40.1%	70 109	48.9%	48.6%	
Exchange Revenue											
Service charges - Electricity	77 706	14 575	18.8%	28 526	36.7%	43 101	55.5%	4 879	26.5%	484.7%	
Service charges - Water	21 121	2 771	13.1%	3 280	15.5%	6 051	28.7%	4 127	47.2%	(20.5%)	
Service charges - Waste Water Management	14 068	2 403	17.1%	3 458	24.6%	5 861	41.7%	2 497	41.1%	38.5%	
Service charges - Waste Management	12 252	1 977	16.1%	2 871	23.4%	4 847	39.6%	1 985	40.2%	44.6%	
Sale of Goods and Rendering of Services	1 594	149	9.3%	150	9.4%	298	18.7%	153	10.5%	(2.1%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	14 277	3 284	23.0%	4 542	31.8%	7 826	54.8%	-	-	(100.0%)	
Interest earned from Current and Non Current Assets	2 318	390	16.8%	349	15.0%	738	31.9%	525	68.8%	(33.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	49	8	17.3%	13	25.9%	21	43.2%	12	50.8%	7.0%	
Rental from Fixed Assets	17 440	119	.7%	290	1.7%	409	2.3%	4 233	52.2%	(93.1%)	
Licence and permits	16	-	-	47	299.3%	47	299.3%	3	23.2%	1 253.6%	
Operational Revenue	3 001	404	13.5%	119	4.0%	523	17.4%	856	27.2%	(86.1%)	
Non-Exchange Revenue											
Property rates	89 239	11 882	13.3%	19 983	22.4%	31 865	35.7%	17 723	64.3%	12.8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	14 891	4 318	29.0%	5 914	39.7%	10 232	68.7%	37	.8%	15 970.3%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	98 119	255	.3%	34 672	35.3%	34 927	35.6%	33 079	75.0%	4.8%	
Interest	-	1	-	1	-	2	-	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	0	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	460 436	110 618	24.0%	62 831	13.6%	173 449	37.7%	90 671	31.0%	(30.7%)	
Employee related costs	134 276	47 865	35.6%	14 100	10.5%	61 965	46.1%	42 767	50.9%	(67.0%)	
Remuneration of councillors	7 885	1 920	24.3%	1 544	19.6%	3 464	43.9%	-	14.3%	(100.0%)	
Bulk purchases - electricity	95 960	27 858	29.0%	17 383	18.1%	45 241	47.1%	17 411	45.5%	(2%)	
Inventory consumed	14 908	1 609	10.8%	1 168	7.8%	2 777	18.6%	5 501	28.7%	(78.8%)	
Debt impairment	51 095	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	80 030	17 206	21.5%	-	-	17 206	21.5%	-	-	-	
Interest	5 000	2 885	57.7%	3 877	77.5%	6 762	135.2%	5 364	116.4%	(27.7%)	
Contracted services	50 732	5 172	10.2%	15 100	29.8%	20 273	40.0%	10 061	37.7%	50.1%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	10	-	618	-	628	-	-	-	(100.0%)	
Operational costs	20 550	6 093	29.6%	9 041	44.0%	15 133	73.6%	9 567	48.1%	(5.5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(94 346)	(68 082)		41 383		(26 700)		(20 562)			
Transfers and subsidies - capital (monetary allocations)	56 712	5 266	9.3%	35 329	62.3%	40 595	71.6%	15 476	39.4%	128.3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(37 634)	(62 816)		76 711		13 895		(5 086)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(37 634)	(62 816)		76 711		13 895		(5 086)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(37 634)	(62 816)		76 711		13 895		(5 086)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(37 634)	(62 816)		76 711		13 895		(5 086)			

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	58 068	13 915	24.0%	22 300	38.4%	36 216	62.4%	13 432	29.6%	66.0%
National Government	55 683	13 915	25.0%	22 106	39.7%	36 021	64.7%	13 361	34.3%	65.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 683	13 915	25.0%	22 106	39.7%	36 021	64.7%	13 361	34.3%	65.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 385	-	-	195	8.2%	195	8.2%	71	1.6%	174.1%
Capital Expenditure Functional	58 268	13 928	23.9%	22 300	38.3%	36 229	62.2%	15 128	32.5%	47.4%
Municipal governance and administration	700	-	-	195	27.8%	195	27.8%	71	3.0%	174.1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	700	-	-	195	27.8%	195	27.8%	71	3.0%	174.1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 140	3 926	38.7%	4 765	47.0%	8 691	85.7%	-	-	(100.0%)
Community and Social Services	10 000	3 926	39.3%	4 765	47.7%	8 691	86.9%	-	-	(100.0%)
Sport And Recreation	140	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 612	1 894	41.1%	5 155	111.8%	7 049	152.8%	2 320	19.7%	122.2%
Planning and Development	60	-	-	-	-	-	-	-	-	-
Road Transport	4 552	1 894	41.6%	5 155	113.2%	7 049	154.8%	2 320	19.7%	122.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 815	8 109	18.9%	12 185	28.5%	20 294	47.4%	12 736	40.5%	(4.3%)
Energy sources	-	-	-	-	-	-	-	86	2.3%	(100.0%)
Water Management	28 866	4 974	17.2%	4 740	16.4%	9 714	33.7%	2 626	45.7%	80.5%
Waste Water Management	10 350	3 135	30.3%	5 027	48.6%	8 161	78.9%	10 025	44.2%	(49.9%)
Waste Management	3 600	-	-	2 419	67.2%	2 419	67.2%	-	-	(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	389 780	37 525	9.6%	103 257	26.5%	140 782	36.1%	70 541	41.1%	46.4%
Property rates	82 100	3 746	4.6%	10 953	13.3%	14 699	17.9%	10 956	34.1%	-
Service charges	115 135	13 643	11.8%	29 476	25.6%	43 119	37.5%	17 725	29.7%	66.3%
Other revenue	35 396	15 681	44.3%	8 225	23.2%	23 906	67.5%	6 248	6.2%	31.6%
Transfers and Subsidies - Operational	98 119	4 160	4.2%	31 607	32.2%	35 767	36.5%	30 595	74.9%	3.3%
Transfers and Subsidies - Capital	56 712	-	-	22 661	40.0%	22 661	40.0%	5 000	66.3%	353.2%
Interest	2 318	295	12.7%	335	14.4%	629	27.2%	17	4.3%	1 924.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(354 398)	(26 789)	7.6%	(43 010)	12.1%	(69 798)	19.7%	(25 052)	15.5%	71.7%
Suppliers and employees	(349 398)	(26 789)	7.7%	(43 010)	12.3%	(69 798)	20.0%	(25 052)	15.9%	71.7%
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	35 382	10 736	30.3%	60 248	170.3%	70 984	200.6%	45 489	339.6%	32.4%
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	(58 068)	(16 077)	27.7%	(29 693)	51.1%	(45 770)	78.8%	(16 514)	36.5%	79.8%
Capital assets	(58 068)	(16 077)	27.7%	(29 693)	51.1%	(45 770)	78.8%	(16 514)	36.5%	79.8%
Net Cash from(used) Investing Activities	(58 068)	(16 077)	27.7%	(29 693)	51.1%	(45 770)	78.8%	(16 514)	36.5%	79.8%
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	(22 685)	(5 341)	23.5%	30 555	(134.7%)	25 214	(111.1%)	28 974	(242.6%)	5.5%
Cash/cash equivalents at the year begin:	37 003	16 211	43.8%	10 870	29.4%	16 211	43.8%	62 921	34.0%	(82.7%)
Cash/cash equivalents at the year end:	14 318	10 870	75.9%	41 425	289.3%	41 425	289.3%	91 895	(726.5%)	(54.9%)

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	1 540	2.3%	1 173	1.7%	1 320	1.9%	63 674	94.0%	67 707	12.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 226	11.6%	2 560	2.0%	2 433	1.9%	110 631	84.5%	130 850	23.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 819	2.8%	4 050	1.9%	3 845	1.8%	194 735	93.4%	208 449	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 068	2.8%	833	2.2%	784	2.1%	34 831	92.8%	37 516	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	987	2.5%	838	2.1%	801	2.0%	37 220	93.4%	39 845	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.5%	0	.5%	0	.5%	100	98.6%	102	-	-	-	100	-
Interest on Arrear Debtor Accounts	1 542	2.6%	1 525	2.6%	1 504	2.5%	55 077	92.3%	59 648	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	2	-	2	-	13 477	99.9%	13 485	2.4%	-	-	-	-
Total By Income Source	26 185	4.7%	10 982	2.0%	10 689	1.9%	509 746	91.4%	557 602	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 581	1.9%	2 167	1.6%	2 218	1.6%	132 430	95.0%	139 395	25.0%	-	-	-	-
Commercial	15 193	16.6%	2 009	2.2%	1 918	2.1%	72 617	79.2%	91 738	16.5%	-	-	-	-
Households	8 410	2.6%	6 806	2.1%	6 553	2.0%	304 699	93.3%	326 469	58.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 185	4.7%	10 982	2.0%	10 689	1.9%	509 746	91.4%	557 602	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 307	3.1%	837	.8%	7 391	7.0%	94 033	89.1%	105 567	34.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 656	4.2%	5 443	2.7%	3 468	1.7%	186 996	91.4%	204 563	66.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 963	3.9%	6 281	2.0%	10 859	3.5%	281 028	90.6%	310 131	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	1 064 762	354 763	33.3%	313 055	29.4%	667 818	62.7%	309 810	73.1%	1.0%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	110 100	27 596	25.1%	27 623	25.1%	55 219	50.2%	25 582	53.5%	8.0%	
Service charges - Waste Water Management	2 504	726	29.0%	591	23.6%	1 318	52.6%	635	46.9%	(6.9%)	
Service charges - Waste Management	41 860	10 372	24.8%	10 377	24.8%	20 749	49.6%	9 901	49.6%	4.8%	
Sale of Goods and Rendering of Services	411	58	14.0%	267	65.1%	325	79.1%	64	12.3%	320.0%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	220 039	33 932	15.4%	34 981	15.9%	68 913	31.3%	51 924	118.2%	(32.6%)	
Interest earned from Current and Non Current Assets	12 554	4 407	35.1%	1 744	13.9%	6 151	49.0%	1 601	69.4%	9.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	749	590	78.8%	187	24.9%	777	103.7%	389	66.9%	(52.0%)	
Licence and permits	3	1	27.2%	1	43.7%	2	71.0%	1	35.1%	22.4%	
Operational Revenue	871	191	21.9%	64	7.4%	255	29.3%	192	31.6%	(66.7%)	
Non-Exchange Revenue											
Property rates	64 571	16 457	25.5%	16 457	25.5%	32 914	51.0%	15 102	49.1%	9.0%	
Surcharges and Taxes	-	9 454	-	23 258	-	32 711	-	7 363	-	215.9%	
Fines, penalties and forfeits	3 343	50	1.5%	48	1.4%	98	2.9%	51	3.5%	(4.8%)	
Licences or permits	324	75	23.2%	81	25.0%	156	48.1%	43	78.7%	88.3%	
Transfer and subsidies - Operational	607 434	250 856	41.3%	197 376	32.5%	448 232	73.8%	196 962	74.6%	2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 212 019	172 278	14.2%	201 037	16.6%	373 316	30.8%	185 555	33.0%	8.3%	
Employee related costs	207 837	45 037	21.7%	49 569	23.8%	94 606	45.5%	43 308	44.6%	14.5%	
Remuneration of councillors	31 005	6 733	21.7%	7 544	24.3%	14 277	46.0%	8 165	49.9%	(7.6%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	180 993	34 546	19.1%	48 343	26.7%	82 889	45.8%	58 047	42.4%	(16.7%)	
Debt impairment	387 451	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	88 821	18 862	21.2%	18 602	20.9%	37 465	42.2%	18 128	40.7%	2.6%	
Interest	-	-	-	-	-	-	-	0	-	(100.0%)	
Contracted services	180 380	39 861	22.1%	46 340	25.7%	86 201	47.8%	36 539	48.9%	26.8%	
Transfers and subsidies	700	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	5 324	965	18.1%	1 664	31.3%	2 629	49.4%	875	47.9%	90.1%	
Operational costs	129 508	26 273	20.3%	28 976	22.4%	55 249	42.7%	20 494	36.6%	41.4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(147 256)	182 485		112 018		294 503		124 254			
Transfers and subsidies - capital (monetary allocations)	216 343	69 035	31.9%	-	-	69 035	31.9%	113 141	61.1%	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	69 087	251 519		112 018		363 537		237 396			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	69 087	251 519		112 018		363 537		237 396			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	69 087	251 519		112 018		363 537		237 396			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	69 087	251 519		112 018		363 537		237 396			

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	238 290	43 810	18.4%	92 807	38.9%	136 618	57.3%	86 030	50.9%	7.9%
National Government	216 343	43 658	20.2%	83 148	38.4%	126 807	58.6%	81 812	53.5%	1.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216 343	43 658	20.2%	83 148	38.4%	126 807	58.6%	81 812	53.5%	1.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 947	152	.7%	9 659	44.0%	9 811	44.7%	4 218	19.8%	129.0%
Capital Expenditure Functional	238 290	43 810	18.4%	92 807	38.9%	136 618	57.3%	86 030	50.9%	7.9%
Municipal governance and administration	6 150	14	.2%	1 267	20.6%	1 281	20.8%	902	51.6%	40.4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 150	14	.2%	1 267	20.6%	1 281	20.8%	902	51.6%	40.4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	27 500	4 428	16.1%	8 784	31.9%	13 212	48.0%	4 104	79.8%	114.0%
Community and Social Services	7 500	-	-	676	9.0%	676	9.0%	-	-	(100.0%)
Sport And Recreation	20 000	4 428	22.1%	8 108	40.5%	12 536	62.7%	4 104	189.6%	97.6%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 021	7 672	11.1%	15 038	21.8%	22 709	32.9%	12 567	77.3%	19.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	69 021	7 672	11.1%	15 038	21.8%	22 709	32.9%	12 567	77.3%	19.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	135 619	31 697	23.4%	67 719	49.9%	99 416	73.3%	68 457	44.5%	(1.1%)
Energy sources	8 000	1 982	24.8%	3 743	46.8%	5 725	71.6%	7 409	51.4%	(49.5%)
Water Management	90 138	25 051	27.8%	40 563	45.0%	65 614	72.8%	44 920	46.2%	(9.7%)
Waste Water Management	29 000	4 664	16.1%	16 978	58.5%	21 643	74.6%	10 439	26.7%	62.6%
Waste Management	8 481	-	-	6 435	75.9%	6 435	75.9%	5 689	103.8%	13.1%
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	967 318	301 705	31.2%	293 639	30.4%	595 345	61.5%	291 315	64.4%	.8%
Property rates	41 077	5 977	14.6%	9 594	23.4%	15 571	37.9%	11 199	152.6%	(14.3%)
Service charges	9 638	2 992	31.0%	3 323	34.5%	6 315	65.5%	3 041	9.7%	9.3%
Other revenue	80 272	31 358	39.1%	26 318	32.8%	57 676	71.9%	10 353	116.0%	154.2%
Transfers and Subsidies - Operational	607 434	246 078	40.5%	197 582	32.5%	443 660	73.0%	183 943	71.6%	7.4%
Transfers and Subsidies - Capital	216 343	15 300	7.1%	56 823	26.3%	72 123	33.3%	82 779	50.8%	(31.4%)
Interest	12 554	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(730 423)	(108 900)	14.9%	(144 818)	19.8%	(253 718)	34.7%	(130 664)	31.0%	10.8%
Suppliers and employees	(729 723)	(108 900)	14.9%	(144 818)	19.8%	(253 718)	34.8%	(130 664)	31.0%	10.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	236 895	192 805	81.4%	148 822	62.8%	341 627	144.2%	160 651	145.5%	(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	(238 290)	(51 565)	21.6%	(105 670)	44.3%	(157 236)	66.0%	(92 746)	55.3%	13.9%
Capital assets	(238 290)	(51 565)	21.6%	(105 670)	44.3%	(157 236)	66.0%	(92 746)	55.3%	13.9%
Net Cash from(used) Investing Activities	(238 290)	(51 565)	21.6%	(105 670)	44.3%	(157 236)	66.0%	(92 746)	55.3%	13.9%
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	(1 394)	141 240	(10 129.2%)	43 152	(3 094.7%)	184 391	(13 223.9%)	67 905	10 976.4%	(36.5%)
Cash/cash equivalents at the year begin:	169 696	214 351	126.3%	369 310	217.6%	214 351	126.3%	368 050	140.2%	.3%
Cash/cash equivalents at the year end:	168 301	369 310	219.4%	412 461	245.1%	412 461	245.1%	435 955	324.0%	(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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 553	1.1%	10 095	1.1%	10 021	1.1%	920 514	96.8%	951 182	40.1%	2	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	158	100.0%	158	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 243	1.6%	4 310	1.3%	4 275	1.3%	311 412	95.7%	325 239	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	192	1.1%	178	1.0%	170	.9%	17 463	97.0%	18 003	.8%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	3 950	1.0%	3 932	1.0%	3 925	.9%	401 584	97.1%	413 392	17.4%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 785	1.8%	11 656	1.8%	11 538	1.7%	629 102	94.7%	664 080	28.0%	114	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	113	100.0%	113	-	-	-	-	-
Total By Income Source	31 722	1.3%	30 170	1.3%	29 929	1.3%	2 280 346	96.1%	2 372 167	100.0%	118	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 077	1.9%	4 655	1.8%	4 564	1.7%	251 059	94.6%	265 354	11.2%	0	-	-	-
Commercial	2 964	2.4%	1 968	1.6%	1 943	1.6%	117 520	94.5%	124 395	5.2%	16	-	-	-
Households	23 681	1.2%	23 546	1.2%	23 422	1.2%	1 911 767	96.4%	1 982 417	83.6%	102	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 722	1.3%	30 170	1.3%	29 929	1.3%	2 280 346	96.1%	2 372 167	100.0%	118	-	-	-

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	987	100.0%	-	-	-	-	0	-	987	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	987	100.0%	-	-	-	-	0	-	987	100.0%

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	805 454	283 497	35.2%	244 332	30.3%	527 829	65.5%	222 643	66.3%	9.7%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	96 667	23 989	24.8%	25 036	25.9%	49 025	50.7%	19 901	35.0%	25.8%	
Service charges - Waste Water Management	13 556	2 771	20.4%	2 742	20.2%	5 513	40.7%	2 610	64.3%	5.1%	
Service charges - Waste Management	5 911	1 557	26.3%	958	16.2%	2 515	42.5%	1 419	60.5%	(32.5)%	
Sale of Goods and Rendering of Services	762	64	8.3%	55	7.3%	119	15.6%	55	17.5%	.1%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	67 363	8	-	(15)	-	(7)	-	16 266	56.3%	(100.1)%	
Interest earned from Current and Non Current Assets	7 419	1 194	16.1%	1 862	25.1%	3 056	41.2%	441	199.8%	321.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	371	130	35.0%	155	41.7%	285	76.7%	71	48.7%	118.4%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	13 970	72	.5%	1 256	9.0%	1 327	9.5%	1 545	15.6%	(18.7)%	
Non-Exchange Revenue											
Property rates	66 024	14 200	21.5%	15 927	24.1%	30 127	45.6%	15 269	75.2%	4.3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	332	14	4.2%	16	4.8%	30	8.9%	23	22.8%	(32.0)%	
Licences or permits	7 960	10	.1%	1 330	16.7%	1 340	16.8%	1 139	22.5%	16.8%	
Transfer and subsidies - Operational	525 118	220 238	41.9%	175 535	33.4%	395 773	75.4%	163 903	73.8%	7.1%	
Interest	-	19 251	-	19 475	-	38 726	-	-	-	(100.0)%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	811 890	141 539	17.4%	188 769	23.3%	330 308	40.7%	149 966	45.5%	25.9%	
Employee related costs	280 153	62 095	22.2%	62 591	22.3%	124 686	44.5%	38 351	46.6%	63.2%	
Remuneration of councillors	29 635	6 485	21.9%	9 444	31.9%	15 929	53.8%	2 396	40.9%	294.3%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	12 980	2 197	16.9%	6 659	51.3%	8 856	68.2%	2 933	33.2%	127.0%	
Debt impairment	120 298	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	64 325	-	-	-	-	-	-	-	-	-	
Interest	1 000	24	2.4%	45	4.5%	69	6.9%	100	5.0%	(55.4)%	
Contracted services	195 192	40 245	20.6%	72 525	37.2%	112 770	57.8%	75 461	76.7%	(3.9)%	
Transfers and subsidies	8 400	2 324	27.7%	1 355	16.1%	3 679	43.8%	2 781	48.9%	(51.3)%	
Irrecoverable debts written off	-	-	-	-	-	-	-	37	-	(100.0)%	
Operational costs	99 907	28 168	28.2%	36 151	36.2%	64 319	64.4%	27 907	58.8%	29.5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(6 436)	141 958		55 563		197 520		72 677			
Transfers and subsidies - capital (monetary allocations)	146 680	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	140 244	141 958		55 563		197 520		72 677			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	140 244	141 958		55 563		197 520		72 677			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	140 244	141 958		55 563		197 520		72 677			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	140 244	141 958		55 563		197 520		72 677			

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	139 916	18 569	13.3%	58 595	41.9%	77 164	55.2%	52 269	40.8%	12.1%
National Government	139 416	18 569	13.3%	58 530	42.0%	77 099	55.3%	52 269	43.8%	12.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139 416	18 569	13.3%	58 530	42.0%	77 099	55.3%	52 269	43.8%	12.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	65	13.0%	65	13.0%	-	-	(100.0%)
Capital Expenditure Functional	139 916	18 569	13.3%	58 595	41.9%	77 164	55.2%	52 269	40.8%	12.1%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 500	1 937	5.8%	14 433	43.1%	16 369	48.9%	23 192	47.7%	(37.8%)
Planning and Development	500	-	-	65	13.0%	65	13.0%	-	-	(100.0%)
Road Transport	33 000	1 937	5.9%	14 368	43.5%	16 304	49.4%	23 192	47.7%	(38.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	106 416	16 632	15.6%	44 163	41.5%	60 794	57.1%	29 076	41.5%	51.9%
Energy sources	1 391	-	-	719	51.7%	719	51.7%	-	-	(100.0%)
Water Management	46 749	2 901	6.2%	26 068	55.8%	28 969	62.0%	11 848	57.6%	120.0%
Waste Water Management	58 276	13 730	23.6%	17 376	29.8%	31 106	53.4%	17 229	36.2%	.9%
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	813 139	262 615	32.3%	204 663	25.2%	467 278	57.5%	204 804	71.2%	(.1%)
Property rates	31 325	577	1.8%	10 443	33.3%	11 020	35.2%	16 914	128.5%	(38.3%)
Service charges	83 609	1 468	1.8%	8 884	10.6%	10 352	12.4%	1 964	4.3%	352.3%
Other revenue	18 988	35 869	188.9%	9 137	48.1%	45 006	237.0%	21 272	503.3%	(57.0%)
Transfers and Subsidies - Operational	525 118	223 013	42.5%	173 521	33.0%	396 534	75.5%	163 903	74.6%	5.9%
Transfers and Subsidies - Capital	146 680	500	.3%	591	.4%	1 091	.7%	-	.7%	(100.0%)
Interest	7 419	1 188	16.0%	2 087	28.1%	3 275	44.2%	751	-	177.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(616 382)	(97 618)	15.8%	(102 977)	16.7%	(200 595)	32.5%	(97 383)	24.8%	5.7%
Suppliers and employees	(616 382)	(97 618)	15.8%	(102 977)	16.7%	(200 595)	32.5%	(97 383)	24.8%	5.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	196 757	164 997	83.9%	101 686	51.7%	266 683	135.5%	107 421	236.4%	(5.3%)
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	(139 416)	(21 092)	15.1%	(61 891)	44.4%	(82 983)	59.5%	(56 389)	46.0%	9.8%
Capital assets	(139 416)	(21 092)	15.1%	(61 891)	44.4%	(82 983)	59.5%	(56 389)	46.0%	9.8%
Net Cash from(used) Investing Activities	(139 416)	(21 092)	15.1%	(61 891)	44.4%	(82 983)	59.5%	(56 389)	46.0%	9.8%
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	57 341	143 905	251.0%	39 795	69.4%	183 700	320.4%	51 031	3 559.9%	(22.0%)
Cash/cash equivalents at the year begin:	50 947	1 543	3.0%	145 303	285.2%	1 543	3.0%	284 270	14.8%	(48.9%)
Cash/cash equivalents at the year end:	108 289	145 303	134.2%	185 098	170.9%	185 098	170.9%	335 301	550.5%	(44.8%)

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	11 292	2.4%	5 632	1.2%	10 325	2.2%	449 803	94.3%	477 053	49.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 719	2.6%	3 479	2.5%	3 236	2.3%	130 773	92.6%	141 208	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 043	2.4%	958	2.2%	955	2.2%	41 351	93.3%	44 306	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	581	1.5%	565	1.5%	974	2.5%	36 275	94.5%	38 395	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 873	2.6%	6 758	2.6%	6 608	2.5%	244 258	92.3%	264 497	27.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	100.0%	-	-	-	-	-	-
Other	-	-	-	-	-	-	307	-	307	-	-	-	-	-
Total By Income Source	23 508	2.4%	17 393	1.8%	22 098	2.3%	902 767	93.5%	965 766	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 038	2.8%	8 106	1.6%	12 749	2.6%	462 958	93.0%	497 850	51.5%	-	-	-	-
Commercial	2 603	2.3%	2 471	2.2%	2 580	2.3%	103 429	93.1%	111 083	11.5%	-	-	-	-
Households	6 867	1.9%	6 816	1.9%	6 769	1.9%	336 380	94.3%	356 833	36.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 508	2.4%	17 393	1.8%	22 098	2.3%	902 767	93.5%	965 766	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	1 339	100.0%	-	-	-	-	-	-	1 339	141.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	758	(193.5%)	25	(6.4%)	0	-	(1 175)	299.9%	(392)	(41.4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 097	221.4%	25	2.6%	0	-	(1 175)	(124.1%)	947	100.0%

Contact Details

Municipal Manager	Ms Monica Mathani Mathebela	013 973 1101
Chief Financial Officer	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	591 464	158 913	26.9%	240 717	40.7%	399 630	67.6%	279 023	58.3%	(13.7%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-
Agency services	3 500	7 251	207.2%	5 304	151.5%	12 556	358.7%	9 098	68.2%	(41.7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 521	2 316	8.4%	1 463	5.3%	3 779	13.7%	3 228	25.6%	(54.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	166	9	5.6%	14	8.5%	23	14.1%	14	45.4%	4.3%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 819	243	13.4%	79	4.3%	322	17.7%	5 013	2 812.9%	(98.4%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 573	22	1.4%	2 317	147.3%	2 339	148.7%	603	46.3%	284.5%
Licences or permits	2 383	271	11.4%	817	34.3%	1 088	45.7%	325	83.6%	151.0%
Transfer and subsidies - Operational	177 485	148 799	83.8%	105 051	59.2%	253 850	143.0%	137 382	46.2%	(23.5%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	377 017	-	-	125 673	33.3%	125 673	33.3%	123 355	75.0%	1.9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	6	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	783 262	215 264	27.5%	274 416	35.0%	489 680	62.5%	301 056	50.8%	(8.8%)
Employee related costs	219 703	28 858	13.1%	49 113	22.4%	77 971	35.5%	50 677	46.4%	(3.1%)
Remuneration of councillors	19 058	2 812	14.8%	4 743	24.9%	7 555	39.6%	4 990	48.8%	(4.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 744	1 312	27.7%	2 127	44.8%	3 439	72.5%	917	25.9%	132.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 535	3 637	16.9%	6 014	27.9%	9 651	44.8%	5 199	57.8%	15.7%
Interest	192	-	-	-	-	-	-	-	-	-
Contracted services	86 414	10 023	11.6%	18 953	21.9%	28 976	33.5%	20 833	42.1%	(9.0%)
Transfers and subsidies	369 065	162 140	43.9%	178 243	48.3%	340 383	92.2%	199 813	54.0%	(10.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	62 551	6 483	10.4%	15 210	24.3%	21 692	34.7%	18 627	45.8%	(18.3%)
Losses on disposal of Assets	-	-	-	13	-	13	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(191 798)	(56 351)		(33 699)		(90 050)		(22 033)		
Transfers and subsidies - capital (monetary allocations)	2 447	-	-	532	21.7%	532	21.7%	-	14.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(189 351)	(56 351)		(33 167)		(89 519)		(22 033)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(189 351)	(56 351)		(33 167)		(89 519)		(22 033)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(189 351)	(56 351)		(33 167)		(89 519)		(22 033)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(189 351)	(56 351)		(33 167)		(89 519)		(22 033)		

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	53 120	3 641	6.9%	14 082	26.5%	17 723	33.4%	13 789	29.0%	2.1%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 120	3 641	6.9%	14 082	26.5%	17 723	33.4%	13 789	29.0%	2.1%
Capital Expenditure Functional	53 120	3 641	6.9%	14 057	26.5%	17 698	33.3%	13 789	26.6%	1.9%
Municipal governance and administration	21 620	3 611	16.7%	6 096	28.2%	9 708	44.9%	12 112	46.4%	(49.7%)
Executive and Council	900	-	-	-	-	-	-	-	-	-
Finance and administration	20 720	3 611	17.4%	6 096	29.4%	9 708	46.9%	12 044	49.8%	(49.4%)
Internal audit	-	-	-	-	-	-	-	68	68.3%	(100.0%)
Community and Public Safety	31 500	29	.1%	7 961	25.3%	7 991	25.4%	1 676	10.1%	374.9%
Community and Social Services	15 000	-	-	7 163	47.8%	7 163	47.8%	466	4.7%	1 437.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	16 000	29	.2%	798	5.0%	828	5.2%	1 211	12.9%	(34.1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	500	-	-	-	-	-	-	-	-	-
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	566 390	2 137	.4%	138 198	24.4%	140 336	24.8%	139 387	(36.8%)	(.9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	7 820	309	3.9%	468	6.0%	777	9.9%	243	-	92.8%
Transfers and Subsidies - Operational	556 123	1 652	.3%	137 730	24.8%	139 382	25.1%	139 145	(93.6%)	(1.0%)
Transfers and Subsidies - Capital	2 447	-	-	-	-	-	-	-	-	-
Interest	-	177	-	-	-	177	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(644 780)	(14 610)	2.3%	(30 162)	4.7%	(44 772)	6.9%	(29 585)	15.0%	2.0%
Suppliers and employees	(644 780)	(14 610)	2.3%	(30 162)	4.7%	(44 772)	6.9%	(29 585)	15.0%	2.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(78 390)	(12 473)	15.9%	108 036	(137.8%)	95 563	(121.9%)	109 803	(22.3%)	(1.6%)
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	(53 120)	(3 679)	6.9%	(14 152)	26.6%	(17 831)	33.6%	(16 297)	-	(13.2%)
Capital assets	(53 120)	(3 679)	6.9%	(14 152)	26.6%	(17 831)	33.6%	(16 297)	-	(13.2%)
Net Cash from/(used) Investing Activities	(53 120)	(3 679)	6.9%	(14 152)	26.6%	(17 831)	33.6%	(16 297)	-	(13.2%)
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	(131 510)	(16 152)	12.3%	93 884	(71.4%)	77 732	(59.1%)	93 506	(20.7%)	.4%
Cash/cash equivalents at the year begin:	(51 721)	-	-	(16 152)	31.2%	-	-	378 436	52.2%	(104.3%)
Cash/cash equivalents at the year end:	(183 231)	(16 152)	8.8%	77 732	(42.4%)	77 732	(42.4%)	471 942	(66.0%)	(83.5%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	598	100.0%	598	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	598	100.0%	598	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	598	100.0%	598	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	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	816 167	257 341	31.5%	235 072	28.8%	492 412	60.3%	166 318	49.4%	41.3%
Exchange Revenue										
Service charges - Electricity	242 611	73 799	30.4%	72 424	29.9%	146 223	60.3%	49 978	48.0%	44.9%
Service charges - Water	71 067	21 000	29.5%	16 876	23.7%	37 876	53.3%	16 182	49.4%	4.3%
Service charges - Waste Water Management	22 898	5 362	23.4%	5 365	23.4%	10 726	46.8%	5 269	45.6%	1.8%
Service charges - Waste Management	25 759	6 033	23.4%	6 061	23.5%	12 094	47.0%	6 236	49.1%	(2.8%)
Sale of Goods and Rendering of Services	4 470	1 449	32.4%	573	12.8%	2 022	45.2%	653	21.0%	(12.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 132	8 533	28.3%	8 823	29.3%	17 356	57.6%	15 066	125.4%	(41.4%)
Interest earned from Current and Non Current Assets	4 084	536	13.1%	501	12.3%	1 036	25.4%	828	38.9%	(39.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 194	456	20.8%	541	24.6%	996	45.4%	482	20.9%	12.1%
Licence and permits	250	0	.1%	1	.3%	1	.4%	1	-	(38.2%)
Operational Revenue	1 413	(661)	(46.8%)	106	7.5%	(555)	(39.3%)	(1 384)	(6.1%)	(107.7%)
Non-Exchange Revenue										
Property rates	150 087	39 508	26.3%	39 462	26.3%	78 970	52.6%	31 062	49.6%	27.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 000	515	6.4%	426	5.3%	940	11.8%	413	8.9%	3.0%
Licences or permits	250	105	41.8%	363	145.1%	467	186.9%	91	23.2%	298.1%
Transfer and subsidies - Operational	226 500	93 457	41.3%	75 733	33.4%	169 190	74.7%	43 417	56.3%	74.4%
Interest	20 183	4 661	23.1%	5 245	26.0%	9 905	49.1%	(2 961)	111.6%	(277.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	2 590	41.3%	2 574	41.1%	5 164	82.4%	763	15.6%	237.4%
Gains on disposal of Assets	-	-	-	-	-	-	-	220	22.0%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 049 678	251 532	24.0%	236 362	22.5%	487 894	46.5%	231 875	47.8%	1.9%
Employee related costs	267 740	62 876	23.5%	64 211	24.0%	127 087	47.5%	60 953	48.2%	5.3%
Remuneration of councillors	13 671	3 009	22.0%	3 544	25.9%	6 552	47.9%	3 644	52.1%	(2.7%)
Bulk purchases - electricity	195 000	108 429	55.6%	67 344	34.5%	175 774	90.1%	65 081	69.4%	3.5%
Inventory consumed	21 450	4 023	18.8%	6 519	30.4%	10 542	49.1%	3 319	44.6%	96.5%
Debt impairment	125 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 000	-	-	-	-	-	-	-	-	-
Interest	10 000	10 786	107.9%	14 676	146.8%	25 461	254.6%	29 496	126.9%	(50.2%)
Contracted services	186 118	39 479	21.2%	57 776	31.0%	97 255	52.3%	51 392	48.2%	12.4%
Transfers and subsidies	1 000	377	37.7%	107	10.7%	483	48.3%	-	100.0%	(100.0%)
Irrecoverable debts written off	5 000	1 368	27.4%	1 698	34.0%	3 066	61.3%	3 953	56.2%	(57.0%)
Operational costs	136 199	21 186	15.6%	20 487	15.0%	41 673	30.6%	14 038	54.5%	45.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(233 511)	5 808		(1 290)		4 518		(65 557)		
Transfers and subsidies - capital (monetary allocations)	135 907	22 401	16.5%	32 482	23.9%	54 883	40.4%	41 021	31.5%	(20.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(97 604)	28 209		31 192		59 401		(24 536)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(97 604)	28 209		31 192		59 401		(24 536)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(97 604)	28 209		31 192		59 401		(24 536)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(97 604)	28 209		31 192		59 401		(24 536)		

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	146 762	23 364	15.9%	23 024	15.7%	46 387	31.6%	35 678	28.6%	(35.5%)
National Government	133 162	20 809	15.6%	23 024	17.3%	43 832	32.9%	24 357	23.7%	(5.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 162	20 809	15.6%	23 024	17.3%	43 832	32.9%	24 357	23.7%	(5.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 600	2 555	18.8%	-	-	2 555	18.8%	11 320	61.7%	(100.0%)
Capital Expenditure Functional	146 762	23 364	15.9%	23 024	15.7%	46 387	31.6%	35 678	28.6%	(35.5%)
Municipal governance and administration	10 750	2 555	23.8%	-	-	2 555	23.8%	6 561	131.2%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 750	2 555	23.8%	-	-	2 555	23.8%	6 561	145.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 550	-	-	-	-	-	-	274	27.4%	(100.0%)
Community and Social Services	1 550	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	274	54.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 251	1 868	29.9%	244	3.9%	2 111	33.8%	2 376	33.5%	(89.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 251	1 868	29.9%	244	3.9%	2 111	33.8%	2 376	35.7%	(89.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	128 211	18 941	14.8%	22 780	17.8%	41 721	32.5%	26 467	24.4%	(13.9%)
Energy sources	1 237	-	-	753	60.9%	753	60.9%	5 479	92.0%	(86.3%)
Water Management	33 645	4 634	13.8%	1 936	5.8%	6 570	19.5%	1 131	8.5%	71.3%
Waste Water Management	79 354	14 307	18.0%	17 296	21.8%	31 603	39.8%	18 702	22.1%	(7.5%)
Waste Management	13 975	-	-	2 794	20.0%	2 794	20.0%	1 155	10.5%	141.9%
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	886 133	231 333	26.1%	186 934	21.1%	418 267	47.2%	98 189	22.6%	90.4%
Property rates	145 733	20 918	14.4%	26 891	18.5%	47 809	32.8%	25 370	35.6%	6.0%
Service charges	332 252	45 510	13.7%	61 038	18.4%	106 548	32.1%	3 491	1.5%	1 648.5%
Other revenue	41 676	11 025	26.5%	4 283	10.3%	15 308	36.7%	14 039	21.0%	(69.5%)
Transfers and Subsidies - Operational	226 481	95 455	42.1%	74 688	33.0%	170 143	75.1%	40 817	59.9%	83.0%
Transfers and Subsidies - Capital	135 907	57 889	42.6%	18 552	13.7%	76 441	56.2%	13 645	10.7%	36.0%
Interest	4 084	536	13.1%	1 483	36.3%	2 019	49.4%	828	39.0%	79.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(752 787)	(136 059)	18.1%	(125 763)	16.7%	(261 822)	34.8%	(97 930)	25.3%	28.4%
Suppliers and employees	(741 787)	(136 059)	18.3%	(125 763)	17.0%	(261 822)	35.3%	(97 930)	26.8%	28.4%
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	133 346	95 273	71.4%	61 171	45.9%	156 445	117.3%	260	10.8%	23 463.6%
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	(146 571)	(43 643)	29.8%	(32 180)	22.0%	(75 824)	51.7%	(41 449)	38.5%	(22.4%)
Capital assets	(146 571)	(43 643)	29.8%	(32 180)	22.0%	(75 824)	51.7%	(41 449)	38.5%	(22.4%)
Net Cash from/(used) Investing Activities	(146 571)	(43 643)	29.8%	(32 180)	22.0%	(75 824)	51.7%	(41 449)	38.5%	(22.4%)
Cash Flow from Financing Activities										
Receipts	-	2 453	-	2 932	-	5 385	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 453	-	2 932	-	5 385	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	2 453	-	2 932	-	5 385	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(13 225)	54 083	(409.0%)	31 923	(241.4%)	86 007	(650.3%)	(41 189)	(564.3%)	(177.5%)
Cash/cash equivalents at the year begin:	26 317	(3 052)	(11.6%)	54 564	207.3%	(3 052)	(11.6%)	16 949	1 804.4%	221.9%
Cash/cash equivalents at the year end:	13 092	54 564	416.8%	86 487	660.6%	86 487	660.6%	(18 427)	(203.2%)	(569.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 014	3.0%	3 440	1.7%	3 140	1.6%	185 336	93.6%	197 930	22.1%	(142)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 541	12.5%	6 608	5.7%	4 844	4.2%	90 214	77.6%	116 207	13.0%	(127)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 933	4.1%	5 101	2.4%	4 814	2.2%	197 855	91.3%	216 703	24.2%	(55)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 889	2.6%	1 422	2.0%	1 406	1.9%	67 692	93.5%	72 410	8.1%	(81)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	2 070	2.7%	1 480	1.9%	1 467	1.9%	71 955	93.5%	76 972	8.6%	(80)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 730	2.3%	4 604	2.2%	4 502	2.2%	194 892	93.4%	208 728	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	218	3.7%	1 074	18.2%	27	5%	4 567	77.6%	5 886	7%	(66)	(1.1%)	-	-
Total By Income Source	38 396	4.3%	23 729	2.7%	20 200	2.3%	812 510	90.8%	894 836	100.0%	(551)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 170	3.6%	4 346	3.0%	3 544	2.5%	129 817	90.9%	142 877	16.0%	(34)	-	-	-
Commercial	17 968	5.9%	8 552	2.8%	6 723	2.2%	272 310	89.1%	305 553	34.1%	-	-	-	-
Households	15 258	3.4%	10 831	2.4%	9 933	2.2%	410 384	91.9%	446 406	49.9%	(517)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 396	4.3%	23 729	2.7%	20 200	2.3%	812 510	90.8%	894 836	100.0%	(551)	(.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	29 782	3.5%	26 540	3.1%	29 531	3.5%	759 030	89.8%	844 882	47.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 234	1.7%	3 919	4%	1 477	.2%	913 184	97.7%	934 813	52.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 015	2.6%	30 459	1.7%	31 008	1.7%	1 672 214	94.0%	1 779 695	100.0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Kgaugelo Patrick Mashogo	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	1 337 124	456 017	34.1%	388 441	29.1%	844 458	63.2%	366 642	64.5%	5.9%
Exchange Revenue										
Service charges - Electricity	174 814	39 692	22.7%	44 130	25.2%	83 822	47.9%	27 373	39.4%	61.2%
Service charges - Water	51 931	12 298	23.7%	5 500	10.6%	17 797	34.3%	8 081	40.7%	(31.9%)
Service charges - Waste Water Management	7 181	1 644	22.9%	1 718	23.9%	3 362	46.8%	1 645	50.7%	4.5%
Service charges - Waste Management	14 308	3 164	22.1%	3 286	23.0%	6 450	45.1%	2 989	50.0%	9.9%
Sale of Goods and Rendering of Services	4 656	835	17.9%	1 506	32.4%	2 341	50.3%	804	69.6%	87.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 952	965	24.4%	952	24.1%	1 917	48.5%	1 093	66.5%	(12.9%)
Interest earned from Current and Non Current Assets	27 714	1 328	4.8%	533	1.9%	1 861	6.7%	5 496	36.9%	(90.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 215	3 327	53.5%	440	7.1%	3 766	60.6%	597	130.3%	(26.4%)
Licence and permits	2 717	333	12.3%	711	26.2%	1 044	38.4%	1 155	4 322.1%	(38.5%)
Operational Revenue	1 625	151	9.3%	138	8.5%	290	17.8%	251	39.4%	(45.0%)
Non-Exchange Revenue										
Property rates	145 118	31 900	22.0%	30 811	21.2%	62 710	43.2%	32 049	46.1%	(3.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 256	338	7.9%	301	7.1%	639	15.0%	89	5.3%	236.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	878 983	356 224	40.5%	295 964	33.7%	652 188	74.2%	281 795	74.2%	5.0%
Interest	13 654	2 217	16.2%	2 107	15.4%	4 324	31.7%	3 226	75.4%	(34.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	345	-	345	-	691	-	-	-	(100.0%)
Gains on disposal of Assets	-	1 255	-	-	-	1 255	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 322 482	330 480	25.0%	406 189	30.7%	736 669	55.7%	408 022	59.8%	(.4%)
Employee related costs	680 245	172 386	25.3%	207 324	30.5%	379 711	55.8%	196 351	55.8%	5.6%
Remuneration of councillors	28 125	6 787	24.1%	7 800	27.7%	14 587	51.9%	6 762	53.9%	15.3%
Bulk purchases - electricity	104 514	34 003	32.5%	21 074	20.2%	55 077	52.7%	25 444	38.7%	(17.2%)
Inventory consumed	61 770	7 550	12.2%	26 115	42.3%	33 665	54.5%	15 026	47.2%	73.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72 722	18 184	25.0%	30 253	41.6%	48 437	66.6%	37 700	49.1%	(19.8%)
Interest	102	229	225.8%	1 249	1 229.4%	1 478	1 455.1%	144	4 486.6%	766.4%
Contracted services	152 312	32 300	21.2%	43 921	28.8%	76 221	50.0%	50 212	97.5%	(12.5%)
Transfers and subsidies	21 152	1 414	6.7%	9 989	47.2%	11 403	53.9%	11 645	45.6%	(14.2%)
Irrecoverable debts written off	3 781	(176)	(4.6%)	-	-	(176)	(4.6%)	3	2.0%	(100.0%)
Operational costs	197 759	57 802	29.2%	58 464	29.6%	116 266	58.8%	64 735	68.4%	(9.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 642	125 537		(17 748)		107 789		(41 380)		
Transfers and subsidies - capital (monetary allocations)	324 314	95 154	29.3%	75 878	23.4%	171 032	52.7%	87 420	55.1%	(13.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	338 956	220 691		58 130		278 821		46 041		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	338 956	220 691		58 130		278 821		46 041		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	338 956	220 691		58 130		278 821		46 041		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	338 956	220 691		58 130		278 821		46 041		

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	444 000	82 936	18.7%	68 163	15.4%	151 100	34.0%	82 030	36.2%	(16.9%)
National Government	324 314	74 686	23.0%	61 566	19.0%	136 251	42.0%	72 533	50.9%	(15.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324 314	74 686	23.0%	61 566	19.0%	136 251	42.0%	72 533	50.9%	(15.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 686	8 251	6.9%	6 597	5.5%	14 848	12.4%	9 496	10.8%	(30.5%)
Capital Expenditure Functional	444 000	82 936	18.7%	68 163	15.4%	151 100	34.0%	82 030	36.2%	(16.9%)
Municipal governance and administration	16 462	135	.8%	518	3.1%	653	4.0%	3 656	27.3%	(85.8%)
Executive and Council	390	-	-	-	-	-	-	192	67.5%	(100.0%)
Finance and administration	15 862	135	.9%	518	3.3%	653	4.1%	3 465	25.6%	(85.1%)
Internal audit	210	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 026	38	.2%	2 501	14.7%	2 539	14.9%	3 741	56.8%	(33.1%)
Community and Social Services	11 180	-	-	2 476	22.1%	2 476	22.1%	3 524	61.8%	(29.7%)
Sport And Recreation	888	38	4.3%	26	2.9%	64	7.2%	-	-	(100.0%)
Public Safety	800	-	-	-	-	-	-	218	27.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	4 158	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	139 543	45 956	32.9%	12 157	8.7%	58 112	41.6%	8 161	14.3%	49.0%
Planning and Development	3 680	-	-	4	.1%	4	.1%	631	26.6%	(98.4%)
Road Transport	133 453	45 956	34.4%	11 788	8.8%	57 744	43.3%	7 337	13.3%	60.7%
Environmental Protection	2 410	-	-	365	15.1%	365	15.1%	193	32.8%	89.1%
Trading Services	270 868	36 808	13.6%	52 950	19.5%	89 758	33.1%	66 471	43.0%	(20.3%)
Energy sources	16 800	3 427	20.4%	619	3.7%	4 046	24.1%	3 073	24.4%	(79.9%)
Water Management	239 282	33 380	14.0%	52 331	21.9%	85 712	35.8%	60 818	47.2%	(14.0%)
Waste Water Management	3 000	-	-	-	-	-	-	2 581	34.5%	(100.0%)
Waste Management	11 786	-	-	-	-	-	-	-	2.3%	-
Other	100	-	-	38	37.5%	38	37.5%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 609 510	952 791	59.2%	550 691	34.2%	1 503 481	93.4%	491 224	71.4%	12.1%
Property rates	109 889	32 910	29.9%	24 045	21.9%	96 955	51.8%	20 506	31.3%	17.3%
Service charges	227 346	45 721	20.1%	50 090	22.0%	95 811	42.1%	39 168	36.4%	27.9%
Other revenue	56 187	287 570	511.8%	137 431	244.6%	425 000	756.4%	82 350	209.0%	66.9%
Transfers and Subsidies - Operational	878 983	354 970	40.4%	283 905	32.3%	638 875	72.7%	266 219	71.3%	6.6%
Transfers and Subsidies - Capital	324 314	231 252	71.3%	54 687	16.9%	285 939	88.2%	77 486	89.0%	(29.4%)
Interest	12 791	367	2.9%	533	4.2%	900	7.0%	5 496	78.9%	(90.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 066 577)	(45 094)	4.2%	(174 104)	16.3%	(219 197)	20.6%	(67 786)	18.0%	156.8%
Suppliers and employees	(1 066 476)	(45 094)	4.2%	(174 104)	16.3%	(219 197)	20.6%	(67 786)	18.0%	156.8%
Finance charges	(102)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	542 933	907 697	167.2%	376 587	69.4%	1 284 284	236.5%	423 438	287.8%	(11.1%)
Cash Flow from Investing Activities										
Receipts	-	1 255	-	-	-	1 255	-	-	-	-
Proceeds on disposal of PPE	-	1 255	-	-	-	1 255	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(444 000)	(82 936)	18.7%	(68 163)	15.4%	(151 100)	34.0%	(82 030)	36.2%	(16.9%)
Capital assets	(444 000)	(82 936)	18.7%	(68 163)	15.4%	(151 100)	34.0%	(82 030)	36.2%	(16.9%)
Net Cash from(used) Investing Activities	(444 000)	(81 681)	18.4%	(68 163)	15.4%	(149 845)	33.7%	(82 030)	36.2%	(16.9%)
Cash Flow from Financing Activities										
Receipts	1 050	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	-	-
Payments	(690)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(690)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	360	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	99 293	826 015	831.9%	308 424	310.6%	1 134 439	1 142.5%	341 409	(819.3%)	(9.7%)
Cash/cash equivalents at the year begin:	185 342	(140 420)	(75.8%)	687 856	371.1%	(140 420)	(75.8%)	493 911	-	39.3%
Cash/cash equivalents at the year end:	284 635	687 856	241.7%	996 280	350.0%	996 280	350.0%	835 319	564.1%	19.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 102	27.4%	423	2.8%	342	2.3%	10 085	67.4%	14 953	9.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 615	49.4%	994	3.6%	689	2.5%	12 254	44.5%	27 552	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 635	13.3%	2 218	3.1%	1 771	2.4%	59 065	81.3%	72 689	47.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	583	26.5%	74	3.4%	57	2.6%	1 490	67.6%	2 205	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	891	23.5%	144	3.8%	112	2.9%	2 640	69.7%	3 786	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 277	5.4%	642	2.7%	620	2.6%	21 198	89.3%	23 736	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	602	8.6%	103	1.5%	81	1.2%	6 195	88.7%	6 981	4.6%	-	-	-	-
Total By Income Source	30 705	20.2%	4 598	3.0%	3 672	2.4%	112 927	74.3%	151 902	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 442	16.7%	2 515	3.1%	2 041	2.5%	62 486	77.6%	80 484	53.0%	-	-	-	-
Commercial	14 848	26.5%	1 791	3.2%	1 320	2.4%	38 020	67.9%	55 979	36.9%	-	-	-	-
Households	2 325	17.7%	256	1.9%	269	2.0%	10 303	78.3%	13 154	8.7%	-	-	-	-
Other	90	3.9%	36	1.6%	42	1.8%	2 119	92.7%	2 286	1.5%	-	-	-	-
Total By Customer Group	30 705	20.2%	4 598	3.0%	3 672	2.4%	112 927	74.3%	151 902	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	10 939	34.4%	20 832	65.6%	31 771	42.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 368	100.0%	-	-	-	-	-	-	10 368	13.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 008	100.0%	-	-	-	-	-	-	7 008	9.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 667	25.1%	3 978	17.6%	1 198	5.3%	11 725	52.0%	22 567	30.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 617	100.0%	-	-	-	-	-	-	2 617	3.5%
Total	25 659	34.5%	3 978	5.4%	12 137	16.3%	32 557	43.8%	74 331	100.0%

Contact Details

Municipal Manager	Mr Xolani Mabila	013 790 0245
Chief Financial Officer	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	1 758 434	108 432	6.2%	516 603	29.4%	625 036	35.5%	452 145	68.2%	14.3%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	113 139	20 788	18.4%	20 234	17.9%	41 022	36.3%	21 188	55.7%	(4.5%)	
Service charges - Waste Water Management	5 100	1 063	20.8%	1 064	20.9%	2 127	41.7%	1 013	41.8%	5.1%	
Service charges - Waste Management	10 633	2 497	23.5%	2 496	23.5%	4 993	47.0%	2 405	47.4%	3.8%	
Sale of Goods and Rendering of Services	30 335	482	1.6%	488	1.6%	970	3.2%	422	34.3%	15.7%	
Agency services	7 000	12 501	178.6%	12 560	179.4%	25 061	358.0%	2 170	39.0%	478.7%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5 000	-	-	12 735	254.7%	12 735	254.7%	-	-	(100.0%)	
Interest earned from Current and Non Current Assets	14 160	1 292	9.1%	4 337	30.6%	5 629	39.8%	4 472	148.0%	(3.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 082	261	24.1%	343	31.7%	604	55.9%	188	34.9%	82.3%	
Licence and permits	5 669	107	1.9%	1 085	19.1%	1 192	21.0%	606	23.0%	78.9%	
Operational Revenue	428	32	7.5%	101	23.6%	133	31.1%	729	73.4%	(86.2%)	
Non-Exchange Revenue											
Property rates	250 631	66 547	26.6%	66 547	26.6%	133 094	53.1%	66 081	52.7%	.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 999	-	-	-	-	-	-	952	63.4%	(100.0%)	
Licences or permits	250	38	15.1%	60	23.8%	97	38.9%	14	29.8%	337.7%	
Transfer and subsidies - Operational	1 130 007	2 838	.3%	372 501	33.0%	375 339	33.2%	351 905	74.9%	5.9%	
Interest	180 000	(13)	-	22 051	12.3%	22 038	12.2%	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 632 757	192 957	11.8%	454 311	27.8%	647 268	39.6%	355 818	50.5%	27.7%	
Employee related costs	706 243	55 428	7.8%	295 344	41.8%	350 772	49.7%	187 377	56.9%	57.6%	
Remuneration of councillors	29 411	2 925	9.9%	15 509	52.7%	18 434	62.7%	9 129	75.2%	69.9%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	17 010	1 702	10.0%	3 160	18.6%	4 862	28.6%	7 788	34.2%	(59.4%)	
Debt impairment	258 652	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	186 524	-	-	18 997	10.2%	18 997	10.2%	33 412	65.0%	(43.1%)	
Interest	10 000	25	.3%	130	1.3%	155	1.5%	53	7.8%	146.1%	
Contracted services	207 433	81 858	39.5%	70 051	33.8%	151 909	73.2%	71 849	48.4%	(2.5%)	
Transfers and subsidies	6 690	345	5.2%	958	14.3%	1 303	19.5%	225	28.1%	325.5%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	210 794	50 665	24.0%	49 909	23.7%	100 574	47.7%	49 527	53.1%	.8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	9	-	254	-	263	-	(3 540)	-	(107.2%)	
Surplus/(Deficit)	125 677	(84 525)		62 292		(22 233)		96 327			
Transfers and subsidies - capital (monetary allocations)	542 261	56 087	10.3%	42 586	7.9%	98 673	18.2%	265	-	15 940.2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	667 938	(28 438)		104 879		76 440		96 592			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	667 938	(28 438)		104 879		76 440		96 592			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	667 938	(28 438)		104 879		76 440		96 592			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	667 938	(28 438)		104 879		76 440		96 592			

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	654 598	80 442	12.3%	5 178	.8%	85 620	13.1%	102 208	30.6%	(94.9%)
National Government	420 317	75 455	18.0%	3 772	.9%	79 227	18.8%	62 613	28.7%	(94.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	420 317	75 455	18.0%	3 772	.9%	79 227	18.8%	62 613	28.7%	(94.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234 281	4 986	2.1%	1 406	.6%	6 393	2.7%	39 596	36.8%	(96.4%)
Capital Expenditure Functional	654 598	80 442	12.3%	5 178	.8%	85 620	13.1%	102 208	30.6%	(94.9%)
Municipal governance and administration	34 600	45	.1%	315	.9%	360	1.0%	5 452	62.3%	(94.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	34 600	45	.1%	315	.9%	360	1.0%	5 452	63.9%	(94.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48 500	5 114	10.5%	-	-	5 114	10.5%	5 634	27.4%	(100.0%)
Community and Social Services	15 700	2 746	17.5%	-	-	2 746	17.5%	57	.4%	(100.0%)
Sport And Recreation	9 800	-	-	-	-	-	-	-	16.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	23 000	2 369	10.3%	-	-	2 369	10.3%	5 576	44.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	205 293	29 723	14.5%	1 212	.6%	30 936	15.1%	49 488	38.7%	(97.6%)
Planning and Development	14 202	-	-	-	-	-	-	-	4.9%	-
Road Transport	191 091	29 723	15.6%	1 212	.6%	30 936	16.2%	49 488	42.5%	(97.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	366 205	45 559	12.4%	3 651	1.0%	49 209	13.4%	41 635	24.5%	(91.2%)
Energy sources	18 000	-	-	-	-	-	-	198	4.1%	(100.0%)
Water Management	239 826	42 895	17.9%	3 651	1.5%	46 546	19.4%	32 208	29.1%	(88.7%)
Waste Water Management	91 179	2 664	2.9%	-	-	2 664	2.9%	3 139	5.2%	(100.0%)
Waste Management	17 200	-	-	-	-	-	-	6 090	76.9%	(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	1 865 795	-	-	958 953	51.4%	958 953	51.4%	612 236	40.1%	56.6%
Property rates	77 661	-	-	72 336	93.1%	72 336	93.1%	43 268	74.4%	67.2%
Service charges	46 072	-	-	6 514	14.1%	6 514	14.1%	660	4.8%	887.7%
Other revenue	55 634	-	-	29 739	53.5%	29 739	53.5%	18 190	14.4%	63.5%
Transfers and Subsidies - Operational	1 130 007	-	-	379 002	33.5%	379 002	33.5%	440 667	41.6%	(14.0%)
Transfers and Subsidies - Capital	542 261	-	-	471 362	86.9%	471 362	86.9%	109 452	44.2%	330.7%
Interest	14 160	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 224 326)	(56 682)	4.6%	(537 507)	43.9%	(594 189)	48.5%	(431 012)	60.0%	24.7%
Suppliers and employees	(1 212 676)	(56 682)	4.7%	(537 507)	44.3%	(594 189)	49.0%	(431 012)	60.1%	24.7%
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 650)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	641 469	(56 682)	(8.8%)	421 446	65.7%	364 764	56.9%	181 224	14.9%	132.6%
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	(752 788)	-	-	(140 663)	18.7%	(140 663)	18.7%	(227 754)	33.5%	(38.2%)
Capital assets	(752 788)	-	-	(140 663)	18.7%	(140 663)	18.7%	(227 754)	33.5%	(38.2%)
Net Cash from(used) Investing Activities	(752 788)	-	-	(140 663)	18.7%	(140 663)	18.7%	(227 754)	33.5%	(38.2%)
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	(111 319)	(56 682)	50.9%	280 782	(252.2%)	224 101	(201.3%)	(46 530)	2 749.1%	(703.4%)
Cash/cash equivalents at the year begin:	206 475	3 125	1.5%	108 506	52.6%	3 125	1.5%	96 425	(.6%)	12.5%
Cash/cash equivalents at the year end:	95 156	(48 385)	(50.8%)	388 629	408.4%	388 629	408.4%	48 035	13.3%	709.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 885	1.2%	7 239	1.3%	7 842	1.4%	553 361	96.2%	575 327	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 684	1.7%	18 730	1.5%	18 231	1.4%	1 231 552	95.5%	1 290 198	42.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	400	1.0%	372	.9%	398	1.0%	39 750	97.1%	40 921	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	661	.9%	875	1.2%	887	1.2%	70 206	96.7%	72 629	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	4.4%	127	4.6%	-	-	2 498	91.0%	2 745	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(10)	-	17 239	1.7%	17 444	1.7%	983 943	96.6%	1 018 617	33.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	53	.3%	17 348	99.7%	17 401	.6%	-	-	-	-
Total By Income Source	29 742	1.0%	44 583	1.5%	44 854	1.5%	2 898 658	96.1%	3 017 838	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 758	.6%	10 806	1.1%	11 354	1.2%	937 350	97.1%	965 268	32.0%	-	-	-	-
Commercial	985	.4%	2 565	1.1%	2 683	1.1%	229 819	97.4%	236 052	7.8%	-	-	-	-
Households	4 956	.5%	10 630	1.1%	10 870	1.1%	946 529	97.3%	972 985	32.2%	-	-	-	-
Other	18 043	2.1%	20 582	2.4%	19 947	2.4%	784 960	93.1%	843 532	28.0%	-	-	-	-
Total By Customer Group	29 742	1.0%	44 583	1.5%	44 854	1.5%	2 898 658	96.1%	3 017 838	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	17.0%
PAYE deductions	(11 135)	51.3%	(10 529)	48.5%	-	-	(29)	.1%	(21 693)	(102.8%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(16 723)	60.0%	(15 192)	54.5%	-	-	4 023	(14.4%)	(27 892)	(132.2%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(30 182)	(133.6%)	(6 083)	(26.9%)	(6 372)	(28.2%)	65 224	288.8%	22 587	107.1%
Auditor-General	-	-	1 586	62.9%	937	37.1%	-	-	2 523	12.0%
Other	(112 858)	(268.8%)	(16 149)	(38.5%)	(7 334)	(17.5%)	178 329	424.7%	41 989	199.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(170 898)	(810.1%)	(46 367)	(219.8%)	(12 769)	(60.5%)	251 128	1 190.5%	21 095	100.0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Ntimate	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 464 919	1 289 582	28.9%	1 161 213	26.0%	2 450 796	54.9%	1 055 005	54.7%	10.1%
Exchange Revenue										
Service charges - Electricity	1 654 533	446 746	27.0%	390 018	23.6%	836 764	50.6%	340 421	49.1%	14.6%
Service charges - Water	119 885	28 444	23.7%	29 853	24.9%	58 297	48.6%	29 827	42.7%	-
Service charges - Waste Water Management	25 627	5 811	22.7%	6 956	27.1%	12 768	49.8%	6 551	47.0%	6.2%
Service charges - Waste Management	165 954	41 514	25.0%	41 466	25.0%	82 980	50.0%	39 434	49.5%	5.2%
Sale of Goods and Rendering of Services	14 931	3 367	22.5%	3 834	25.7%	7 201	48.2%	2 790	48.2%	37.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 674	6 254	11.4%	10 990	20.1%	17 244	31.5%	22 096	117.8%	(50.3%)
Interest earned from Current and Non Current Assets	10 407	2 689	25.8%	3 668	35.2%	6 357	61.1%	1 584	124.1%	131.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 832	1 460	25.0%	1 429	24.5%	2 889	49.5%	1 338	6.8%	6.8%
Licence and permits	158	46	29.3%	1 056	668.4%	1 103	697.8%	46	4.2%	2 192.0%
Operational Revenue	178 228	12 657	7.1%	20 694	11.6%	33 351	18.7%	8 266	15.3%	150.3%
Non-Exchange Revenue										
Property rates	1 058 999	258 129	24.4%	260 195	24.6%	518 325	48.9%	244 743	48.5%	6.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 970	625	15.7%	846	21.3%	1 471	37.1%	919	27.7%	(8.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 133 444	471 100	41.6%	379 022	33.4%	850 122	75.0%	356 989	75.4%	6.2%
Interest	38 277	10 741	28.1%	11 185	29.2%	21 925	57.3%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 248 686	1 061 805	25.0%	1 091 425	25.7%	2 153 230	50.7%	1 190 993	51.6%	(8.4%)
Employee related costs	1 324 654	332 441	25.1%	330 102	24.9%	662 544	50.0%	313 939	52.2%	5.1%
Remuneration of councillors	74 777	15 657	20.9%	18 295	24.5%	33 952	45.4%	27 547	58.0%	(33.6%)
Bulk purchases - electricity	1 460 901	453 429	31.0%	358 850	24.6%	812 279	55.6%	287 190	51.7%	25.0%
Inventory consumed	86 246	15 342	17.8%	25 880	30.0%	41 222	47.8%	24 886	40.1%	4.0%
Debt impairment	161 406	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565 840	138 490	24.5%	138 490	24.5%	276 979	49.0%	277 372	51.0%	(50.1%)
Interest	74 684	9 927	13.3%	26 039	34.9%	35 966	48.2%	19 028	71.2%	36.8%
Contracted services	388 618	65 998	17.0%	130 418	33.6%	196 416	50.5%	181 689	59.9%	(28.2%)
Transfers and subsidies	860	-	-	196	22.8%	196	22.8%	206	6.0%	(4.9%)
Irrecoverable debts written off	15 395	422	2.7%	(1 373)	(8.9%)	(951)	(6.2%)	14 464	-	(109.5%)
Operational costs	95 307	30 099	31.6%	64 529	67.7%	94 628	99.3%	44 671	70.3%	44.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	216 233	227 777		69 789		297 566		(135 988)		
Transfers and subsidies - capital (monetary allocations)	464 088	124 418	26.8%	183 435	39.5%	307 852	66.3%	167 927	69.6%	9.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	680 321	352 195		253 223		605 418		31 939		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	680 321	352 195		253 223		605 418		31 939		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	680 321	352 195		253 223		605 418		31 939		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	680 321	352 195		253 223		605 418		31 939		

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	656 588	125 014	19.0%	191 314	29.1%	316 328	48.2%	197 709	52.8%	(3.2%)	
National Government	464 088	108 189	23.3%	162 779	35.1%	270 968	58.4%	149 966	61.4%	8.5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	1 136	-	-	-	1 136	-	869	-	(100.0%)	
Transfers recognised - capital	464 088	109 325	23.6%	162 779	35.1%	272 104	58.6%	150 835	61.5%	7.9%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	192 500	15 690	8.2%	28 535	14.8%	44 224	23.0%	46 874	31.8%	(39.1%)	
Capital Expenditure Functional	656 588	125 014	19.0%	191 314	29.1%	316 328	48.2%	197 709	52.8%	(3.2%)	
Municipal governance and administration	17 500	-	-	-	-	-	-	12 551	41.1%	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	17 500	-	-	-	-	-	-	12 551	41.1%	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	23 800	-	-	-	-	-	-	2 342	25.5%	(100.0%)	
Community and Social Services	17 000	-	-	-	-	-	-	2 342	42.3%	(100.0%)	
Sport And Recreation	6 000	-	-	-	-	-	-	-	-	-	
Public Safety	800	-	-	-	-	-	-	-	37.5%	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	328 523	84 192	25.6%	129 159	39.3%	213 351	64.9%	64 736	50.5%	99.5%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	328 523	84 192	25.6%	129 159	39.3%	213 351	64.9%	64 736	50.6%	99.5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	285 765	40 822	14.3%	62 155	21.8%	102 978	36.0%	118 080	61.5%	(47.4%)	
Energy sources	68 765	12 731	18.5%	16 347	23.8%	29 078	42.3%	65 832	119.9%	(75.2%)	
Water Management	120 700	7 723	6.4%	14 714	12.2%	22 436	18.6%	33 961	68.9%	(56.7%)	
Waste Water Management	83 800	15 316	18.3%	29 571	35.3%	44 888	53.6%	18 288	20.8%	61.7%	
Waste Management	12 500	5 053	40.4%	1 524	12.2%	6 576	52.6%	-	-	(100.0%)	
Other	1 000	-	-	-	-	-	-	-	-	-	

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	4 761 916	3 400 745	71.4%	3 848 439	80.8%	7 249 184	152.2%	1 455 262	71.7%	164.4%
Property rates	1 006 049	1 895 049	188.4%	2 119 622	210.7%	4 014 670	399.1%	192 341	37.0%	1 002.0%
Service charges	1 867 698	433 573	23.2%	431 130	23.1%	864 703	46.3%	386 567	43.6%	11.5%
Other revenue	187 279	328 318	175.3%	809 939	432.5%	1 138 257	607.8%	309 783	677.0%	161.5%
Transfers and Subsidies - Operational	1 133 444	472 049	41.6%	377 878	33.3%	849 927	75.0%	354 840	75.0%	6.5%
Transfers and Subsidies - Capital	464 088	272 550	58.7%	106 177	22.9%	378 727	81.6%	210 218	76.1%	(49.5%)
Interest	103 358	(793)	(.8%)	3 693	3.6%	2 900	2.8%	1 513	12.2%	144.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 979 292)	(3 121 790)	78.5%	(2 916 473)	73.3%	(6 038 263)	151.7%	(1 729 793)	111.9%	68.6%
Suppliers and employees	(3 903 749)	(3 121 790)	80.0%	(2 916 473)	74.7%	(6 038 263)	154.7%	(1 729 793)	112.9%	68.6%
Finance charges	(74 584)	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	782 625	278 955	35.6%	931 966	119.1%	1 210 921	154.7%	(274 531)	(144.3%)	(439.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	113	(1 388.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	113	(1 388.0%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(656 588)	(125 014)	19.0%	(191 314)	29.1%	(316 328)	48.2%	(197 709)	52.8%	(3.2%)
Capital assets	(656 588)	(125 014)	19.0%	(191 314)	29.1%	(316 328)	48.2%	(197 709)	52.8%	(3.2%)
Net Cash from(used) Investing Activities	(656 588)	(125 014)	19.0%	(191 314)	29.1%	(316 328)	48.2%	(197 596)	52.7%	(3.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(49)	-	(49)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(49)	-	(49)	-	-	-	(100.0%)
Payments	(16 653)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(16 653)	-	-	(49)	-.3%	(49)	-.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	109 383	153 941	140.7%	740 604	677.1%	894 544	817.8%	(472 126)	(3 968.8%)	(256.9%)
Cash/cash equivalents at the year begin:	205 310	(65 727)	(32.0%)	294 032	143.2%	(65 727)	(32.0%)	(665 294)	142.4%	(144.2%)
Cash/cash equivalents at the year end:	314 694	294 032	93.4%	1 034 636	328.8%	1 034 636	328.8%	(1 137 421)	(637.8%)	(191.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 591	8.3%	14	-	7 345	5.8%	109 465	85.9%	127 414	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	109 473	45.0%	187	.1%	24 191	9.9%	109 574	45.0%	243 425	20.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	65 584	13.8%	78	-	26 582	5.6%	383 910	80.6%	476 154	39.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 594	10.5%	1	-	1 585	6.4%	20 624	83.1%	24 803	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 674	8.6%	20	-	7 087	4.8%	127 903	86.6%	147 684	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	4.5%	-	-	98	2.7%	3 314	92.8%	3 571	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 817	5.1%	3	-	7 267	4.8%	136 855	90.1%	151 942	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 710	8.9%	102	2%	4 887	11.8%	32 763	79.0%	41 461	3.4%	-	-	-	-
Total By Income Source	212 603	17.5%	404	-	79 041	6.5%	924 408	76.0%	1 216 455	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 846	13.7%	-	-	21 706	9.0%	185 662	77.3%	240 214	19.7%	-	-	-	-
Commercial	95 736	34.5%	88	-	18 886	6.8%	162 676	58.6%	277 386	22.8%	-	-	-	-
Households	80 278	11.9%	148	-	33 886	5.0%	562 467	83.1%	676 780	55.6%	-	-	-	-
Other	3 742	17.0%	168	.8%	4 563	20.7%	13 602	61.6%	22 075	1.8%	-	-	-	-
Total By Customer Group	212 603	17.5%	404	-	79 041	6.5%	924 408	76.0%	1 216 455	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	128 405	11.6%	94 310	8.5%	92 588	8.3%	794 668	71.6%	1 109 972	57.8%
Bulk Water	367	.1%	3 487	1.3%	3 515	1.3%	254 771	97.2%	262 139	13.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 601	2.4%	36 901	6.9%	25 577	4.8%	457 880	85.9%	532 959	27.8%
Auditor-General	-	-	500	6.5%	-	-	7 242	93.5%	7 742	.4%
Other	1 108	15.7%	1 053	15.0%	2 110	30.0%	2 773	39.4%	7 044	.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	142 480	7.4%	136 251	7.1%	123 789	6.4%	1 517 335	79.0%	1 919 856	100.0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Ms Delight Sibanyoni	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	379 583	126 656	33.4%	122 123	32.2%	248 779	65.5%	109 645	75.5%	11.4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	34	-	32	-	66	-	47	-	(31.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 640	47	.5%	2 676	27.8%	2 723	28.2%	755	28.6%	254.2%
Dividends	173	-	-	486	280.7%	486	280.7%	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 613	-	-	-	-	-	-	-	-	-
Licence and permits	2 000	-	-	-	-	-	-	-	-	-
Operational Revenue	1 311	191	14.5%	42	3.2%	232	17.7%	155	33.1%	(73.0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	363 846	126 385	34.7%	118 887	32.7%	245 272	67.4%	108 687	77.7%	9.4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	0	-	0	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	314 776	75 628	24.0%	88 136	28.0%	163 765	52.0%	81 130	52.4%	8.6%
Employee related costs	176 965	41 438	23.4%	40 124	22.7%	81 562	46.1%	40 050	47.1%	2%
Remuneration of councillors	22 510	4 648	20.7%	5 799	25.8%	10 447	46.4%	5 010	49.9%	15.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 588	627	39.5%	775	48.8%	1 403	88.3%	871	250.4%	(11.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 241	-	-	6 537	63.8%	6 537	63.8%	-	-	(100.0%)
Interest	9 260	0	-	4 832	52.2%	4 832	52.2%	5 436	51.5%	(11.1%)
Contracted services	44 017	13 881	31.5%	10 607	24.1%	24 488	55.6%	9 306	63.5%	14.0%
Transfers and subsidies	-	-	-	-	-	-	-	4 664	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	50 196	15 035	30.0%	19 461	38.8%	34 496	68.7%	15 792	65.8%	23.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	64 807	51 028		33 987		85 015		28 515		
Transfers and subsidies - capital (monetary allocations)	2 639	-	-	702	26.6%	702	26.6%	736	42.8%	(4.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 446	51 028		34 689		85 717		29 251		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 446	51 028		34 689		85 717		29 251		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 446	51 028		34 689		85 717		29 251		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 446	51 028		34 689		85 717		29 251		

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	81 617	8 612	10.6%	19 092	23.4%	27 704	33.9%	31 028	107.2%	(38.5%)
National Government	54 167	5 803	10.7%	12 728	23.5%	18 531	34.2%	934	53.3%	1 262.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 167	5 803	10.7%	12 728	23.5%	18 531	34.2%	934	53.3%	1 262.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 450	2 809	10.2%	6 364	23.2%	9 173	33.4%	30 094	111.2%	(78.9%)
Capital Expenditure Functional	81 617	8 612	10.6%	19 092	23.4%	27 704	33.9%	31 028	107.2%	(38.5%)
Municipal governance and administration	10 050	2 894	28.8%	4 093	40.7%	6 987	69.5%	2 510	37.8%	63.1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 050	2 894	28.8%	4 093	40.7%	6 987	69.5%	2 510	27.2%	63.1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 595	331	2.1%	1 785	11.4%	2 116	13.6%	5 477	42.6%	(67.4%)
Planning and Development	2 100	-	-	584	27.8%	584	27.8%	2 799	62.2%	(79.1%)
Road Transport	11 795	331	2.8%	1 201	10.2%	1 532	13.0%	2 679	34.5%	(55.2%)
Environmental Protection	1 700	-	-	-	-	-	-	-	-	-
Trading Services	55 973	5 387	9.6%	13 214	23.6%	18 600	33.2%	23 042	554.5%	(42.7%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	54 373	5 198	9.6%	12 357	22.7%	17 555	32.3%	20 691	1 117.4%	(40.3%)
Waste Water Management	1 600	189	11.8%	856	53.5%	1 045	65.3%	2 351	104.3%	(63.6%)
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	401 437	293 135	73.0%	244 400	60.9%	537 535	133.9%	160 959	94.4%	51.8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	25 138	151 516	602.7%	123 017	489.4%	274 533	1 092.1%	33 406	297.6%	268.2%
Transfers and Subsidies - Operational	311 983	130 569	41.9%	103 129	33.1%	233 698	74.9%	105 109	77.1%	(1.9%)
Transfers and Subsidies - Capital	54 502	11 003	20.2%	15 093	27.7%	26 096	47.9%	21 689	1 260.4%	(30.4%)
Interest	9 640	47	.5%	2 676	27.8%	2 723	28.2%	755	27.1%	254.2%
Dividends	173	-	-	486	280.7%	486	280.7%	-	-	(100.0%)
Payments	(304 181)	(112 176)	36.9%	(130 539)	42.9%	(242 715)	79.8%	(141 175)	88.9%	(7.5%)
Suppliers and employees	(294 921)	(112 176)	38.0%	(130 539)	44.3%	(242 715)	82.3%	(141 175)	92.1%	(7.5%)
Finance charges	(9 260)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	97 256	180 959	186.1%	113 861	117.1%	294 821	303.1%	19 784	134.3%	475.5%
Cash Flow from Investing Activities										
Receipts	-	(451)	-	(162)	-	(613)	-	150	-	(207.7%)
Proceeds on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(451)	-	(162)	-	(613)	-	150	-	(207.8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(81 617)	(8 612)	10.6%	(19 092)	23.4%	(27 704)	33.9%	(31 028)	107.2%	(38.5%)
Capital assets	(81 617)	(8 612)	10.6%	(19 092)	23.4%	(27 704)	33.9%	(31 028)	107.2%	(38.5%)
Net Cash from(used) Investing Activities	(81 617)	(9 063)	11.1%	(19 254)	23.6%	(28 317)	34.7%	(30 878)	108.6%	(37.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(12 105)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 105)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(12 105)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 533	171 897	4 864.8%	94 608	2 677.5%	266 504	7 542.3%	(11 094)	(271.6%)	(952.8%)
Cash/cash equivalents at the year begin:	65 602	-	-	182 572	278.3%	-	-	78 431	61.6%	132.8%
Cash/cash equivalents at the year end:	69 136	182 572	264.1%	277 179	400.9%	277 179	400.9%	67 337	86.2%	311.6%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	309	5.3%	1 726	29.8%	868	15.0%	2 892	49.9%	5 795	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	309	5.3%	1 726	29.8%	868	15.0%	2 892	49.9%	5 795	100.0%

Contact Details

Municipal Manager	Dr Nontobeko Mahlalela	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 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	28 775 116	7 642 273	26.6%	7 317 899	25.4%	14 960 172	52.0%	6 267 687	50.2%	16.8%
Exchange Revenue										
Service charges - Electricity	7 476 886	1 852 031	24.8%	1 558 658	20.8%	3 410 689	45.6%	1 287 960	39.4%	21.0%
Service charges - Water	2 377 519	481 100	20.2%	468 302	19.7%	949 402	39.9%	421 801	34.5%	11.0%
Service charges - Waste Water Management	777 580	187 478	24.1%	185 125	23.8%	372 603	47.9%	153 034	45.7%	21.0%
Service charges - Waste Management	969 552	222 792	23.0%	227 354	23.4%	450 146	46.4%	188 757	42.4%	20.4%
Sale of Goods and Rendering of Services	119 404	21 843	18.3%	20 328	17.0%	42 170	35.3%	16 159	43.8%	25.8%
Agency services	67 791	19 752	29.1%	20 649	30.5%	40 401	59.6%	13 164	20.9%	56.9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 392 471	268 797	19.3%	275 992	19.8%	544 789	39.1%	302 847	55.5%	(8.9%)
Interest earned from Current and Non Current Assets	226 787	24 997	11.0%	26 479	11.7%	51 477	22.7%	40 472	44.9%	(34.6%)
Dividends	408	1 589	389.6%	2 049	502.4%	3 639	892.0%	-	-	(100.0%)
Rent on Land	19 953	5 251	26.3%	4 879	24.5%	10 130	50.8%	4 829	54.3%	1.0%
Rental from Fixed Assets	78 960	16 655	21.1%	13 195	16.7%	29 850	37.8%	16 155	32.7%	(18.3%)
Licence and permits	29 902	1 681	5.6%	3 740	12.5%	5 421	18.1%	4 650	26.4%	(19.6%)
Operational Revenue	465 649	26 055	5.6%	33 740	7.2%	59 795	12.8%	40 535	15.6%	(16.8%)
Non-Exchange Revenue										
Property rates	4 677 851	1 114 458	23.8%	1 340 551	28.7%	2 455 009	52.5%	871 812	44.2%	53.8%
Surcharges and Taxes	33 486	20 831	62.2%	40 932	122.2%	61 763	184.4%	15 427	50.0%	165.3%
Fines, penalties and forfeits	137 052	18 878	13.8%	23 261	17.0%	42 139	30.7%	16 111	19.3%	44.4%
Licences or permits	18 806	533	2.8%	3 455	18.4%	3 987	21.2%	1 620	16.2%	113.3%
Transfer and subsidies - Operational	8 964 503	3 205 697	35.8%	2 811 320	31.4%	6 017 017	67.1%	2 709 753	68.9%	3.7%
Interest	505 194	132 975	26.3%	109 508	21.7%	242 483	48.0%	38 159	53.1%	187.0%
Fuel Levy	377 017	-	-	125 673	33.3%	123 673	33.3%	123 355	75.0%	1.9%
Operational Revenue	13 710	17 563	128.1%	16 430	119.8%	33 992	247.9%	763	15.6%	2 053.2%
Gains on disposal of Assets	24 074	1 319	5.5%	55	.2%	1 374	5.7%	321	34.6%	(82.9%)
Other Gains	20 563	0	-	6 226	30.3%	6 226	30.3%	2	54.0%	260 170.6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	30 519 627	6 525 671	21.4%	7 164 665	23.5%	13 690 336	44.9%	6 418 400	45.5%	11.6%
Employee related costs	8 622 452	1 819 069	21.1%	2 172 605	25.2%	3 991 674	46.3%	1 872 289	47.4%	16.0%
Remuneration of councillors	485 544	96 352	19.8%	121 521	25.0%	217 872	44.9%	133 234	51.2%	(8.8%)
Bulk purchases - electricity	6 857 787	2 430 842	35.4%	1 772 253	25.8%	4 203 095	61.3%	1 425 855	49.5%	24.3%
Inventory consumed	1 621 789	322 839	19.9%	414 517	25.6%	737 355	45.5%	368 908	41.8%	12.4%
Debt impairment	3 636 264	6	-	35	-	42	-	68 177	10.0%	(99.9%)
Depreciation and amortisation	2 443 091	327 043	13.4%	598 209	24.5%	925 251	37.9%	443 007	28.7%	35.0%
Interest	666 560	132 557	19.9%	231 389	34.7%	363 946	54.6%	256 208	97.3%	(9.7%)
Contracted services	3 148 598	671 206	21.3%	1 007 413	32.0%	1 678 619	53.3%	977 088	52.7%	3.1%
Transfers and subsidies	694 022	251 566	36.2%	300 036	43.2%	551 602	79.5%	350 922	82.2%	(14.5%)
Irrecoverable debts written off	371 696	7 823	2.5%	29 760	9.4%	37 583	11.8%	20 445	11.1%	45.6%
Operational costs	2 018 364	466 361	23.1%	569 740	28.2%	1 036 101	51.3%	505 708	52.2%	12.7%
Losses on disposal of Assets	4 000	-	-	(59 126)	(1 478.2%)	(59 126)	(1 478.2%)	-	-	(100.0%)
Other Losses	3 461	9	.3%	6 314	182.4%	6 323	182.7%	(3 441)	(74.1%)	(283.5%)
Surplus/(Deficit)	(1 744 511)	1 116 602		153 234		1 269 836		(150 713)		
Transfers and subsidies - capital (monetary allocations)	3 418 808	530 653	15.5%	623 208	18.2%	1 153 860	33.8%	594 527	28.4%	4.8%
Transfers and subsidies - capital (in-kind)	129 417	-	-	371	.3%	371	.3%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 803 715	1 647 254		776 813		2 424 067		443 814		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 803 715	1 647 254		776 813		2 424 067		443 814		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 803 715	1 647 254		776 813		2 424 067		443 814		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	60	-	9	-	69	-	60	515.8%	(85.5%)
Surplus/(Deficit) for the year	1 803 715	1 647 315		776 822		2 424 136		443 875		

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	4 255 497	672 180	15.8%	923 704	21.7%	1 595 885	37.5%	945 736	44.6%	(2.3%)
National Government	3 322 298	594 543	17.9%	802 257	24.1%	1 396 800	42.0%	756 096	46.9%	6.1%
Provincial Government	-	-	-	-	-	-	-	795	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	1 136	-	-	-	1 136	-	869	-	(100.0%)
Transfers recognised - capital	3 322 298	595 678	17.9%	802 257	24.1%	1 397 936	42.1%	757 760	46.9%	5.9%
Borrowing	-	-	-	-	-	-	-	6 092	-	(100.0%)
Internally generated funds	933 199	76 502	8.2%	121 447	13.0%	197 949	21.2%	181 884	34.6%	(33.2%)
Capital Expenditure Functional	4 259 067	672 220	15.8%	924 526	21.7%	1 596 747	37.5%	954 165	44.1%	(3.1%)
Municipal governance and administration	203 210	24 449	12.0%	25 936	12.8%	50 385	24.8%	55 849	45.2%	(53.6%)
Executive and Council	8 425	875	10.4%	3 231	38.4%	4 106	48.7%	392	48.6%	724.7%
Finance and administration	194 575	23 575	12.1%	22 705	11.7%	46 280	23.8%	55 389	45.2%	(59.0%)
Internal audit	210	-	-	-	-	-	-	68	12.4%	(100.0%)
Community and Public Safety	317 781	17 789	5.6%	36 747	11.6%	54 536	17.2%	22 983	24.4%	59.9%
Community and Social Services	116 645	10 926	9.4%	25 717	22.0%	36 643	31.4%	9 429	21.2%	172.7%
Sport And Recreation	65 878	4 466	6.8%	9 974	15.1%	14 440	21.9%	6 549	32.1%	52.3%
Public Safety	17 600	29	.2%	1 056	6.0%	1 086	6.2%	1 428	10.2%	(26.1%)
Housing	23 000	2 369	10.3%	-	-	2 369	10.3%	5 576	44.1%	(100.0%)
Health	94 658	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 561 585	269 543	17.3%	347 875	22.3%	617 418	39.5%	312 968	54.1%	11.2%
Planning and Development	528 461	77 699	14.7%	128 375	24.3%	206 074	39.0%	117 762	153.9%	9.0%
Road Transport	1 028 994	191 844	18.6%	219 135	21.3%	410 979	39.9%	194 517	41.9%	12.7%
Environmental Protection	4 110	-	-	365	8.9%	365	8.9%	690	32.8%	(47.1%)
Trading Services	2 175 391	360 438	16.6%	513 931	23.6%	874 369	40.2%	562 365	41.2%	(8.6%)
Energy sources	345 490	68 503	19.8%	103 408	29.9%	171 911	49.8%	145 787	50.1%	(29.1%)
Water Management	1 183 029	189 249	16.0%	230 392	19.5%	419 641	35.5%	270 110	41.6%	(14.7%)
Waste Water Management	524 797	88 338	16.8%	143 312	27.3%	231 650	44.1%	125 079	33.8%	14.6%
Waste Management	122 076	14 349	11.8%	36 818	30.2%	51 167	41.9%	21 389	41.3%	72.1%
Other	1 100	-	-	38	3.4%	38	3.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	29 741 938	10 149 948	34.1%	10 543 868	35.5%	20 693 816	69.6%	6 553 867	52.6%	60.9%
Property rates	4 040 696	2 356 078	58.3%	2 753 907	68.2%	5 109 985	125.5%	658 975	35.8%	317.9%
Service charges	11 156 067	1 940 806	17.4%	2 052 904	18.4%	3 993 709	35.8%	1 538 676	32.3%	33.4%
Other revenue	1 392 274	1 612 176	115.8%	1 491 945	107.2%	3 104 121	223.0%	790 558	103.5%	88.7%
Transfers and Subsidies - Operational	9 264 832	3 068 825	33.1%	2 922 076	31.5%	5 990 901	64.7%	2 610 374	71.0%	11.9%
Transfers and Subsidies - Capital	3 451 837	1 159 934	33.6%	1 287 106	37.3%	2 447 039	70.9%	936 013	66.4%	37.5%
Interest	436 032	12 023	2.8%	35 304	8.1%	47 327	10.9%	19 271	17.6%	83.2%
Dividends	198	106	53.7%	627	316.4%	733	370.1%	-	-	(100.0%)
Payments	(24 565 198)	(6 439 382)	26.2%	(6 550 039)	26.7%	(12 989 421)	52.9%	(4 621 836)	43.3%	41.7%
Suppliers and employees	(24 069 590)	(6 439 382)	26.8%	(6 550 039)	27.2%	(12 989 421)	54.0%	(4 621 836)	44.3%	41.7%
Finance charges	(479 033)	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 573)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	5 176 740	3 710 566	71.7%	3 993 828	77.1%	7 704 395	148.8%	1 932 031	117.1%	106.7%
Cash Flow from Investing Activities										
Receipts	-	(24 131)	-	24 893	-	762	-	229	157.1%	10 772.9%
Proceeds on disposal of PPE	-	1 320	-	55	-	1 374	-	95	7.2%	(42.1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(451)	-	(162)	-	(613)	-	264	3 882.9%	(161.5%)
Decrease (increase) in non-current investments	-	(25 000)	-	25 000	-	-	-	(130)	-	(19 364.6%)
Payments	(4 276 368)	(738 744)	17.3%	(1 054 470)	24.7%	(1 793 214)	41.9%	(1 115 708)	42.6%	(5.5%)
Capital assets	(4 276 368)	(738 744)	17.3%	(1 054 470)	24.7%	(1 793 214)	41.9%	(1 115 708)	42.6%	(5.5%)
Net Cash from(used) Investing Activities	(4 276 368)	(762 875)	17.8%	(1 029 577)	24.1%	(1 792 452)	41.9%	(1 115 479)	42.3%	(7.7%)
Cash Flow from Financing Activities										
Receipts	1 323	2 742	207.3%	3 240	244.9%	5 981	452.2%	-	.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	267	2 742	1 028.1%	3 240	1 215.0%	5 981	2 243.1%	-	1.9%	(100.0%)
Payments	(163 892)	-	-	(67 221)	41.0%	(67 221)	41.0%	(30 491)	33.4%	120.5%
Repayment of borrowing	(163 892)	-	-	(67 221)	41.0%	(67 221)	41.0%	(30 491)	33.4%	120.5%
Net Cash from(used) Financing Activities	(162 569)	2 742	(1.7%)	(63 982)	39.4%	(61 240)	37.7%	(30 491)	35.2%	109.8%
Net Increase/(Decrease) in cash held	737 802	2 950 433	399.9%	2 900 269	393.1%	5 850 702	793.0%	786 062	(182.3%)	269.0%
Cash/cash equivalents at the year begin:	1 829 733	372 032	20.3%	3 752 647	205.1%	372 032	20.3%	2 925 180	58.3%	28.3%
Cash/cash equivalents at the year end:	2 567 535	3 595 756	140.0%	6 653 693	259.1%	6 653 693	259.1%	3 708 017	256.8%	79.4%

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	180 125	2.5%	105 114	1.5%	111 193	1.6%	6 743 561	94.4%	7 139 993	23.0%	(84 172)	(1.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	429 410	10.6%	135 618	3.3%	143 140	3.5%	3 361 780	82.6%	4 069 949	13.1%	(23 560)	(.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	358 605	5.5%	184 341	2.8%	294 201	4.5%	5 711 575	87.2%	6 548 721	21.1%	(10 287)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	63 573	2.9%	41 606	1.9%	40 677	1.9%	2 051 142	93.4%	2 196 999	7.1%	(31 162)	(1.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	75 107	3.0%	43 710	1.8%	50 114	2.0%	2 315 030	93.2%	2 483 960	8.0%	(27 450)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	280	1.5%	127	.7%	173	.9%	17 750	96.8%	18 331	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	139 457	2.1%	145 887	2.2%	152 166	2.3%	6 097 596	93.3%	6 535 106	21.0%	37	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 570	.6%	3 814	.2%	7 626	.4%	2 039 307	98.9%	2 062 317	6.6%	(7 471)	(.4%)	-	-
Total By Income Source	1 258 128	4.1%	660 217	2.1%	799 290	2.6%	28 337 741	91.2%	31 055 376	100.0%	(184 066)	(.6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	125 726	4.2%	68 062	2.3%	95 410	3.2%	2 706 221	90.3%	2 995 420	9.6%	(33)	-	-	-
Commercial	581 719	5.2%	264 385	2.4%	325 397	2.9%	10 059 137	89.6%	11 230 638	36.2%	(3 444)	-	-	-
Households	528 751	3.3%	306 951	1.9%	353 901	2.2%	14 771 136	92.5%	15 960 739	51.4%	(180 589)	(1.1%)	-	-
Other	21 932	2.5%	20 819	2.4%	24 581	2.8%	801 247	92.2%	868 579	2.8%	-	-	-	-
Total By Customer Group	1 258 128	4.1%	660 217	2.1%	799 290	2.6%	28 337 741	91.2%	31 055 376	100.0%	(184 066)	(.6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	515 096	3.9%	278 229	2.1%	577 757	4.4%	11 791 288	89.6%	13 162 369	48.8%
Bulk Water	375	-	11 069	.6%	15 170	.8%	1 909 719	98.6%	1 936 333	7.2%
PAYE deductions	(768)	7.9%	(10 529)	108.8%	1 646	(17.0%)	(29)	.3%	(9 680)	-
VAT (output less input)	557	54.3%	82	8.0%	353	34.4%	34	3.3%	1 027	-
Pensions / Retirement deductions	(8 377)	42.9%	(15 192)	77.7%	-	-	4 023	(20.6%)	(19 546)	(.1%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195 175	1.7%	104 652	.9%	95 571	.8%	11 088 401	96.6%	11 483 799	42.6%
Auditor-General	3 368	20.1%	5 126	30.7%	937	5.6%	7 284	43.6%	16 715	.1%
Other	(111 441)	(27.4%)	(13 370)	(3.3%)	(4 356)	(1.1%)	536 151	131.7%	406 985	1.5%
Medical Aid deductions	2 617	100.0%	-	-	-	-	-	-	2 617	-
Total	596 602	2.2%	360 067	1.3%	687 078	2.5%	25 336 872	93.9%	26 980 619	100.0%

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