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PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2023/24 FINANCIAL YEAR: 2ND QUARTER ENDED 31 DECEMBER 2023

- 1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
- 2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
- 3. This report covers the performance against the adopted budgets for the second quarter ending 31 December 2023. The report was prepared by using figures from the Municipal Standard Chart of Account (mSCOA) data strings. The mSCOA Regulations were promulgated on 22 April 2014 and prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017. The mSCOA Regulations requires municipalities to upload the budget and financial information in a data string format to the Local Government portal across the six mSCOA regulated segments.
- 4. The report is part of the In-year Management, Monitoring and Reporting System for Local Government (IYM), which enables Provincial and National government to exercise oversight over municipalities and identify possible challenges in implementing municipal budgets.
- 5. As the mSCOA reform is maturing, the credibility of the information contained in the mSCOA data strings is gradually improving although some municipalities are still not fully compliant. The following are the core of the problems:
 - The incorrect use of the mSCOA and municipal accounting practices by municipalities.
 - Many municipalities are not budgeting, transacting, and reporting directly in and from the core financial systems. Instead, they prepare their budgets and reports on an excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitless, and wasteful (UIFW) expenditure.
 - Municipalities are not locking the adopted budgets on the financial systems at month-end to ensure prudent financial management.



PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2023/24 FINANCIAL YEAR: 2ND QUARTER ENDED 31 DECEMBER 2023

- The Section 71 report facilitates transparency in reporting, better in-year management as well as the oversight of the financial performance of municipalities against the adopted budgets. This report is, therefore, a management tool that serve as an early warning mechanism for councils, Provincial Legislatures, and Municipal management to monitor and improve municipal performance timeously. The improvement of the credibility of the data strings is a priority for National and Provincial treasuries. The submitted data strings are analysed monthly and errors are communicated to municipalities for correction.
- 6. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of December 2023.

MUNICIPALITY						
	PAUD	ORGB	PROR	M06	CR06	DR06
Albert Luthuli						
Bushbuckridge						
City of Mbombela						
Dipaleseng						
Dr JS Moroka						
Ehlanzeni District						
Emakhazeni						
Emalahleni						
Gert Sibande District						
Govan Mbeki						
Lekw a						
Mkhondo						
Msukaligw a						
Nkangala District						
Nkomazi						
Pixley Ka Seme						
Steve Tshw ete						
Thaba Chw eu	Total Co					
Thembisile Hani						
Victor Khanye						

Outstanding	
Submitted Successfully	
Submitted with Errors-phase 1	
Submitted with Errors-phase 2	

AFS Pre-audited	PAUD
Original Budget	ORGB
Project List	PROR
Month ended	M
Creditors	CR
Debtors	DR

MS GUGU MASHITENG HEAD PROVINCIAL TREASURY DATE: /01/2024



MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	724,446	15,730	2.2%	191,476	26.4%	207,206	28.6%	161,289	47.8%	18.79
	724,440	15,730	2.2/0	151,470	20.470	201,200	20.076	101,209	47.070	10.77
Exchange Revenue										
Service charges - Electricity	52,356	4,137	7.9%	10,545	20.1%	14,683	28.0%	(311,954)	(616.1%)	
Service charges - Water	55,151	1,481	2.7%	3,600	6.5%	5,081	9.2%	320,434	613.9%	(98.95
Service charges - Waste Water Management	15,038 12,854	948 851	6.3% 6.6%	2,525 2.335	16.8% 18.2%	3,473 3.186	23.1%	1,256	10.9%	101.1
Service charges - Waste Management Sale of Goods and Rendering of Services	12,854	276	0.0%	2,335	18.2%	2,189	24.6%	1,056 355	100.6%	439.2
Agency services	1	2/0		1,913		2,109		333	100.6%	439.2
Interest	1			-						
Interest earned from Receivables	35.122	· ·	· ·	18	· .	18		6.488	20.1%	(99.75
Interest earned from Current and Non Current Assets	2,513	369	14.7%	1,332	53.0%	1,702	67.7%	1,407	92.5%	(5.35
Dividends	2,515	303	14.770	1,332	33.076	1,702	01.170	1,407	32.376	(0.0)
Rent on Land	1 :	:	[[]		:	-	:	1 :
Rental from Fixed Assets	1,137	231	20.3%	705	62.0%	936	82.3%	40	48.7%	1,644.5
Licence and permits	1 .,137	231	1 23.37	-	32.0%				1	1 .,544.5
Operational Revenue	1,688	436	25.8%	78	4.6%	514	30.5%	112		(30.39
Non-Exchange Revenue	,,,,,,					• • • • • • • • • • • • • • • • • • • •				(****
Property rates	124,726	6.982	5.6%	19.643	15.7%	26.625	21.3%	13.560	13.0%	44.9
Surcharges and Taxes	124,720	0,302	3.076	19,043	15.7%	20,023	21.376	13,300	13.0%	44.5
Fines, penalties and forfeits	751	16	2.2%	44	5.9%	61	8.1%	78	267.1%	(43.35
Licences or permits	/31	1 1	2.2.0	11	3.576	12	0.170	1	207.176	783.8
Transfer and subsidies - Operational	423.109	· '		138.195	32.7%	138.195	32.7%	128,457	71.3%	7.6
Interest	423,103			10.531	J2.170	10.531	32.1 /0	120,437	71.5%	(100.05
Fuel Levy	1			10,331		10,331				(100.07
Operational Revenue	1		· ·	-	· ·	-		· ·	1	1
Gains on disposal of Assets	1			-						
Other Gains	1			-						
Discontinued Operations	1 '	· ·	· ·	-	· .	_		· ·	1	1
Operating Expenditure	722,340	56,585	7.8%	156,670	21.7%	213,255	29.5%	161,259	43.4%	(2.89
Employee related costs	260,000	19,701	7.6%	57,224	22.0%	76,925	29.6%	53,698	60.5%	6.6
Remuneration of councillors	26,325	2,606	9.9%	9,190	34.9%	11,796	44.8%	6,956	46.8%	32.1
Bulk purchases - electricity	120,273	14,813	12.3%	27,189	22.6%	42,002	34.9%	21,738	45.4%	25.1
Inventory consumed	46,431	965	2.1%	8,313	17.9%	9,278	20.0%	1,621	13.0%	413.0
Debt impairment	18,902	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53,453		-	-	-	-		757	2.0%	(100.05
Interest	1,890			(7)	(.4%)	(7)	(.4%)			(100.05
Contracted services	122,598	13,659	11.1%	34,306	28.0%	47,965	39.1%	54,531	45.0%	(37.19
Transfers and subsidies		·	-	1,356		1,356	-	612	-	121.7
Irrecoverable debts written off	1	(0)	1	(12)		(12)	1			(100.05
Operational costs	72,469	4,841	6.7%	19,110	26.4%	23,951	33.1%	21,347	60.4%	(10.59
Losses on disposal of Assets	1 .			-	-	-		-		
Other Losses	1	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2,106	(40,855)		34,806		(6,049)		30		
Transfers and subsidies - capital (monetary allocations)	521,418	25,732	4.9%	(45,313)	(8.7%)	(19,581)	(3.8%)	74,727	44.8%	(160.6%
Transfers and subsidies - capital (in-kind)	1			, .,,	,	. ,,,,,,,,		-	-	'
Surplus/(Deficit) after capital transfers and contributions	523,524	(15,123)		(10,508)		(25,630)		74,758		
Income Tax	1 -		-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	523,524	(15,123)		(10,508)		(25,630)		74,758		
Share of Surplus/Deficit attributable to Joint Venture	320,024	(10,120)	_	(10,000)		(20,000)	_	14,130		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities		1		-	-	_		· ·		1
	F00 F01	(45.400)	-	(40 500)	-	(05.000)		74	_	-
Surplus/(Deficit) attributable to municipality	523,524	(15,123)		(10,508)		(25,630)		74,758		
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	523,524	(15,123)		(10,508)		(25,630)		74,758		

N N	dget Iain priation	First C Actual Expenditure	Quarter 1st Q as % of Main	Second Actual	Quarter		o Date	Second	Quarter	1
R thousands Capital Revenue and Expenditure Source of Finance National Covernment Provincial Covernment District Municipality Transfers and substitute- capital (monetary alloc)(Departm Ag Transfers recomised - capital Borrowing Internally generated funds Capital Expenditure Functional Municipal covernance and administration Executive and Council Finance and administration Internal sout Community and Public Safety				Actual						
Capital Revenue and Expenditure Source of Finance National Government Provincial Government District Municipality Transfers and subadise - capital (monetary alloc)(Departin Ag Transfers recomised - capital Borrowing Internally generated funds Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety		1	appropriation	Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
Source of Finance National Covernment Provincial Covernment District Municipality Transfers and subsidies - capital (monetary alloci)(Departin Ag Transfers recognised - capital Bornowing Internally generated funds Capital Expenditure Functional Municipal covernance and administration Executive and Council Finance and administration Internal audit Community and Public Safety							appropriation		appropriation	
National Covernment Provincial Covernment District Municipality Transfers and subsidiate- capital (monetary alloc)(Departin Ag Transfers recomised - capital Borrowing Internally generated funds Capital Expenditure Functional Municipal overnance and administration Executive and Council Finance and administration Internal sudit Community and Public Safety										
Provincial Government Distet Municipality Transfers and subsidies - capital (monetary alloc)(Departm Ag Transfers recognised - capital Borrowing Internally generated funds Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety	20,500	30,200	147.3%	90.032	439.2%	120,232	586.5%	92.825	48.1%	(3.0%
District Municipality Transfers and subsidies - capital (monetary alloc)/Departm Ag Transfers recognised - capital Borrowing internally generated funds Capital Expenditure Functional Municipal oovernance and administration Executive and Council Finance and administration Internal audit Community and Public Safety	20,500	30,200	147.3%	87,229	425.5%	117,429	572.8%	84,642	45.1%	
Transfers and subsidies - capital (monetary alloc)(Departin Ag Transfers recognised - capital Borrowsy Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit	-	-	-	-		-	-	-		-
Transfers recognised - capital Borowing Internally generated funds Capital Expenditure Functional Municipal coverance and administration Executive and Council Finance and administration Internal audit Community and Public Safety			-	-		-	-	-		
Borrowing Internally generated funds Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety				-		-				-
Internally generated funds Capital Expenditure Functional Municipal covernance and administration Executive and Council Finance and administration Internal audit Community and Public Safety	20,500	30,200	147.3%	87,229	425.5%	117,429	572.8%	84,642	45.1%	3.19
Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety		-	-	-	-	-	-	-		-
Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety	-	0	-	2,803	-	2,804	-	8,184	-	(65.7%
Executive and Council Finance and administration Internal audit Community and Public Safety	20,500	30,200	147.3%	91,016	444.0%	121,216	591.3%	92,825	48.4%	(1.9%
Finance and administration Internal audit Community and Public Safety				1,259		1,259		5,835		(78.4%
Internal audit Community and Public Safety	-		-	-		-	-	417		(100.0%
Community and Public Safety	-	-	-	1,259	-	1,259	-	5,417	-	(76.8%
	-	-	-	-	-	-	-	-	-	-
Community and Social Services		0		1,661		1,662		2,169	100.2%	(23.49
	-	0	-	1,661	-	1,662	-	2,169	-	(23.49
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-
Health	-		-	-		-	-	-	-	-
Economic and Environmental Services	20,500	29,816 29,621	145.4%	85,354 82.810	416.4%	115,170 112.431	561.8%	9,917	43.6%	760.75 (100.05)
Planning and Development			-				-	-		
Road Transport Environmental Protection	20,500	195	.9%	2,544	12.4%	2,739	13.4%	9,917	43.6%	(74.39
Trading Services	-	384		2.742	-	3,126	-	74,905	45.6%	(96.39
Energy sources	•	384		2,742		3,126		74,905 4.380	45.6% 68.7%	(37.49
Water Management		304		2,142		3,120		68.121	45.8%	(100.09
Waste Water Management	- 1	[]						2.403	31.4%	(100.05
Waste Management					[]			2,405	1 31.470	(100.07
Other										

				2023/24				2022/23		
	Budget	First 0	Quarter	Second	d 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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,162,773	36,070	3.1%	352,512	30.3%	388,582	33.4%	68,343	34.9%	415.89
Property rates	93,544	1,043	1.1%	6,342	6.8%	7,385	7.9%	37,109	79.1%	(82.9%
Service charges	96,125	3,601	3.7%	14,445	15.0%	18,046	18.8%	741,924	863.4%	(98.1%
Other revenue	2.682	1.834	68.4%	30.135	1.123.5%	31.969	1,191.8%	(989.979)	(118.342.5%)	(103.0%
Transfers and Subsidies - Operational	423,109			140.930	33.3%	140.930	33.3%	129.376	72.2%	8.99
Transfers and Subsidies - Capital	521,418	29,592	5.7%	160,653	30.8%	190,245	36.5%	149,912	76.5%	7.29
Interest	25,894			7		7		-		(100.0%
Dividends			-	-	-			-		
Payments	(565,660)	(61,993)	11.0%	(178,448)	31.5%	(240,441)	42.5%	(59,739)	17.0%	198.79
Suppliers and employees	(565,660)	(61,993)	11.0%	(178,448)	31.5%	(240,441)	42.5%	(59,739)	17.0%	198.79
Finance charges	-	-	-	-	-		-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597,113	(25,923)	(4.3%)	174,064	29.2%	148,141	24.8%	8,604	66.7%	1,923.09
Cash Flow from Investing Activities										
Receipts	(4,546)	469	(10.3%)			469	(10.3%)	(1,010)	837.0%	(100.0%
Proceeds on disposal of PPE	1 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									
Decrease (Increase) in non-current debtors (not used)	-		-	-	-			-		-
Decrease (increase) in non-current receivables	(16)	27	(165.5%)	-	-	27	(165.5%)	(310)		(100.0%
Decrease (increase) in non-current investments	(4,529)	442	(9.8%)	-		442	(9.8%)	(700)	561.8%	(100.0%
Payments	(549,574)	(31,559)	5.7%	(95,249)	17.3%	(126,808)	23.1%	(22,260)	16.7%	327.99
Capital assets	(549,574)	(31,559)	5.7%	(95,249)	17.3%	(126,808)	23.1%	(22,260)	16.7%	327.99
Net Cash from/(used) Investing Activities	(554,120)	(31,090)	5.6%	(95,249)	17.2%	(126,339)	22.8%	(23,270)	17.0%	309.39
Cash Flow from Financing Activities										
Receipts								-		
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits	-		-	-	-			-		-
Payments								-		
Repayment of borrowing			-	-	-		-	-	-	
Net Cash from/(used) Financing Activities						-				
Net Increase/(Decrease) in cash held	42.993	(57,013)	(132.6%)	78.815	183.3%	21.802	50.7%	(14,666)	460.9%	(637.4%
Cash/cash equivalents at the year begin:	26.213	(0.,0.0,	,.02.0707	(57,291)	(218.6%)	2.,002		186,342	100.070	(130.7%
Cash/cash equivalents at the year end:	69,205	(57.042)	(82.4%)	21,524	31,1%	21,524	31.1%	201,828	568.4%	(89.3%
Castivasti equivalents at the year end:	69,205	(57,013)	(82.4%)	21,324	31.1%	21,324	31.1%	201,828	368.4%	(89.37)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over	00 Days	То	tal		ts Written Off to		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,260	3.0%	1,440	3.4%	1,125	2.7%	38,544	91.0%	42,370	8.3%	-	-	-	- !
Trade and Other Receivables from Exchange Transactions - Electricity	1,094	6.8%	1,184	7.4%	642	4.0%	13,085	81.8%	16,005	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,546	3.4%	5,347	2.8%	4,614	2.4%	175,114	91.4%	191,621	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	984	1.5%	985	1.5%	899	1.4%	61,658	95.6%	64,526	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	889	1.6%	926	1.6%	786	1.4%	54,428	95.4%	57,029	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors			-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,561	2.6%	3,582	2.6%	3,443	2.5%	126,603	92.3%	137,189	27.0%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1.4%	0	1.4%	0	3.0%	8	94.1%	8	-	-	-	-	-
Total By Income Source	14,335	2.8%	13,465	2.6%	11,509	2.3%	469,439	92.3%	508,748	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,028	9.7%	2,333	7.5%	1,716	5.5%	24,122	77.3%	31,198	6.1%	-	-	-	
Commercial	2,693	3.9%	2,449	3.6%	2,053	3.0%	61,041	89.5%	68,236	13.4%	-	- 1	-	-
Households	8,614	2.1%	8,682	2.1%	7,740	1.9%	384,277	93.9%	409,314	80.5%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14,335	2.8%	13,465	2.6%	11,509	2.3%	469,439	92.3%	508,748	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions			-	-			-	-	-	-
VAT (output less input)	-	-	-	-	-		-	-	-	-
Pensions / Retirement			-	-			-	-	-	-
Loan repayments			-	-			-	-	-	-
Trade Creditors	14	1.4%	112	11.0%	22	2.2%	871	85.5%	1,019	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other			-	-			-	-	-	-
Total	14	1.4%	112	11.0%	22	2.2%	871	85.5%	1,019	100.0%

Contact Details

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure				2023/24				20:	22/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	1.461.921	544,897	37.3%	452,145	30.9%	997.042	68.2%	414,920	30.7%	9.0%
	1,401,321	344,037	31.370	432,143	30.5 /6	331,042	00.270	414,520	30.770	3.07
Exchange Revenue										
Service charges - Electricity Service charges - Water	75,733	20.977	27.7%	21,188	28.0%	42.165	55.7%	19,875	33.7%	6.6%
Service charges - Waste Water Management	4,868	1,023	21.0%	1,013	20.0%	2.036	41.8%	965	35.8%	
Service charges - Waste Management	10.144	2.405	23.7%	2.405	23.7%	4.810	47.4%	2.289	45.5%	
Sale of Goods and Rendering of Services	4,303	1,054	24.5%	422	9.8%	1,476	34.3%	501	25.6%	
Agency services Interest	11,060	2,141	19.4%	2,170	19.6%	4,311	39.0%	1,301	21.6%	
Interest earned from Receivables	4,799		_	_		-	_			
Interest earned from Current and Non Current Assets	7,500	6,630	88.4%	4,472	59.6%	11,102	148.0%	1,540	14.2%	190.49
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land	-		-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,082	190	17.5%	188	17.4%	378	34.9%	174	25.4%	
Licence and permits	5,245	601	11.5%	606	11.6%	1,207	23.0%	317	14.5%	
Operational Revenue	2,953	1,437	48.7%	729	24.7%	2,166	73.4%	475	1.2%	53.5%
Non-Exchange Revenue										
Property rates	250,631	66,086	26.4%	66,081	26.4%	132,166	52.7%	63,336	49.6%	4.3%
Surcharges and Taxes	l	i		-						184.5%
Fines, penalties and forfeits	2,000	317	15.8% 14.8%	952	47.6%	1,268 27	63.4%	335	(32.3%)	
Licences or permits Transfer and subsidies - Operational	1.060.191	13 442.025	14.8% 41.7%	14 351,905	15.1% 33.2%	793.930	29.8% 74.9%	323.808	8.0%	
Interest	19.160	442,025	41.776	331,903	33.2%	793,930	74.376	323,000	32.0%	0.77
Fuel Levy	10,100	[]				1	1
Operational Revenue	l .		_			_			l .	
Gains on disposal of Assets	2.163		_	_		-	_			
Other Gains										
Discontinued Operations		-	-	-	-	-	-	-	-	-
Operating Expenditure	1,279,621	290,666	22.7%	355,818	27.8%	646,485	50.5%	150,024	30.5%	137.2%
Employee related costs	600,453	154,550	25.7%	187,377	31.2%	341,927	56.9%	64,096	38.8%	
Remuneration of councillors	29,411	12,985	44.1%	9,129	31.0%	22,114	75.2%	5,199	48.9%	75.69
Bulk purchases - electricity		-	-	-		-	-	-	-	-
Inventory consumed	31,323	2,936	9.4%	7,788	24.9%	10,724	34.2%	3,349	33.6%	132.5%
Debt impairment	100,557 115.024	41,318	35.9%	33.412	29.0%	74.730	65.0%	23.434	22.6%	42.69
Depreciation and amortisation	770	41,318	1.0%	33,412	29.0%	74,730	7.8%	23,434	8.9%	
Contracted services	252.516	50.329	19.9%	71.849	28.5%	122.177	48.4%	31,276	38.1%	
Transfers and subsidies	2,319	426	18.4%	225	9.7%	651	28.1%	31,210	.2%	
Irrecoverable debts written off	1 .			-		-	-		1	
Operational costs	147,249	28,609	19.4%	49,527	33.6%	78,136	53.1%	22,896	37.0%	116.3%
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses	-	(494)	-	(3,540)	-	(4,034)	-	(242)	-	1,362.1%
Surplus/(Deficit)	182,300	254,231		96,327		350,558		264,896		
Transfers and subsidies - capital (monetary allocations)	569,183	13		265		279	-	3	-	8,732.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	99	-	(100.0%
Surplus/(Deficit) after capital transfers and contributions	751,483	254,244		96,592		350,836		264,998		
Income Tax	-							-		
Surplus/(Deficit) after income tax	751,483	254,244		96,592		350,836		264,998		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-		-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	751,483	254,244		96,592		350,836		264,998		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	- :	
Surplus/(Deficit) for the year	751,483	254,244	-	96,592	-	350,836	_	264,998		

Part					2023/24				202	2/23	
Rithousands		Budget	First 0	Quarter	Second	l Quarter	Year	o Date	Second	Quarter]
Capital Revenue and Expenditure Source of Finance 751,483 127,891 17.0% 102,208 13.6% 230,099 30.6% 25,538 9.0% 553.7% 553.7% 62,613 11.0% 163,875 28.7% 9,578 4.7% 553.7% 10.0% 1				Main		Main		Expenditure as % of main		Expenditure as % of main	
Source of Finance	R thousands							appropriation		appropriation	
National Communent	Capital Revenue and Expenditure										
Protocol Coverment Distort Municipality Transfers and subdisis-capital (monetary alloc)(Departm Ag Transfers recomised - capital (monetary alloc) Transfers recomised - capital (mone	Source of Finance	751,483	127,891	17.0%	102,208	13.6%	230,099	30.6%	25,538	9.0%	300.2%
Transfers and subdisides -capital (moretary alloc)(Departm Ag Transfers recognised - capital (moretary alloc) (Departm Ag Transfers recognised - capital (moretary alloc) (Department Ag Transfers recognised - capita		571,683	101,263	17.7%	62,613	11.0%	163,875	28.7%	9,578	4.7%	553.7%
Transfers recognised - capital 571,883 101,263 17,7% 62,813 11,0% 163,875 28,7% 9,378 4,7% 553,7% internally generated funds 179,800 26,629 14,8% 39,596 22,0% 66,224 36,8% 15,660 20,6% 148,1% 18,1% 102,208 13,8% 230,099 30,6% 25,538 30,9% 300,2% 30,9%	District Municipality				-		-	-	-		- 1
Borrowing 179,800 26,629 14.8% 39,595 22.0% 66,224 36.8% 15,660 20.6% 148.1%	Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	- 1
Capital Expenditure Functional 751,483 127,891 17,0% 102,208 13,6% 230,099 30,6% 25,538 9.0% 300,2%		-	101,263		-	11.0%	163,875		9,578	4.7%	
Municipal coveramea and administration	Internally generated funds	179,800	26,629	14.8%	39,596	22.0%	66,224	36.8%	15,960	20.6%	148.1%
Executive and Council Finance and administration 19,200 6,812 35.5% 5,452 28.4% 12,283 35.9% 2,289 18.0% 18.2% Internal audit									25,538		
Finance and administration 19.200 6.812 35.5% 5.482 28.4% 12.283 63.9% 2.289 18.0% 13.2% Community and Public Safety 56,000 9,700 17.3% 5.834 10.1% 15.334 27.4% 71 5.5% 7.848.5% Community and Social Services 15,000 2 16.0% 57 4% 59 4% 1.80% 13.00 16.0% 1.80%			6,812	34.6%	5,452	27.7%	12,263	62.3%			
Internal audit			-	-		-	-	l			
Community and Public Safety 56,000 9,700 17.3% 5,834 10.1% 15.334 27.4% 71 5.5% 7,848.8%		19,200	6,812	35.5%		28.4%	12,263		,	18.0%	138.2%
Community and Social Services 15,000 2 57 4% 59 4% - (10,00%)		l	l							l .i	lil
Sport And Recentation 10,000 1,002 16,0% - 1,802 16,0% - 13,7% - 1,802 16,0% - 13,7% - 1,802 16,0% - 13,7% - 1,802 16,0% - 13,7% - 1,802				17.3%						5.5%	
Public Safety				40.00	5/	.4%				40.70	1 1
Housing 1,000 8,096 26,1% 5,576 18,0% 13,672 44,1% 71 5% 7,767.5%		10,000	1,602	16.0%	-	· ·	1,002				
Health		24 000	0.000	20.10/	E 570	10.00/	12.072				7 707 00/
Economic and Environmental Services 259.00 59.751 19.6% 49.488 19.1% 109.238 38.7% 14.732 22.9% 225.9% Planning and Development 231.000 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 4.9% 1.281 1.281 4.9% 1.281 1		31,000	0,090	20.176	5,576	10.0%	13,072	44.170	/1	.5%	1,101.9%
Planning and Development 26,100 1,281 4.9% 1,281 4.9% 1,281 4.9% 1,281 4.9% 1,281 4.9% 1,281 4.9% 1,281 4.9% 1,472 31.0% 255.9% 1,473 2.9% 1,472 31.0% 255.9% 1,473 2.9% 1,472 31.0% 2.5% 1,473 2.9% 1,473 2.9% 1,473 2.9% 1,473 2.9% 1,473 2.9% 1,473 2.9% 1,473 2.9% 1,473 2.9% 1,473 2.9%		250 100	50.751	10.6%	40 488	10.1%	100 238	38 7%	14 732	22.0%	235.0%
Road Transport 233,000 49,470 21,2% 49,488 21,2% 96,967 42,5% 14,732 31,0% 225,9% Environmental Protection 17 admin Services 416,683 60,629 14,6% 41,635 10,0% 192,264 24,5% 8,420 3,6% 394,5% Energy sources 48,500 1,797 3,7% 198 4,7% 1,965 4,1% - (10,00%) (10,00%)					,	10.170				22.370	233.370
Environmental Protection					49 488	21.2%			14 732	31.0%	235 9%
Energy sources 48,500 1,797 3,7% 198 4% 1,995 4,1% (100,0%)		,									
Energy sources 48,500 1,797 3,7% 198 4% 1,995 4,1% (100,0%)	Trading Services	416,683	60,629	14.6%	41,635	10.0%	102.264	24.5%	8.420	3.6%	394.5%
Waste Water Management 60,000 - 3,139 5,2% 3,139 5,2% 4,074 4,6% (23,0%) Waste Management 15,500 5,831 37,6% 6,090 39,3% 11,922 76,9% - - (100,0%)										"-"	
Waste Management 15,500 5,831 37,6% 6,090 39,3% 11,922 76,9% (100,0%)			53,001	18.1%							
			-	-					4,074	4.6%	
Other - - - - - - - -		15,500	5,831	37.6%	6,090	39.3%	11,922	76.9%	-	-	(100.0%)
	Other			-							-

				2023/24				2022/23		
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,946,388	168,758	8.7%	612,236	31.5%	780,994	40.1%		.4%	(100.0%
Property rates	77,688	14,548	18.7%	43,268	55.7%	57,816	74.4%	-	2.5%	(100.0%
Service charges	32,641	908	2.8%	660	2.0%	1,568	4.8%	-	.4%	(100.0%
Other revenue	199,185	10,539	5.3%	18,190	9.1%	28,728	14.4%	-	2.6%	(100.0%
Transfers and Subsidies - Operational	1,060,191	811	.1%	440,667	41.6%	441,478	41.6%	-		(100.0%
Transfers and Subsidies - Capital	569,183	141,952	24.9%	109,452	19.2%	251,404	44.2%	-		(100.0%
Interest	7,500		-	-				-		
Dividends			-	-	-		-	-		
Payments	(1,088,075)	(222,254)	20.4%	(431,012)	39.6%	(653,266)	60.0%	(1,229)	6.6%	34,958.99
Suppliers and employees	(1,086,486)	(222,254)	20.5%	(431,012)	39.7%	(653,266)	60.1%	(1,229)	6.7%	34,958.99
Finance charges	(770)	-	-	-	-	-	-	-	-	-
Transfers and grants	(819)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	858,313	(53,496)	(6.2%)	181,224	21.1%	127,728	14.9%	(1,229)	(7.5%)	(14,840.9%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE			-	-	-		-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(864,205)	(61,949)	7.2%	(227,754)	26.4%	(289,704)	33.5%			(100.0%
Capital assets	(864,205)	(61,949)	7.2%	(227,754)	26.4%	(289,704)	33.5%	-	-	(100.0%
Net Cash from/(used) Investing Activities	(864,205)	(61,949)	7.2%	(227,754)	26.4%	(289,704)	33.5%			(100.0%
Cash Flow from Financing Activities										
Receipts				-		-				
Short term loans			-	-	-		-	-		
Borrowing long term/refinancing			-	-	-		-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments			-	-				-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities			-	-				-		-
Net Increase/(Decrease) in cash held	(5,892)	(115,445)	1,959.4%	(46,530)	789.7%	(161,976)	2,749.1%	(1,229)	(57.2%)	3,684.89
Cash/cash equivalents at the year begin:	366.673	(2,068)	(.6%)	96.425	26.3%	(2,068)	(.6%)	(55,177)	1.3%	(274.8%
							(.0%)		1.076	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over	00 Days	Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,972	1.7%	9,946	2.1%	8,233	1.8%	438,191	94.4%	464,343	16.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	21,809	1.6%	20,430	1.5%	20,090	1.5%	1,264,703	95.3%	1,327,032	47.7%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	382	1.1%	396	1.1%	410	1.1%	34,941	96.7%	36,129	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	900	1.3%	844	1.3%	863	1.3%	64,474	96.1%	67,082	2.4%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	104	4.8%	104	4.8%	-	-	1,940	90.3%	2,148	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(11)	-	-	-	16,912	1.9%	854,275	98.1%	871,176	31.3%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	.1%	1,154	7.4%	718	4.6%	13,684	87.9%	15,570	.6%	-	-	-	-
Total By Income Source	31,170	1.1%	32,875	1.2%	47,227	1.7%	2,672,209	96.0%	2,783,480	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	6,682	.7%	5,841	.6%	11,059	1.2%	906,558	97.5%	930,139	33.4%	-	-	-	
Commercial	2,238	.9%	2,127	.9%	3,708	1.5%	239,125	96.7%	247,197	8.9%		-	-	
Households	4,898	.6%	5,198	.6%	10,625	1.3%	803,915	97.5%	824,636	29.6%	-	-	-	
Other	17,352	2.2%	19,709	2.5%	21,835	2.8%	722,612	92.5%	781,508	28.1%	-	-	-	
Total By Customer Group	31,170	1.1%	32,875	1.2%	47,227	1.7%	2,672,209	96.0%	2,783,480	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	3,580	100.0%	3,580	2.1%
PAYE deductions	(10,737)	101.9%	4	-	195	(1.8%)	-	-	(10,538)	(6.2%)
VAT (output less input)		-	-	-	-		-	-		
Pensions / Retirement	(8,162)	(162.9%)	9,698	193.6%	291	5.8%	3,182	63.5%	5,009	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3,215)	(5.8%)	8,115	14.7%	1,451	2.6%	49,039	88.5%	55,391	32.7%
Auditor-General	(0)	100.0%	-	-		-	-	-	(0)	
Other	(33,996)	(29.3%)	36,549	31.5%	(1,406)	(1.2%)	114,896	99.0%	116,042	68.5%
Total	(56,109)	(33.1%)	54,366	32.1%	530	.3%	170.697	100.7%	169,484	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24				20:	22/23	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	4,154,810	1,218,114	29.3%	1.055.005	25.4%	2.273.118	54.7%	923,134	50.1%	14.3%
Exchange Revenue	4,104,010	1,210,114	23.576	1,000,000	25.470	2,273,110	34.770	323,104	30.170	14.57
	4 540 400	404.573	26.7%	340.421	22.5%	744.994	49.1%	314.379	43.9%	8.39
Service charges - Electricity Service charges - Water	1,516,162 138,167	29.221	20.7%	29.827	22.5%	744,994 59.048	49.1%	34,379	43.9%	(12.9%
Service charges - Waste Water Management	25,746	5,548	21.1%	6,551	25.4%	12,099	47.0%	6,683	45.6%	(2.0%
Service charges - Waste Water management	159,571	39.566	24.8%	39.434	24.7%	79.000	49.5%	37.709	46.5%	4.69
Sale of Goods and Rendering of Services	14,444	4,171	28.9%	2,790	19.3%	6,961	48.2%	1,615	42.4%	72.79
Agency services			-	-				-		
Interest				-				-		
Interest earned from Receivables	35,791	20,076	56.1%	22,096	61.7%	42,172	117.8%	9,093	57.7%	143.09
Interest earned from Current and Non Current Assets	4,162	3,581	86.0%	1,584	38.1%	5,165	124.1%	981	132.5%	61.59
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land	-		-	-	-	-	-	-	-	
Rental from Fixed Assets	40,725	1,447	3.6%	1,338	3.3%	2,785	6.8%	1,352	4.7%	(1.1%
Licence and permits	1,825	30	1.7%	46	2.5%	77	4.2%	-	-	(100.0%
Operational Revenue	116,196	9,529	8.2%	8,266	7.1%	17,795	15.3%	11,534	15.3%	(28.3%
Non-Exchange Revenue										
Property rates	1,029,663	254,785	24.7%	244,743	23.8%	499,528	48.5%	200,753	49.7%	21.99
Surcharges and Taxes		-	-	-	-		-	-	-	-
Fines, penalties and forfeits	6,155	783	12.7%	919	14.9%	1,702	27.7%	599	12.1%	53.59
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1,062,704	444,805	41.9%	356,989	33.6%	801,794	75.4%	304,190	71.1%	17.49
Interest	3,492	-	-	-			-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-		-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains Discontinued Operations	8		-	-	-		-	-	-	-
Discontinued Operations	1	· ·	-	-	-		-	-	-	
Operating Expenditure	3,916,389	829,861	21.2%	1,190,993	30.4%	2,020,854	51.6%	873,786	47.4%	36.3%
Employee related costs	1,201,915	312,998	26.0%	313,939	26.1%	626,937	52.2%	301,732	49.0%	4.09
Remuneration of councillors	64,813	10,043	15.5%	27,547	42.5%	37,590	58.0%	13,704	47.8%	101.09
Bulk purchases - electricity	1,312,621	391,657	29.8%	287,190	21.9%	678,847	51.7%	249,888	53.1%	14.99
Inventory consumed	89,944	11,189	12.4%	24,886	27.7%	36,075	40.1%	17,466	42.0%	42.59
Debt impairment	144,304	-	-	-				-	-	
Depreciation and amortisation	543,500		-	277,372 19.028	51.0%	277,372	51.0% 71.2%	138,435	57.7%	100.49
Interest Contracted services	26,739	0	16.0%	19,028	71.2% 44.0%	19,028	71.2% 59.9%	9,706 109.593	27.9% 32.8%	96.09
Transfers and subsidies	413,359 3,437	66,062	16.0%	206	6.0%	247,751 206	59.9%	7,301	791.8%	(97.2%
I ransters and subsidies Irrecoverable debts written off	3,437	1.209	1 1	14.464	0.0%	15,673	0.0%	216	13.5%	6,593.79
Operational costs	115.756	36.702	31.7%	44.671	38.6%	81.373	70.3%	25.745	31.5%	73.59
Losses on disposal of Assets	110,730	30,702	31.770	44,071	30.076	01,373	70.570	20,740	31.5/6	/5.5/
Other Losses				_				_		
****	220 400					252 204				
Surplus/(Deficit)	238,422	388,253	00.00	(135,988)	20.000	252,264	00.00	49,348	22.20	F0 11
Transfers and subsidies - capital (monetary allocations)	455,474	148,892	32.7%	167,927	36.9%	316,819	69.6%	110,201	30.5%	52.49
Transfers and subsidies - capital (in-kind)	+	-	-		-	-	· ·		-	-
Surplus/(Deficit) after capital transfers and contributions	693,896	537,145		31,939		569,084		159,548		
Income Tax	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	693,896	537,145		31,939		569,084		159,548		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	693,896	537,145		31,939		569,084		159,548		
Share of Surplus/Deficit attributable to Associate	-	-	-	- ,,	-	-	-		-	-
Intercompany/Parent subsidiary transactions		-	-		-		-	-	-	
Surplus/(Deficit) for the year	693,896	537,145		31,939		569,084		159,548		

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	645,474	143.059	22.2%	197.709	30.6%	340.768	52.8%	126,479	27.0%	56.3%
National Government	455,474	129,472	28.4%	149,966	32.9%	279,437	61.4%	108,509	30.0%	38.2%
Provincial Government			-	-			-	-		
District Municipality		-	-	-			-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	869	-	869		1,962	95.0%	(55.7%)
Transfers recognised - capital	455,474	129,472	28.4%	150,835	33.1%	280,306	61.5%	110,470	30.5%	36.5%
Borrowing		-	-	-	-		-	-		
Internally generated funds	190,000	13,588	7.2%	46,874	24.7%	60,462	31.8%	16,008	16.9%	192.8%
Capital Expenditure Functional	645,474	143,059	22.2%	197,709	30.6%	340,768	52.8%	126,479	27.0%	56.3%
Municipal governance and administration	33,000	1,002	3.0%	12,551	38.0%	13,553	41.1%	950	39.0%	1,221.7%
Executive and Council			-	-			-	-		
Finance and administration	33,000	1,002	3.0%	12,551	38.0%	13,553	41.1%	950	39.0%	1,221.7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40,195	7,922	19.7%	2,342	5.8%	10,265	25.5%	4,035	7.7%	(41.9%)
Community and Social Services	21,595	6,797	31.5%	2,342	10.8%	9,140	42.3%	636	2.2%	268.4%
Sport And Recreation	15,600	-	-	-	-	-	-	3,399	19.3%	(100.0%)
Public Safety	3,000	1,125	37.5%	-	-	1,125	37.5%	-		-
Housing	-	-	-	-			-	-	-	-
Health									li	li
Economic and Environmental Services Planning and Development	318,123 500	95,836	30.1%	64,736	20.3%	160,571	50.5%	39,756	21.7%	62.8%
	317.623	95.836	30.2%	64.736	20.4%	160.571	50.6%	39.756	21.7%	62.8%
Road Transport Environmental Protection	317,023	90,830	30.2%	64,736	20.4%	160,571	50.6%	39,736	21.7%	62.8%
Trading Services	254,155	38,299	15.1%	118.080	46.5%	156,380	61.5%	81,739	34.9%	44.5%
Frading Services Energy sources	254,155 71,158	38,299 19.515	15.1% 27.4%	118,080 65.832	46.5% 92.5%	156,380 85.346	119.9%	81,739 42,150	34.9%	44.5% 56.2%
Water Management	74,456	17.353	23.3%	33.961	45.6%	51.313	68.9%	12,775	30.2%	165.8%
Waste Water Management	94.741	1,432	1.5%	18.288	19.3%	19.720	20.8%	26.814	51.8%	(31.8%)
Waste Management	13,800	.,,,,,	1.070	10,200	10.0%	10,720		20,014		(01.07)
Other				_	l .				Ι.	

				2023/24				202	2/23	
	Budget	First C	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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands			-,,-,-,-		-,,,,		appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	4,416,983	1,709,873	38.7%	1,455,262	32.9%	3,165,135	71.7%	1.002.622	51.0%	45.15
Property rates	978.180	169.772	17.4%	192.341	19.7%	362.113	37.0%	186.555	48.5%	3.1
Service charges	1.747.663	375.826	21.5%	386.567	22.1%	762.393	43.6%	341.424	40.7%	13.2
Other revenue	131,689	581.772	441.8%	309.783	235.2%	891.555	677.0%	223.470	350.8%	38.6
Transfers and Subsidies - Operational	1.062.704	442,497	41.6%	354.840	33.4%	797.337	75.0%	5.134	1.2%	6.811.69
Transfers and Subsidies - Capital	455,474	136,474	30.0%	210.218	46.2%	346,692	76.1%	236.000	68.4%	(10.9%
Interest	41,272	3.531	8.6%	1.513	3.7%	5.044	12.2%	10.040		(84.9%
Dividends			-				-	-		
Payments	(3,722,626)	(2,437,583)	65.5%	(1,729,793)	46.5%	(4.167.376)	111.9%	(1,378,478)	84.4%	25.59
Suppliers and employees	(3,692,450)	(2,437,583)	66.0%	(1,729,793)	46.8%	(4,167,376)	112.9%	(1,378,478)	85.2%	25.59
Finance charges	(26,739)		-	-	-	-		-	-	
Transfers and grants	(3,437)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	694,357	(727,710)	(104.8%)	(274,531)	(39.5%)	(1,002,241)	(144.3%)	(375,856)	(110.3%)	(27.0%
Cash Flow from Investing Activities										
Receipts	289	315	109.0%	(164)	(56.9%)	151	52.1%	(79)		107.15
Proceeds on disposal of PPE			-	-	-	-		-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	289	315	109.0%	(164)	(56.9%)	151	52.1%	(79)	-	107.1
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(645,474)	(143,059)	22.2%	(197,709)	30.6%	(340,768)	52.8%	(126,479)	27.0%	56.3
Capital assets	(645,474)	(143,059)	22.2%	(197,709)	30.6%	(340,768)	52.8%	(126,479)	27.0%	56.3
Net Cash from/(used) Investing Activities	(645,185)	(142,744)	22.1%	(197,873)	30.7%	(340,617)	52.8%	(126,558)	27.1%	56.35
Cash Flow from Financing Activities										
Receipts	(5,241)	592	(11.3%)	527	(10.0%)	1,119	(21.3%)			(100.09
Short term loans			-	-	-	-		-	-	
Borrowing long term/refinancing			-	-	-	-		-	-	
Increase (decrease) in consumer deposits	(5,241)	592	(11.3%)	527	(10.0%)	1,119	(21.3%)	-	-	(100.09
Payments	(15,031)							9,928		(100.09
Repayment of borrowing	(15,031)	-	-	-	-	-	-	9,928	-	(100.0%
Net Cash from/(used) Financing Activities	(20,272)	592	(2.9%)	527	(2.6%)	1,119	(5.5%)	9,928	22.7%	(94.79
Net Increase/(Decrease) in cash held	28,900	(869,862)	(3,009.9%)	(471,878)	(1,632.8%)	(1,341,740)	(4,642.7%)	(492,487)	(842.6%)	(4.2%
Cash/cash equivalents at the year begin:	144,511	205,762	142.4%	(664,552)	(459.9%)	205,762	142.4%	(324,426)		104.8
Cash/cash equivalents at the year end:	173,410	(664,552)	(383,2%)	(1,136,429)	(655,3%)	(1.136.429)	(655,3%)	(816.913)	(716.0%)	39.1

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 9	0 Days	Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11,617	8.8%	5	-	7,522	5.7%	113,242	85.5%	132,387	12.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	95,951	40.2%	215	.1%	22,544	9.4%	119,887	50.2%	238,596	22.1%		-	-	
Receivables from Non-exchange Transactions - Property Rates	58,653	14.3%	119	-	23,420	5.7%	326,973	79.9%	409,164	37.8%		-	-	
Receivables from Exchange Transactions - Waste Water Management	2,580	10.2%	1	-	1,237	4.9%	21,586	85.0%	25,405	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12,061	9.6%	23	-	6,539	5.2%	107,514	85.2%	126,138	11.7%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	163	5.1%	-	-	110	3.4%	2,943	91.5%	3,216	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	7,267	6.3%	1	-	7,160	6.2%	101,418	87.5%	115,846	10.7%		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Other	1,632	5.3%	104	.3%	2,221	7.1%	27,114	87.3%	31,071	2.9%	-	-	-	-
Total By Income Source	189,924	17.6%	467	-	70,754	6.5%	820,677	75.9%	1,081,822	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	23,895	11.3%	70	-	12,134	5.7%	176,040	83.0%	212,138	19.6%	-	-	-	-
Commercial	46,220	27.3%	129	.1%	14,209	8.4%	109,054	64.3%	169,613	15.7%	-	-	-	-
Households	118,955	17.3%	267	-	43,876	6.4%	525,363	76.3%	688,461	63.6%		-	-	
Other	854	7.4%	1	-	535	4.6%	10,220	88.0%	11,610	1.1%	-	-	-	
Total By Customer Group	189,924	17.6%	467	-	70,754	6.5%	820,677	75.9%	1,081,822	100.0%		-	-	

Part 5: Creditor Age Analysis

1 art 5. Creditor Age Arialysis										
	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	102,213	25.7%	107,538	27.1%	90,632	22.8%	96,788	24.4%	397,171	36.6%
Bulk Water		-	17	-	1		235,364	100.0%	235,382	21.7%
PAYE deductions			-	-			-	-	-	
VAT (output less input)			-	-			-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments			-	-			-	-	-	
Trade Creditors	35,897	8.3%	8,236	1.9%	21,933	5.1%	366,697	84.7%	432,764	39.9%
Auditor-General		-	-	-	3,395	24.0%	10,734	76.0%	14,129	1.3%
Other	392	6.8%	1,815	31.6%	1,228	21.4%	2,312	40.2%	5,748	.5%
Total	138,502	12.8%	117,607	10.8%	117,189	10.8%	711,895	65.6%	1,085,194	100.0%

Contact Details

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24					22/23	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	354,211	94,743	26.7%	91,541	25.8%	186,284	52.6%	74,053	49.6%	23.69
	334,211	34,743	20.7 /6	31,341	23.070	100,204	J2.076	14,000	45.070	23.07
Exchange Revenue										
Service charges - Electricity	92,946	18,724	20.1%	20,510	22.1%	39,234	42.2%	17,295	42.8%	18.69
Service charges - Water	27,610	6,881	24.9%	6,957	25.2%	13,838	50.1%	6,721	51.3%	3.59
Service charges - Waste Water Management	25,270	6,797 2,532	26.9% 26.7%	6,648 2.564	26.3% 27.1%	13,446 5.095	53.2% 53.8%	6,332 2.343	53.3% 51.9%	5.0° 9.4'
Service charges - Waste Management Sale of Goods and Rendering of Services	9,477	2,532	26.7%	2,564	13.1%	705	21.8%	2,343	30.2%	23.5
Agency services Interest	3,237	-	0.176	- 424	13.1%	-	21.0%	-	30.2%	- 23.5
Interest earned from Receivables	45.302	8.163	18.0%	12 338	27.2%	20.501	45.3%	3.842	36.4%	221.2
Interest earned from Current and Non Current Assets	358	173	48.2%	146	40.7%	319	89.0%	209	121.8%	(30.49
Dividends	"		40.2.70	140	40.770		-	200	121.0%	(00.4)
Rent on Land			-	-				_	_	
Rental from Fixed Assets	332	112	33.8%	105	31.7%	218	65.5%	72	44.3%	45.69
Licence and permits	8,277	911	11.0%	707	8.5%	1,618	19.6%	2,185	35.6%	(67.6%
Operational Revenue	48	0	.1%	8	17.2%	8	17.4%	0	51.4%	102,637.59
Non-Exchange Revenue										
Property rates	37,171	8.177	22.0%	7.759	20.9%	15.936	42.9%	7.492	43.1%	3.69
Surcharges and Taxes		· .	-	-						
Fines, penalties and forfeits	159	28	17.7%	31	19.3%	59	37.1%	49	64.8%	(37.4%
Licences or permits			-					-		
Transfer and subsidies - Operational	104,024	41,963	40.3%	33,344	32.1%	75,307	72.4%	27,170	62.9%	22.7
Interest	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	
Operating Expenditure	349,012	70,599	20.2%	45,350	13.0%	115,949	33.2%	41,855	30.9%	8.39
Employee related costs	71,924		-					107	.4%	(100.0%
Remuneration of councillors	6,448		-	-	-	-	-	-	-	
Bulk purchases - electricity	99,473	35,619	35.8%	15,478	15.6%	51,097	51.4%	17,667	57.0%	(12.49
Inventory consumed	12,507	915	7.3%	6,975	55.8%	7,890	63.1%	3,215	70.2%	117.0
Debt impairment	66,948	11,113	16.6%	-	-	11,113	16.6%	-	-	-
Depreciation and amortisation	22,503	-	-	-	-	-	-	-	-	-
Interest	16,990	6,611	38.9%	8,270	48.7%	14,881	87.6%	4,646	87.9%	78.0
Contracted services	34,118	8,401	24.6%	7,194	21.1%	15,595	45.7%	8,886	51.1%	(19.0%
Transfers and subsidies	1 -	-	-	-	-	-	-	-		
Irrecoverable debts written off	10.100	7.40	43.9%	7 400	44.40	15.770	84.9%	7 00 4		1
Operational costs Losses on disposal of Assets	18,102	7,940	43.9%	7,432	41.1%	15,373	84.9%	7,334	77.7%	1.39
Other Losses	-		-							
Surplus/(Deficit)	5,199	24,144		46,191		70,335		32,198		
Transfers and subsidies - capital (monetary allocations)	36,705			-		-		-		
Transfers and subsidies - capital (in-kind)				-				-		
Surplus/(Deficit) after capital transfers and contributions	41,904	24,144		46,191		70,335		32,198		
Income Tax				-	-	-	-	-	-	
Surplus/(Deficit) after income tax	41,904	24,144		46,191		70,335		32,198		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-		-	
Share of Surplus/Deficit attributable to Minorities			-	-	-		-	-	-	
Surplus/(Deficit) attributable to municipality	41,904	24,144		46,191		70,335		32,198		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	- 21	48	229.8%	- 60	286.0%	109	515.8%	- 26	48.2%	131.49
Surplus/(Deficit) for the year	41,925	24,192		46.251		70,443		32,224		

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	36,500	6.920	19.0%	8.987	24.6%	15.907	43.6%	14.988	41.2%	(40.0%)
National Government	36,500	6,920	19.0%	8,987	24.6%	15,907	43.6%	14,988	40.8%	(40.0%)
Provincial Government	-			-						
District Municipality				-		-		-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36,500	6,920	19.0%	8,987	24.6%	15,907	43.6%	14,988	40.8%	(40.0%)
Borrowing			-	-		-	-	-	-	
Internally generated funds			-	-		-		-	-	
Capital Expenditure Functional	36,500	6,920	19.0%	9,532	26.1%	16,452	45.1%	14,988	41.3%	(36.4%)
Municipal governance and administration				545		545				(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	545	-	545	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety				-		-		-	1.9%	
Community and Social Services	-	-	-	-	-	-	-	-	1.9%	-
Sport And Recreation	-		-	-	-		-	-	-	
Public Safety	-		-	-	-		-	-	-	
Housing Health		-		-	-	-		-	-	-
Health Economic and Environmental Services					-					
Planning and Development		1,029		1,751		2,779		3,267	104.0%	(46.4%)
Road Transport	· ·	1.029	· ·	1.751	[2.779		3.267	104.0%	(46.4%)
Environmental Protection	:	1,025]	1,751	[2,110	:	3,207	104.0%	(40.470)
Trading Services	36,500	5,891	16.1%	7.237	19.8%	13,128	36.0%	11,721	36.3%	(38.3%)
Energy sources	33,500	3,443	10.3%	6,995	20.9%	10,438	31.2%	10,304	56.5%	(32.1%)
Water Management		-	-				-	-	-	
Waste Water Management	3,000	2,448	81.6%	241	8.0%	2,689	89.6%	1,416	9.6%	(83.0%)
Waste Management			-	-			-	-	-	
Other			-	-		-		-		

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	I Quarter	Year	o 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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/2 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	314,114	94,006	29.9%	82,371	26.2%	176,377	56.2%	89,585	63.1%	(8.19
Property rates	26,020	9,630	37.0%	5,047	19.4%	14,676	56.4%	13,812	53.6%	(63.5
Service charges	108,712	20,448	18.8%	27,588	25.4%	48,036	44.2%	25,102	56.8%	9.9
Other revenue	37.883	3.217	8.5%	2.324	6.1%	5.540	14.6%	4.207	29.3%	(44.8
Transfers and Subsidies - Operational	104.436	49.118	47.0%	35.936	34.4%	85.054	81.4%	36,464	85.9%	(1.4
Transfers and Subsidies - Capital	36,705	11,593	31.6%	11,477	31.3%	23,070	62.9%	10,000	62.2%	14.8
Interest	358		-		-	-	-	-	-	
Dividends	-	-	-	-		-	-	-	-	
Payments	(280,245)	(65,467)	23.4%	(49,806)	17.8%	(115,273)	41.1%	(50,278)	42.9%	(.91
Suppliers and employees	(263,245)	(65,467)	24.9%	(49,806)	18.9%	(115,273)	43.8%	(50,278)	44.4%	(.9
Finance charges	(17,000)		-	-	-	-	-	-	-	
Transfers and grants			-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	33,869	28,538	84.3%	32,565	96.1%	61,104	180.4%	39,308	169.2%	(17.25
Cash Flow from Investing Activities										
Receipts				-						
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)			-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
Payments	(36,500)	(6,619)	18.1%	(6,707)	18.4%	(13,326)	36.5%	(17,733)	61.9%	(62.2
Capital assets	(36,500)	(6,619)	18.1%	(6,707)	18.4%	(13,326)	36.5%	(17,733)	61.9%	(62.2
Net Cash from/(used) Investing Activities	(36,500)	(6,619)	18.1%	(6,707)	18.4%	(13,326)	36.5%	(17,733)	61.9%	(62.2
Cash Flow from Financing Activities										
Receipts				(5)		(5)		(35)		(86.9
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-		-	-		-	-	-		
Increase (decrease) in consumer deposits	-	-	-	(5)	-	(5)	-	(35)	-	(86.9
Payments	-			-		-				
Repayment of borrowing	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	(5)		(5)	-	(35)		(86.9
Net Increase/(Decrease) in cash held	(2,631)	21,919	(833.2%)	25,853	(982.8%)	47,773	(1,816.0%)	21,540	522.0%	20.0
Cash/cash equivalents at the year begin:	112,074	24,434	21.8%	41,824	37.3%	24,434	21.8%	42,265	106.8%	(1.0
Cash/cash equivalents at the year end:	109.443	41,824	38.2%	60,499	55.3%	60,499	55.3%	63,805	362.5%	(5.2

Part 4: Debtor Age Analysis

,	0 - 30	Dave	31 - 60) Dave	61 - 0	0 Davs	Over	0 Davs	То	tal		ts Written Off to		Bad Debts ito
	0-30	Days	31-00	Days	01-3	Days	Over a	o Days	10	tai	Deb	tors	Counci	I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,574	2.2%	1,543	1.3%	1,374	1.2%	113,207	95.4%	118,698	14.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	7,482	8.2%	1,916	2.1%	2,483	2.7%	79,393	87.0%	91,274	11.3%		-		
Receivables from Non-exchange Transactions - Property Rates	2,366	2.4%	2,047	2.1%	1,990	2.0%	93,287	93.6%	99,690	12.3%		-		
Receivables from Exchange Transactions - Waste Water Management	2,524	1.8%	1,605	1.2%	1,558	1.1%	130,857	95.8%	136,544	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	974	1.3%	946	1.2%	928	1.2%	74,779	96.3%	77,626	9.6%		-		
Receivables from Exchange Transactions - Property Rental Debtors	- 1	-	-	-	-	- 1	2,270	100.0%	2,270	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	4,025	1.7%	3,984	1.6%	3,933	1.6%	231,230	95.1%	243,172	30.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	- 1	-	-	-	-	- 1	-	-	-	-	-	-	-	-
Other	22	.1%	43	.1%	53	.1%	38,689	99.7%	38,806	4.8%	-	-	-	-
Total By Income Source	19,967	2.5%	12,084	1.5%	12,318	1.5%	763,712	94.5%	808,081	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	421	2.1%	414	2.1%	423	2.1%	18,474	93.6%	19,733	2.4%	-	-	-	
Commercial	11,324	4.8%	3,643	1.6%	4,108	1.7%	215,987	91.9%	235,063	29.1%	-	-	-	
Households	8,222	1.5%	8,026	1.5%	7,787	1.4%	529,250	95.7%	553,285	68.5%		-		
Other	-	-	-	-	-		-	-	-	-	-	-	-	-
Total By Customer Group	19,967	2.5%	12,084	1.5%	12,318	1.5%	763,712	94.5%	808,081	100.0%	-	-	-	

Part 5: Creditor Age Analysis

i ait J. Oleultoi Age Allalysis										
	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2,601	4.9%	7,251	13.7%	6,396	12.1%	36,701	69.3%	52,948	16.3%
Bulk Water	2,467	11.7%	3,036	14.4%	-	-	15,588	73.9%	21,091	6.5%
PAYE deductions			-	-	-		-	-	-	-
VAT (output less input)			-	-	-		-	-	-	-
Pensions / Retirement		-	-	-	-	-	-	-	-	-
Loan repayments			-	-	-		-	-	-	-
Trade Creditors	3,914	1.6%	4,475	1.8%	9,236	3.7%	228,851	92.8%	246,476	76.1%
Auditor-General	3,493	100.0%	-	-	-	-	-	-	3,493	1.1%
Other			-	-	-		-	-	-	-
Total	12,475	3.9%	14,762	4.6%	15,631	4.8%	281,140	86.8%	324,009	100.0%

Contact Details

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	717,377	252,935	35.3%	222,643	31.0%	475,578	66.3%	194,582	65.5%	14.49
	111,311	252,955	33.3%	222,043	31.0%	4/3,3/6	00.3%	194,302	63.3%	14.47
Exchange Revenue										
Service charges - Electricity				-						
Service charges - Water	85,333	9,967	11.7%	19,901	23.3%	29,869	35.0%	22,256	54.1%	(10.69
Service charges - Waste Water Management	8,368	2,771	33.1% 30.4%	2,610	31.2% 30.2%	5,381	64.3% 60.5%	2,159	51.4%	20.9
Service charges - Waste Management Sale of Goods and Rendering of Services	4,705 721	1,429 71	9.8%	1,419	7.7%	2,847 126	17.5%	1,314 294	59.7% 625.5%	8.0 (81.25
Agency services Interest	- 121	- "	9.076	-	- 1.176	- 120	17.5%	-	023.3%	(01.27
Interest earned from Receivables	56,517	15.571	27.6%	16.266	28.8%	31.838	56.3%	14.154	65.2%	14.9
Interest earned from Current and Non Current Assets	1,752	3,059	174.6%	441	25.2%	3,500	199.8%	255	34.8%	73.3
Dividends	1 .,732	,,,,,		-	1	0,000	100.070	255	34.0%	1 75.5
Rent on Land	1 :] []	-] []	[-	:] :
Rental from Fixed Assets	309	79	25.7%	71	23.0%	150	48.7%	61	73.4%	15.6
Licence and permits						-		-		
Operational Revenue	13,308	535	4.0%	1,545	11.6%	2,080	15.6%	36	31.5%	4,170.99
Non-Exchange Revenue										
Property rates	40.250	14.993	37.2%	15.269	37.9%	30.262	75.2%	12.108	60.2%	26.1
Surcharges and Taxes				-				-		
Fines, penalties and forfeits	241	32	13.2%	23	9.6%	55	22.8%	8	3.4%	184.1
Licences or permits	7,057	448	6.3%	1,139	16.1%	1,587	22.5%	7	29.3%	16,857.8
Transfer and subsidies - Operational	498,816	203,980	40.9%	163,903	32.9%	367,883	73.8%	141,930	69.1%	15.5
Interest		-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations			-	-	-	-	-	-	-	
Operating Expenditure	698,776	168,081	24.1%	149,966	21.5%	318,047	45.5%	128,351	35.8%	16.89
Employee related costs	240,661	73,914	30.7%	38,351	15.9%	112,265	46.6%	54,748	50.2%	(30.05
Remuneration of councillors	28,224	9,160	32.5%	2,396	8.5%	11,555	40.9%	6,104	47.8%	(60.85
Bulk purchases - electricity				-		-	-		-	
Inventory consumed	15,800 77.500	2,320	14.7%	2,933	18.6%	5,253	33.2%	4,765	31.2%	(38.49
Debt impairment			-	-	-	-	-	-	-	-
Depreciation and amortisation Interest	61,320 3,200	- 59	1.9%	100	3.1%	159	5.0%	-		(100.05
Contracted services	165.385	51.373	31.1%	75.461	45.6%	126.834	76.7%	45.450	46.6%	66.0
Transfers and subsidies	8,450	1,355	16.0%	2,781	32.9%	4,136	48.9%	1,523	23.9%	82.6
Irrecoverable debts written off		40	- 10.5 %	37	- 02.5%	77		24	-	55.8
Operational costs	98,237	29,859	30.4%	27,907	28.4%	57,766	58.8%	15,737	36.7%	77.3
Losses on disposal of Assets		-		-		-	-	-	-	
Other Losses	-	-	-	-	-	-		-		
Surplus/(Deficit)	18,600	84,854		72,677		157,531		66,231		
Transfers and subsidies - capital (monetary allocations)	157,099	-	-		-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-		-		-	-		-	-	
Surplus/(Deficit) after capital transfers and contributions	175,699	84,854		72,677		157,531		66,231		
Income Tax		-	-		-	-	-	-	-	
Surplus/(Deficit) after income tax	175,699	84,854		72,677		157,531		66,231		
Share of Surplus/Deficit attributable to Joint Venture	1	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175,699	84,854		72,677		157,531		66,231		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) for the year	175,699	84,854		72,677		157,531		66,231		

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	160,610	13,189	8.2%	52,269	32.5%	65,457	40.8%	45,727	38.1%	14.3%
National Government	149,610	13,189	8.8%	52,269	34.9%	65,457	43.8%	38,086	33.0%	37.2%
Provincial Government	-	-	-	-	-			-	-	
District Municipality	-	-	-	-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-		-		-		
Transfers recognised - capital	149,610	13,189	8.8%	52,269	34.9%	65,457	43.8%	38,086	33.0%	37.2%
Borrowing		-	-	-	-		-	-	-	
Internally generated funds	11,000	-						7,640	97.8%	(100.0%)
Capital Expenditure Functional	160,610	13,189	8.2%	52,269	32.5%	65,457	40.8%	45,727	38.1%	14.3%
Municipal governance and administration	10,000		-	-		-		-		
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10,000	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,000	-	-	-		-		2,077	22.5%	
Community and Social Services	-	-	-	-	-		-	2,077	25.4%	(100.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	
Public Safety	1,000	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-			-	-	
Health					l	li.				li
Economic and Environmental Services Planning and Development	54,000	2,543	4.7%	23,192	42.9%	25,736	47.7%	12,619	17.6%	83.8%
Road Transport	54,000	2,543	4.7%	23,192	42.9%	25,736	47.7%	12,619	17.6%	83.89
Environmental Protection	-		-	-				-	-	
Trading Services	95,610	10,645	11.1%	29,076	30.4%	39,722	41.5%	31,031	108.4%	(6.3%
Energy sources	6,880		-	-	-		-	-	-	
Water Management	35,490	8,608	24.3%	11,848	33.4%	20,455	57.6%	18,504	-	(36.0%
Waste Water Management	53,240	2,038	3.8%	17,229	32.4%	19,266	36.2%	12,527	43.1%	37.5%
Waste Management	-		-	-	-		-	-	-	
Other										

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	l 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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/2 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	775,204	346,801	44.7%	204,804	26.4%	551,605	71.2%	256,239	74.8%	(20.15
Property rates	17,684	5,815	32.9%	16,914	95.6%	22,728	128.5%	17,109	62.1%	(1.1
Service charges	75,655	1,278	1.7%	1,964	2.6%	3,242	4.3%	1,742	10.0%	12.8
Other revenue	30.607	132,766	433.8%	21,272	69.5%	154.038	503.3%	85.072	1.592.5%	(75.0
Transfers and Subsidies - Operational	494.159	204.879	41.5%	163.903	33.2%	368.782	74.6%	152.315	72.6%	7.0
Transfers and Subsidies - Capital	157,099	1,100	.7%	-		1,100	.7%	-		
Interest		963		751		1,714		-		(100.0
Dividends	-		-	-		-	-	-	-	
Payments	(605,392)	(52,715)	8.7%	(97,383)	16.1%	(150,099)	24.8%	(40,971)	12.6%	137.
Suppliers and employees	(605,392)	(52,715)	8.7%	(97,383)	16.1%	(150,099)	24.8%	(40,879)	12.6%	138.
Finance charges	-	-	-	-	-	-	-	(93)	7.2%	(100.0
Transfers and grants	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	169,812	294,085	173.2%	107,421	63.3%	401,506	236.4%	215,267	498.7%	(50.1
Cash Flow from Investing Activities										
Receipts				-				-		
Proceeds on disposal of PPE			-	-	-	-		-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	
Payments	(160,610)	(17,530)	10.9%	(56,389)	35.1%	(73,919)	46.0%	(47,866)	39.4%	17.8
Capital assets	(160,610)	(17,530)	10.9%	(56,389)	35.1%	(73,919)	46.0%	(47,866)	39.4%	173
Net Cash from/(used) Investing Activities	(160,610)	(17,530)	10.9%	(56,389)	35.1%	(73,919)	46.0%	(47,866)	39.4%	17.8
Cash Flow from Financing Activities										
Receipts				-				-		
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	
Payments			-	-		-				
Repayment of borrowing	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-		-			-				
Net Increase/(Decrease) in cash held	9,202	276,555	3,005.4%	51,031	554.6%	327,587	3,559.9%	167,401	(541.3%)	(69.5
Cash/cash equivalents at the year begin:	51,701	7,645	14.8%	284,270	549.8%	7,645	14.8%	225,103	4.8%	26.
Cash/cash equivalents at the year end:	60,903	284,270	466.8%	335,301	550.5%	335,301	550.5%	392,504	561.8%	(14.)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	31 - 60 Days 61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Council Policy		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,652	1.2%	5,060	1.4%	11,378	3.0%	352,704	94.4%	373,793	50.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,426	3.1%	3,026	2.7%	2,557	2.3%	102,619	91.9%	111,629	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,035	3.1%	926	2.8%	924	2.7%	30,724	91.4%	33,609	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	579	1.8%	540	1.7%	534	1.7%	29,931	94.8%	31,584	4.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,683	3.0%	5,669	3.0%	5,522	2.9%	174,324	91.2%	191,197	25.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100.0%	308	-	-	-	-	-
Total By Income Source	15,375	2.1%	15,221	2.1%	20,915	2.8%	690,610	93.1%	742,120	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7,129	1.9%	7,264	1.9%	12,810	3.4%	350,209	92.8%	377,412	50.9%	-	-	-	
Commercial	1,774	2.0%	1,780	2.0%	1,975	2.3%	81,549	93.7%	87,078	11.7%	-	-	-	-
Households	6,472	2.3%	6,177	2.2%	6,129	2.2%	258,852	93.2%	277,630	37.4%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15,375	2.1%	15,221	2.1%	20,915	2.8%	690,610	93.1%	742,120	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-			-	-		
Bulk Water		-	-	-			-	-	-	
PAYE deductions		-	-	-			-	-		
VAT (output less input)	-	-	-	-			-	-	-	-
Pensions / Retirement		-	-	-			-	-		
Loan repayments		-	-	-			-	-		
Trade Creditors	1,721	(1,075.7%)	(1,901)	1,187.9%			20	(12.2%)	(160)	100.0%
Auditor-General	-	-	-	-	-		-	-	-	-
Other		-	-	-	-		-	-	-	
Total	1,721	(1,075.7%)	(1,901)	1,187.9%			20	(12.2%)	(160)	100.0%

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

				2023/24				20:	22/23	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	312.987	126,549	40.4%	109.645	35.0%	236,194	75.5%	96,914	69.9%	13.1%
Exchange Revenue	312,301	120,043	40.470	103,043	33.070	250,154	75.576	30,314	03.570	13.17
Service charges - Electricity Service charges - Water	-	1 :	-	-	-	-	1 :	1	-	-
Service charges - Water Water Management						-		-	-	
Service charges - waste Water management						-		-		
Sale of Goods and Rendering of Services	1 :	l .		47		47		43		8.39
Agency services	l .							-		
Interest			_	_		_		_		
Interest earned from Receivables	544		_	_		_		_		
Interest earned from Current and Non Current Assets	9,490	1,959	20.6%	755	8.0%	2,715	28.6%	1,149	28.4%	(34.3%
Dividends	161		-	-						
Rent on Land	1		-	-	-	-	-	-	-	
Rental from Fixed Assets	1,403			-	-	-	-	-	1.1%	
Licence and permits	1,255	-		-	-	-	-	-	7.1%	-
Operational Revenue	707	79	11.2%	155	21.9%	234	33.1%	207	69.2%	(25.2%
Non-Exchange Revenue										
Property rates			_	_		_		_		
Surcharges and Taxes			_	_		_		_		
Fines, penalties and forfeits			_	_		_		_		
Licences or permits			_	_		_		_		
Transfer and subsidies - Operational	299,426	123,941	41.4%	108.687	36.3%	232.628	77.7%	95.514	71.7%	13.89
Interest			-	,		,		-		
Fuel Levy			-	-		_		_	_	
Operational Revenue			_	_		_		_		
Gains on disposal of Assets		570	-		_	570		-		
Other Gains			-			-		-		
Discontinued Operations			-					-		
Operating Expenditure	299.519	75,902	25.3%	81.130	27.1%	157,032	52.4%	77,165	49.2%	5,19
Employee related costs	170.143	40,018	23.5%	40,050	23.5%	80,068	47.1%	37,839	44.4%	5.89
Remuneration of councillors	21,458	5,692	26.5%	5,010	23.3%	10,703	49.9%	5,599	56.2%	(10.5%
Bulk purchases - electricity	21,430	5,092	20.5%	5,010	23.3%	10,703	49.976	3,399	30.2%	(10.5%
Inventory consumed	650	756	116.3%	871	134.1%	1,627	250.4%	993	76.4%	(12.2%
Debt impairment	1	/	110.576	071	104.170	1,027	230.476	350	70.476	(12.2.4
Depreciation and amortisation	12,698					-	1	6,075	50.3%	(100.0%
Interest	10,560			5,436	51.5%	5,436	51.5%	5,983	62.8%	(9.1%
Contracted services	39,540	15,793	39.9%	9,306	23.5%	25,100	63.5%	6,213	42.8%	49.89
Transfers and subsidies	00,040	187		4,664	20.0%	4,851		0,210	42.0%	(100.0%
Irrecoverable debts written off	1 :	l "."	[]	4,004	1 :	4,001			:	(100.0%
Operational costs	44,470	13.456	30.3%	15.792	35.5%	29.248	65.8%	14,447	68.4%	9.39
Losses on disposal of Assets	44,410	10,100	00.070	10,752	00.070	20,240	00.070	14,441	00.4%	0.07
Other Losses				_		_		16		(100.0%
	40.100					70.100				(
Surplus/(Deficit)	13,468	50,647		28,515		79,162		19,749		
Transfers and subsidies - capital (monetary allocations)	2,525	345	13.7%	736	29.2%	1,082	42.8%	-	-	(100.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15,993	50,993		29,251		80,244		19,749		
Income Tax	-	-	-	-	-	-		-	-	
Surplus/(Deficit) after income tax	15,993	50,993		29,251		80,244		19,749		
Share of Surplus/Deficit attributable to Joint Venture						-				
Share of Surplus/Deficit attributable to Minorities	1 .			_				_		
Surplus/(Deficit) attributable to municipality	15.993	50.993		29.251		80,244		19,749		
Share of Surplus/Deficit attributable to Associate	10,000			23,231		00,244		13,143		
Intercompany/Parent subsidiary transactions	1 :	[[]	-	1 :		:		:	1 :
Surplus/(Deficit) for the year	15,993	50,993		29,251		80,244		19,749		

				2023/24				202	2/23	
	Budget	First C	Quarter	Second	l Quarter	Year	o Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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 2022/23 to Q2 of 2023/24
R thousands							арргорпации		арргорпацоп	
Capital Revenue and Expenditure										
Source of Finance	34,614	6,066	17.5%	31,028	89.6%	37,094	107.2%	8,925	42.8%	247.7%
National Government	2,399	345	14.4%	934	38.9%	1,280	53.3%	810	47.3%	15.39
Provincial Government		-	-	-			-	-		-
District Municipality		-	-	-			-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-			-	-		-
Transfers recognised - capital Borrowing	2,399	345	14.4%	934	38.9%	1,280	53.3%	810	47.3%	15.39
Internally generated funds	32,215	5,720	17.8%	30,094	93.4%	35,814	111.2%	8,115	42.3%	270.99
Capital Expenditure Functional	34,614	6,066	17.5%	31,028	89.6%	37,094	107.2%	8,925	42.8%	247.79
Municipal governance and administration	14,215	2,858	20.1%	2,510	17.7%	5,367	37.8%	4,083	59.7%	(38.5%
Executive and Council	-	1,501	-	-	-	1,501	-	-		
Finance and administration	14,215	1,357	9.5%	2,510	17.7%	3,867	27.2%	4,083	59.7%	(38.59
Internal audit	-	-	-	-	-	-	-	-		-
Community and Public Safety		-	-	-		-				
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-		-	-		-
Public Safety	-	-	-	-	-		-	-		-
Housing	-		-	-	-			-		
Health Economic and Environmental Services			-		34.5%		42.6%		17.4%	238.0
Planning and Development	15,899 4.500	1,295	8.1%	5,477 2,799	34.5% 62.2%	6,772 2.799	42.6% 62.2%	1,620 698	17.4% 30.4%	
Road Transport	11.399	1.295	11.4%	2,799	23.5%	3.974	34.9%	922	14.9%	190.5
Environmental Protection	11,000	1,250	11.474	2,013	20.070	3,574	34.570	- 322	14.576	130.5
Trading Services	4.500	1,913	42.5%	23.042	512.0%	24,955	554.5%	3,221	88.1%	615.49
Energy sources	- 4,000		- 42.070	-	0.2.07	24,555			"-"	5.5.7
Water Management	2,000	1,657	82.8%	20,691	1,034.6%	22,348	1,117.4%	2,884	112.7%	617.3
Waste Water Management	2,500	256	10.2%	2,351	94.0%	2,607	104.3%	337	22.4%	598.35
Waste Management	-	-	-	-	-		-	-		
Other			-	-						

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	326,607	147,443	45.1%	160,959	49.3%	308,402	94.4%	437,644	324.2%	(63.2%
Property rates	-		-	-				-	-	-
Service charges			-	-				-	-	
Other revenue	14.460	9.621	66.5%	33.406	231.0%	43.027	297.6%	417.801	328.6%	(92.0%
Transfers and Subsidies - Operational	299.426	125.725	42.0%	105.109	35.1%	230.834	77.1%	1,106	78.7%	9.403.59
Transfers and Subsidies - Capital	2,525	10,138	401.5%	21,689	859.0%	31,826	1,260.4%	17,588	1,226.2%	23.39
Interest	10,035	1,959	19.5%	755	7.5%	2,715	27.1%	1,149	28.4%	(34.3%
Dividends	161		-	-				-	-	
Payments	(286,935)	(113,957)	39.7%	(141,175)	49.2%	(255,132)	88.9%	(128,936)	79.7%	9.59
Suppliers and employees	(276,900)	(113,957)	41.2%	(141,175)	51.0%	(255,132)	92.1%	(128,936)	82.4%	9.5%
Finance charges	(10,035)	-	-	-	-		-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39,671	33,487	84.4%	19,784	49.9%	53,270	134.3%	308,708	2,204.3%	(93.6%
Cash Flow from Investing Activities										
Receipts	20,680	525	2.5%	(820)	(4.0%)	(295)	(1.4%)	(0)	(1.0%)	758,862.09
Proceeds on disposal of PPE		570	-			570				
Decrease (Increase) in non-current debtors (not used)			-	-	-		-	-	-	-
Decrease (increase) in non-current receivables	20,295	(391)	(1.9%)	(820)	(4.0%)	(1,211)	(6.0%)	(0)	(4.1%)	758,862.09
Decrease (increase) in non-current investments	385	346	90.0%	-	-	346	90.0%	-	(86.4%)	-
Payments	(34,614)	(6,066)	17.5%	(31,028)	89.6%	(37,094)	107.2%	(8,925)	42.8%	247.79
Capital assets	(34,614)	(6,066)	17.5%	(31,028)	89.6%	(37,094)	107.2%	(8,925)	42.8%	247.79
Net Cash from/(used) Investing Activities	(13,934)	(5,541)	39.8%	(31,848)	228.6%	(37,389)	268.3%	(8,925)	77.1%	256.99
Cash Flow from Financing Activities										
Receipts										
Short term loans	-		-	-				-	-	
Borrowing long term/refinancing	-		-	-				-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-		-	-	-	-
Payments	(10,836)		-	-				-	-	
Repayment of borrowing	(10,836)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(10,836)		-	-		-	-	-	-	-
Net Increase/(Decrease) in cash held	14,902	27,946	187.5%	(12,064)	(81.0%)	15,882	106.6%	299,783	6,805.2%	(104.0%
Cash/cash equivalents at the year begin:	83,899	51,645	61.6%	79,591	94.9%	51,645	61.6%	564,893	130.1%	(85.9%
Cash/cash equivalents at the year end:			80.6%	67.527	68.3%	67.527	68.3%	864,676		(92.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over	00 Days	To	otal		ts Written Off to		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-		-	- 1	-	-
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	-	-	-	-	-	-	-	-	-		-	- 1	-	-
Commercial	-	-	-	-	-	-	-	-	-		-	- 1	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-		-	-			-	-	-		-	-	-	-
Total By Customer Group	-		-	-	-		-		-			-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-			-	-	-	-
Bulk Water		-	-	-			-	-	-	-
PAYE deductions			-	-			-	-	-	
VAT (output less input)	-	-	-	-			-	-	-	
Pensions / Retirement			-	-			-	-	-	
Loan repayments	-	-	-	-			-	-	-	
Trade Creditors			-	-			-	-	-	
Auditor-General		-	-	-	-		-	-	-	-
Other	480	8.8%	2,906	53.2%	18	.3%	2,055	37.6%	5,460	100.0%
Total	480	8.8%	2,906	53.2%	18	.3%	2,055	37.6%	5,460	100.0%

Contact Details

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	I			2023/24				20:	22/23	I
	Budget	First (Quarter		d Quarter	Year	to Date		d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/24
Operating Revenue and Expenditure										
Operating Revenue	357.859	104,752	29.3%	70.109	19.6%	174.862	48.9%	64,696	49.8%	8.4%
Exchange Revenue	007,000	101,702	20.070	70,100	10.070	,002	40.070	01,000	40.0%	0.470
Service charges - Electricity	88,791	18,683	21.0%	4,879	5.5%	23.562	26.5%	11,992	24.5%	(59.3%)
Service charges - Electricity Service charges - Water	20.134	5,373	26.7%	4,127	20.5%	9,500	47.2%	4,635	47.2%	(11.0%)
Service charges - Waste Water Management	14,926	3,644	24.4%	2,497	16.7%	6,141	41.1%	3,551	54.2%	(29.7%
Service charges - Waste Management	12.030	2.849	23.7%	1.985	16.5%	4.834	40.2%	2.801	48.9%	(29.1%
Sale of Goods and Rendering of Services	3,234	186	5.8%	153	4.7%	339	10.5%	135	23.5%	13.3%
Agency services			-	-		_				
Interest										
Interest earned from Receivables	13,610									
Interest earned from Current and Non Current Assets	1,727	662	38.3%	525	30.4%	1,187	68.8%	407	25.6%	29.0%
Dividends	1 -		- 1	-	-	-	-	-	-	
Rent on Land	46	12	25.4%	12	25.4%	24	50.8%	11	-	7.0%
Rental from Fixed Assets	15,664	3,943	25.2%	4,233	27.0%	8,175	52.2%	325	227.6%	1,201.3%
Licence and permits	15	-	-	3	23.2%	3	23.2%	-	-	(100.0%)
Operational Revenue	1,603	(420)	(26.2%)	856	53.4%	437	27.2%	214	17.3%	300.6%
Non-Exchange Revenue					1		1	1		
Property rates	77,476	32,060	41.4%	17,723	22.9%	49,783	64.3%	12,909	73.1%	37.3%
Surcharges and Taxes										
Fines, penalties and forfeits	14,195	78	.5%	37	.3%	114	.8%	198	1.7%	(81.4%)
Licences or permits										
Transfer and subsidies - Operational	94,407	37,683	39.9%	33,079	35.0%	70,762	75.0%	27,518	68.3%	20.2%
Interest	-		-	-	-	-		-	-	
Fuel Levy			-	-	-	-	-	-	-	
Operational Revenue			-	-	-	-	-	-	-	
Gains on disposal of Assets			-	-	-	-	-	-	-	
Other Gains	-	1	-	0	-	1	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	520,875	70.795	13.6%	90.671	17.4%	161.467	31.0%	56,195	32.2%	61.3%
Employee related costs	127,880	22.298	17.4%	42,767	33.4%	65.065	50.9%	20,445	41.4%	109.2%
Remuneration of councillors	8,611	1,233	14.3%	42,107	00.470	1,233	14.3%	161	2.9%	(100.0%)
Bulk purchases - electricity	94.147	25.407	27.0%	17.411	18.5%	42.818	45.5%	14.090	52.3%	23.6%
Inventory consumed	31,896	3,646	11.4%	5,501	17.2%	9,147	28.7%	5,333	30.7%	3.2%
Debt impairment	51,095	0,040	11.47	0,001		5,141	20.770			
Depreciation and amortisation	121.937					_				l .
Interest	10,000	6,274	62.7%	5,364	53.6%	11,638	116.4%	3,370	174.4%	59.2%
Contracted services	44,902	6,887	15.3%	10,061	22.4%	16,948	37.7%	7,467	49.6%	34.8%
Transfers and subsidies			-	-	- "	-	-	-	-	
Irrecoverable debts written off	-			-	-	-	-	-		
Operational costs	30,407	5,051	16.6%	9,567	31.5%	14,618	48.1%	5,330	29.9%	79.5%
Losses on disposal of Assets	1 -	-	- 1	-			-	-	-	
Other Losses	-	-	-	-		-	-	-	-	-
Surplus/(Deficit)	(163,016)	33,957		(20,562)		13,395		8,501		
	(163,016)		8.3%		24 101	13,395	39.4%	825		4 777 ***
Transfers and subsidies - capital (monetary allocations)	49,786	4,145	6.3%	15,476	31.1%	19,620	39.4%		10.5%	1,775.8%
Transfers and subsidies - capital (in-kind) Surplus/(Deficit) after capital transfers and contributions	(113,230)	38,102	-	(5,086)	-	33,016	-	9,326	-	-
Income Tax										
Surplus/(Deficit) after income tax	(113,230)	38,102	-	(5,086)		33,016	<u> </u>	9,326	<u> </u>	
	(113,230)	30,102		(3,000)		33,010		5,320		
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-		-		-		-	-
Surplus/(Deficit) attributable to municipality	(113,230)	38,102		(5,086)		33,016		9,326		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(113,230)	38,102		(5,086)		33,016		9,326		

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	58.091	3,773	6.5%	13.432	23.1%	17.205	29.6%	9.590	24.1%	40.1%
National Government	49,786	3,711	7.5%	13,361	26.8%	17,072	34.3%	9,133	30.2%	46.3%
Provincial Government			-	-	-			.,		-
District Municipality		-	-	-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-		-		-		-
Transfers recognised - capital	49,786	3,711	7.5%	13,361	26.8%	17,072	34.3%	9,133	30.2%	46.3%
Borrowing		-	-	-	-			-	-	-
Internally generated funds	8,305	62	.7%	71	.9%	133	1.6%	457	6.4%	(84.4%)
Capital Expenditure Functional	58,091	3,773	6.5%	15,128	26.0%	18,901	32.5%	9,800	24.6%	54.4%
Municipal governance and administration	4,425	62	1.4%	71	1.6%	133	3.0%	322	12.3%	(77.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4,425	62	1.4%	71	1.6%	133	3.0%	322	12.3%	(77.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,300		-	-						
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1,300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services Planning and Development	11,780			2,320	19.7%	2,320	19.7%	2,630	16.7%	
Road Transport	11.780		_	2.320	19.7%	2.320	19.7%	2.614	21.4%	
Environmental Protection			-	-			-	-	-	
Trading Services	40,586	3,711	9.1%	12,736	31.4%	16,447	40.5%	6,847	29.7%	86.0%
Energy sources	3,735		-	86	2.3%	86	2.3%	2,169	41.2%	(96.0%
Water Management	5,751		-	2,626	45.7%	2,626	45.7%	506	7.1%	418.59
Waste Water Management	31,100	3,711	11.9%	10,025	32.2%	13,735	44.2%	4,172	32.7%	140.39
Waste Management		-	-	-	-		-	-	-	-
Other			-	-				-		

R thousands	Q2 of 2022/2 to Q2 of 2023/
Reducising Reducising Reportation Re	to Q2 of 2023/
Recipits 405.515 95.97 70.541 17.4% 166.538 41.1% 82.924 47.8% Recipits (19.81 10.163) 16.4% 10.956 17.7% 21.120 34.1% 13.30 38.1% Service charges (125.011 19.465 116.5% 17.725 14.2% 37.130 22.7% 16.851 28.5% Other wersus (125.011 19.465 11.5% 17.725 14.2% 37.130 22.7% 16.851 28.5% Transfers and Subcides - Operational 94.407 40.103 42.5% 30.955 32.4% 70.688 74.9% 27.271 72.0% Transfers and Subcides - Capital 49.766 27.987 56.2% 50.00 10.0% 32.987 66.8% 27.271 72.0% Interest Dividends (17.77 56 3.3% 17 1.0% 74 4.3% 2 1.0% Other were service (17.78 56 3.3% 17 1.0% 74 4.3% 2 1.0% Other were service (17.78 56 3.3% 17 1.0% 74 4.3% 2 1.0% Other were service (17.78 56 3.3% 17 1.0% 74 4.3% 2 1.0% Other were service (17.78 56 3.3% 17 1.0% 74 4.3% 2 1.0% Other service (17.78 56 3.3% 17 1.0% 74 4.3	
Receipts	
Poporty rates Service charges 12.5011 19.465 11.575 11.775 21.120 34.115 13.30 38.115 Service charges 12.5011 19.465 11.575 11.725 14.255 37.190 29.775 14.255 37.190 29.775 16.581 29.775 16.581 29.775 16.581 17.775 29.775 16.581 17.775 29.775 10.682 17.775 29.775 10.682 17.775 29.775 10.682 17.775 29.775 10.682 17.775 29.775 10.682 10.6835 11.777 29.787 29.787 10.683 11.777 29.787 10.683 11.777 29.787 29.787 10.683 11.787 29.787 10.683 11.787 29.787 10.683 11.787 29.787 10.683 11.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 10.787 29.787 29.787 29.787 29.787 29.787 29.787 20.	
Service charges	(14.9
Other revenue	(17.8
Transfers and Subsidies - Copentional 94.407 40.103 42.5% 30.955 32.4% 70.698 74.9% 27.271 72.0% Transfers and Subsidies - Copentional 44.768 27.287 55.2% 5.00 10.0% 22.987 66.3% 9.272 25.7% 1.0% 10.0% 74 4.3% 2 1.0% 10.0% 74 4.3% 2 1.0% 10.0% 74 4.3% 2 1.0% 10.0% 74 4.3% 2 1.0% 10	5.3
Transfers and Subsidies - Copital 49.766 27.867 59.2% 50.00 10.0% 22.987 66.3% 9.272 52.1% Interest 1.7.27 58 3.3% 17 10% 74 4.3% 2 1.0% 1.0% 1.0% 1.0% 1.0% 1.0% 1.0% 1.0%	(61.4
Interest 1,727 58 3,3% 17 1,0% 74 4,3% 2 1,0% Payments (373,484) (32,711) 8,8% (25,052) 6,7% (57,764) 15,5% (29,647) 20,0% (25,052) 6,9% (57,764) 15,5% (29,647) 20,0% (25,052) 6,9% (57,764) 15,5% (29,647) 20,0% (25,052) 6,9% (57,764) 15,9% (26,647) 20,0% (25,052)	12.3
Dividence 1974 188	(46.1
Payments	614.6
Suppliers and employees (83,484) (22,711) 9.0% (25,052) 6.9% (57,764) 15.9% (29,647) 20.3% Transfers and grants (10,000) Transfers and grants (10,000) Transfers and grants (29,647) (23,847) (23,847) (23,847) Net Cash from/(used) Operating Activities (29,647) (23,847) (23,847) (23,847) (23,847) (23,847) (23,847) (23,847) (23,847) (23,847) (23,847) (24,847) (' -
Finance charges	(15.5
Transfers and grants	(15.5
Net Cash from/(usedi) Operating Activities 32,030 63,285 197.6% 45,489 142.0% 108,774 339.6% 53,277 153.0% Cash Flow from Investing Activities Receipts Cash Flow from Investing Activities Receipts Cash Flow from Investing Activities (66,805) (7,883) 11.8% (16,514) 24.7% (24,397) 36.5% (14,759) 57.2% Cash Flow from Financing Activities (66,805) (7,883) 11.8% (16,514) 24.7% (24,397) 36.5% (14,759) 57.2% Cash Flow from Financing Activities Receipts Cash Flow from Financing Activities Cash Flow from Financing Cash F	
Cash Flow from Investing Activities	
Receipts	(14.6
Receipts	
Proceeds on disposal of PPE	Ι.
Decrease (norase) in non-current receivables 1	
Decrease (norcasse) in non-current investments (66,805) (7,833) 11,8% (16,514) 24,7% (24,397) 36,5% (14,759) 57,2% (24,397) 36,5% (14,759) 57,2% (24,397) 36,5% (14,759) 57,2% (24,397) 36,5% (14,759) 57,2% (24,397) 36,5% (14,759) 57,2% (24,397) 36,5% (14,759) 57,2% (24,397) 36,5% (14,759) 57,2% (24,397) 36,5% (14,759) 57,2% (24,397) (24,	
Payments	
Capital assets (66,805) (7,883) 11.8% (16,514) 24.7% (24,397) 36.5% (14,759) 57.2% (14,759) 57.2% (16,514) 24.7% (24,397) 36.5% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (14,759) 57.2% (15,514) 12.8% (14,759) 12.8	.
Net Cash from/(used) Investing Activities (66,805) (7,883) 11.8% (16,514) 24.7% (24,397) 36.5% (14,759) 57.2% Cash Flow from Financing Activities Recipits 12 - (4) - (7) - (19) - Short term loans -	11.9
Cash Flow from Financing Activities 2 4 7 7 19 Recipits . <td>11.5</td>	11.5
Receipts - (2) - (4) - (7) - (19) Short term loans - <	11.9
Receipts - (2) - (4) - (7) - (19) Short term loans - <	
Short term loans	(77.8
Borrowing long term/refinancing	
Increase (decrease) in consumer deposits - (2) - (4) - (7) - (19) -	(77.8
Payments	'-
Repayment of borrowing	.
Net Cash from/(used) Financing Activities (2) (4) (7) (19)	(77.8
Net increase/(Decrease) in cash held (34,774) 55,401 (159.3%) 28,970 (83.3%) 84,371 (242.6%) 38,499 1,013.8%	(24.89
Cashicash equivalents at the year begin: 22,126 7,518 34.0% 62,919 284.4% 7,518 34.0% 60,176 28.1%	4.6
Cash/cash equivalents at the year end: (12,648) 62,919 (497.5%) 91,889 (726.5%) 91,889 (726.5%) 98,675 114.5%	(6.9

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	31 - 60 Days		0 Days	Over	00 Days	То	tal	Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,813	2.9%	1,629	2.6%	1,626	2.6%	56,725	91.8%	61,794	10.6%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	4,276	2.2%	3,607	1.9%	3,467	1.8%	181,491	94.1%	192,840	33.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,512	2.7%	5,476	2.7%	5,401	2.6%	189,601	92.0%	205,990	35.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,316	3.8%	1,097	3.2%	1,009	2.9%	31,266	90.1%	34,688	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,014	2.8%	945	2.6%	891	2.5%	32,921	92.0%	35,771	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.4%	0	.4%	0	.4%	102	98.7%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,386	3.1%	1,354	3.0%	1,323	2.9%	40,841	91.0%	44,903	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-	-	- 1	-	-	-	-	-	-	-	-
Other	4	.1%	4	.1%	4	.1%	6,453	99.8%	6,465	1.1%	-	-	-	-
Total By Income Source	15,322	2.6%	14,112	2.4%	13,721	2.4%	539,400	92.6%	582,554	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,505	2.5%	2,804	2.0%	2,523	1.8%	131,824	93.7%	140,656	24.1%	-	-	-	-
Commercial	3,460	3.8%	3,037	3.4%	3,182	3.5%	80,730	89.3%	90,409	15.5%	-	-	-	-
Households	8,357	2.4%	8,270	2.4%	8,016	2.3%	326,846	93.0%	351,489	60.3%	-	-	-	-
Other	-	-	-	-	-		-	-	-	-	-	-	-	-
Total By Customer Group	15,322	2.6%	14,112	2.4%	13,721	2.4%	539,400	92.6%	582,554	100.0%		-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6,716	14.6%	5,760	12.5%	6,451	14.0%	26,992	58.8%	45,918	17.6%
Bulk Water			-	-			-	-	-	
PAYE deductions			-	-			-	-	-	
VAT (output less input)	-		-	-			-	-	-	-
Pensions / Retirement			-	-			-	-	-	
Loan repayments			-	-			-	-	-	
Trade Creditors	7,943	3.7%	2,107	1.0%	6,820	3.2%	198,269	92.2%	215,139	82.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other			-	-			-	-	-	
Total	14,659	5.6%	7,867	3.0%	13,271	5.1%	225,261	86.3%	261,057	100.0%

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
	4,709,690	4 424 602	23.9%	578,512	12.3%	1,703,205	36.2%	893,792	46.9%	(35.3%
Operating Revenue	4,709,090	1,124,693	23.9%	3/0,312	12.3%	1,703,203	30.2%	093,792	40.9%	(33.376
Exchange Revenue										
Service charges - Electricity	1,792,979	396,963	22.1%	217,913	12.2%	614,876	34.3%	246,602	42.7%	(11.6%
Service charges - Water	552,380	103,593	18.8%	75,557	13.7%	179,150	32.4%	108,392	38.5%	(30.39
Service charges - Waste Water Management	164,245	37,373	22.8%	28,438	17.3%	65,811	40.1%	33,449	42.7%	(15.05
Service charges - Waste Management Sale of Goods and Rendering of Services	226,015 19.087	40,374 3.923	17.9% 20.6%	27,230 2.949	12.0% 15.5%	67,603 6.872	29.9% 36.0%	35,081 4,877	46.8% 49.3%	(22.4)
Agency services	2,961	709	23.9%	2,949 507	17.1%	1,216	41.1%	697	3.0%	(27.29
Interest earned from Receivables	307.020	76.268	24.8%	53.168	17.3%	129.437	42.2%	73.396	53.5%	(27.6
Interest earned from Current and Non Current Assets	4,145	2,334	56.3%	1,409	34.0%	3,743	90.3%	1,246	120.1%	13.0
Dividends	200			- 1,400	- 04.070		-	- 1,240		
Rent on Land	-							-		
Rental from Fixed Assets	19,000	4,279	22.5%	3,101	16.3%	7,380	38.8%	4,182	45.9%	(25.9
Licence and permits	432	52	12.1%	52	12.0%	104	24.1%	88	33.3%	(40.95
Operational Revenue	67,415	3,425	5.1%	15,715	23.3%	19,140	28.4%	20,715	71.1%	(24.19
Non-Exchange Revenue										
Property rates	874,676	185,810	21.2%	129,433	14.8%	315,243	36.0%	176,787	43.9%	(26.85
Surcharges and Taxes				-			-	-	-	
Fines, penalties and forfeits	29,353	7,324	25.0%	6,510	22.2%	13,833	47.1%	8,845	55.9%	(26.49
Licences or permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	584,869	245,110	41.9%	4,393	.8%	249,503	42.7%	163,457	70.7%	(97.3
Interest	66,484	17,155	25.8%	12,137	18.3%	29,292	44.1%	15,977	56.1%	(24.05
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-		-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains	(1,572)	-	-	-	-	-	-	-	-	-
Discontinued Operations	1		-	-	•	-	-	-	-	
Operating Expenditure	4,909,490	859,594	17.5%	787,571	16.0%	1,647,164	33.6%	549,743	46.1%	43.3
Employee related costs	1,063,989	258,550	24.3%	173,737	16.3%	432,287	40.6%	258,701	49.2%	(32.85
Remuneration of councillors	34,141	7,723	22.6%	7,084	20.8%	14,808	43.4%	5,671	34.9%	24.9
Bulk purchases - electricity	1,650,385	273,088	16.5%	340,874	20.7%	613,963	37.2%	212,770	55.2%	60.2
Inventory consumed	206,690 722.059	33,752 120,343	16.3% 16.7%	39,915 60,176	19.3%	73,667 180,519	35.6% 25.0%	42,499	40.2%	(6.19
Debt impairment	297,385	120,343	10.7%	60,176	8.3%	180,519	25.0%	(242,712)	41.7%	(124.85
Depreciation and amortisation Interest	99,331	58.121	58.5%	9.982	10.0%	68.103	68.6%	85.360	80.9%	(88.35
Contracted services	455.941	67.544	14.8%	128.601	28.2%	196.145	43.0%	128,148	48.6%	.4
Transfers and subsidies	5,900	0.,544	.4.070	.20,001	1	100,140	45.076	97	3.3%	(100.05
Irrecoverable debts written off	156,949							-		. (100.0
Operational costs	216,719	40,472	18.7%	27,201	12.6%	67,673	31.2%	59,210	36.0%	(54.19
Losses on disposal of Assets			-				-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(199,800)	265,099		(209,059)		56,040		344,049		
Transfers and subsidies - capital (monetary allocations)	216,069	47,192	21.8%	42.283	19.6%	89,476	41.4%	3,000	1.8%	1,309.49
Transfers and subsidies - capital (in-kind)	7,000		-				-			
Surplus/(Deficit) after capital transfers and contributions	23,268	312,292		(166,776)		145,516		347,049		
Income Tax	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax	23,268	312,292		(166,776)		145,516		347,049		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality	23,268	312,292		(166,776)		145,516		347,049		
Share of Surplus/Deficit attributable to Associate	1		-		-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23,268	312.292		(166,776)		145,516		347.049		

				2023/24				2022/23		
	Budget	First 0	Quarter	Second	d Quarter	Year	o Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	241,269	40,340	16.7%	37.358	15.5%	77.699	32.2%	55.332	33.2%	(32.5%)
National Government Provincial Government	216,069	40,340	18.7%	36,538	16.9%	76,878	35.6%	30,928	23.9%	18.1%
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Ag	7,000		-	-		-	-	-	-	-
Transfers recognised - capital	223,069	40,340	18.1%	36,538	16.4%	76,878	34.5%	30,928	22.8%	18.1%
Borrowing Internally generated funds	18,200		-	820	4.5%	- 820	4.5%	24,404	254.0%	(96.6%)
Capital Expenditure Functional	241,269	40,340	16.7%	37,358	15.5%	77,699	32.2%	55,332	33.2%	(32.5%)
Municipal governance and administration Executive and Council	6,700	:		807	12.0%	807	12.0%	4,759	476.0%	(83.0%)
Finance and administration	6,700		-	807	12.0%	807	12.0%	4,759	476.0%	(83.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5,664			2,171	38.3%	2,171	38.3%	3,304	106.9%	(34.3%)
Community and Social Services	2,000		-					3,302	194.7%	(100.0%)
Sport And Recreation Public Safety	3,664		-	2,171	59.2%	2,171	59.2%	- 2	1.5%	(100.0%)
Public Sarety Housing	· ·		-	-	1 :				· ·	(100.0%)
Health	· ·		· ·				[· ·		
Economic and Environmental Services Planning and Development	12,500		-	13	.1%	13	.1%	2,088	12.7%	(99.4%) (100.0%)
Road Transport	12,000							2,088	23.7%	(100.0%)
Environmental Protection	500		-	-	-	-	-	-		
Trading Services Energy sources	216,404 69,404	40,340 4.630	18.6% 6.7%	34,368 7.434	15.9% 10.7%	74,708 12.064	34.5% 17.4%	45,181 18.647	31.1% 35.0%	(23.9%)
Water Management	64.000	18.005	28.1%	15.680	24.5%	33.685	52.6%	12.556	71.6%	24.9%
Waste Water Management	82,000	16,864	20.6%	11,161	13.6%	28,025	34.2%	11,575	15.7%	(3.6%)
Waste Management	1,000	840	84.0%	93	9.3%	934	93.4%	2,403	80.1%	(96.1%)
Other			-	-		-			-	

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	4,102,052	915,354	22.3%	424,509	10.3%	1,339,863	32.7%	789,817	50.7%	(46.3%
Property rates	699,741	120,446	17.2%	81,123	11.6%	201,569	28.8%	141,404	48.2%	(42.6%
Service charges	2,188,495	405,693	18.5%	271,343	12.4%	677,037	30.9%	358,880	47.2%	(24.49)
Other revenue	408.423	22.592	5.5%	35.267	8.6%	57.858	14.2%	57.195	27.8%	(38.3%
Transfers and Subsidies - Operational	584.869	256.567	43.9%	12.877	2.2%	269,444	46.1%	166.315	71.7%	(92.3%
Transfers and Subsidies - Capital	216,069	110,056	50.9%	23,900	11.1%	133,956	62.0%	66,023	69.0%	(63.8%
Interest	4,295			-				-		
Dividends	160		-	-			-	-		
Payments	(3,881,997)	(666,211)	17.2%	(342,572)	8.8%	(1,008,784)	26.0%	(730,708)	32.6%	(53.1%
Suppliers and employees	(3,777,016)	(666,211)	17.6%	(342,572)	9.1%	(1,008,784)	26.7%	(729,979)	35.3%	(53.1%
Finance charges	(99,331)	-	-	-	-	-	-	(729)	.3%	(100.0%
Transfers and grants	(5,650)	-	-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	220,055	249,142	113.2%	81,937	37.2%	331,080	150.5%	59,109	277.0%	38.69
Cash Flow from Investing Activities										
Receipts	1,416		-							-
Proceeds on disposal of PPE	-		-	-	-		-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1,416	-	-	-	-	-	-	-	-	-
Payments	(234,269)	(62,833)	26.8%	(43,247)	18.5%	(106,080)	45.3%	(34,520)	24.7%	25.39
Capital assets	(234,269)	(62,833)	26.8%	(43,247)	18.5%	(106,080)	45.3%	(34,520)	24.7%	25.39
Net Cash from/(used) Investing Activities	(232,852)	(62,833)	27.0%	(43,247)	18.6%	(106,080)	45.6%	(34,520)	24.7%	25.39
Cash Flow from Financing Activities										
Receipts				(0)		(0)				(100.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-		(100.0%
Payments				-		-		-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities			-	(0)		(0)	-	-	5.9%	(100.0%
Net Increase/(Decrease) in cash held	(12,797)	186,309	(1,455.8%)	38,690	(302.3%)	224,999	(1,758.2%)	24,589	5,239.2%	57.39
Cash/cash equivalents at the year begin:	28,477	36,223	127.2%	222,478	781.3%	36,223	127.2%	587,051	24.8%	(62.1%
Cash/cash equivalents at the year end:	15,679	222,478	1.418.9%	261,168	1,665,7%	261,168	1.665.7%	611,640	1,187,7%	(57.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 9	0 Days	Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41,190	2.2%	28,793	1.5%	25,241	1.3%	1,805,009	95.0%	1,900,233	23.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121,310	7.9%	48,962	3.2%	41,946	2.7%	1,315,984	86.1%	1,528,202	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	53,512	4.9%	28,521	2.6%	25,958	2.4%	973,265	90.0%	1,081,256	13.2%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	13,402	2.0%	9,363	1.4%	9,843	1.5%	643,698	95.2%	676,307	8.3%	-	-	-	
Receivables from Exchange Transactions - Waste Management	13,753	2.7%	10,370	2.0%	9,667	1.9%	473,386	93.3%	507,177	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	71	3.8%	-	-	1,803	96.2%	1,873	-	-	-	-	-
Interest on Arrear Debtor Accounts	34,354	4.1%	33,819	4.1%	33,149	4.0%	728,391	87.8%	829,714	10.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Other	223	-	140	-	169	-	1,665,331	100.0%	1,665,863	20.3%	-	-	-	-
Total By Income Source	277,744	3.4%	160,039	2.0%	145,974	1.8%	7,606,867	92.9%	8,190,624	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	8,362	6.2%	8,474	6.3%	3,771	2.8%	113,888	84.7%	134,495	1.6%	-	-	-	
Commercial	167,861	2.5%	130,691	1.9%	122,454	1.8%	6,357,615	93.8%	6,778,622	82.8%	-	-	-	-
Households	101,521	7.9%	20,874	1.6%	19,748	1.5%	1,135,363	88.9%	1,277,507	15.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	277,744	3.4%	160,039	2.0%	145,974	1.8%	7,606,867	92.9%	8,190,624	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30 Days					0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	219,067	4.6%	2,276	-	325,218	6.8%	4,237,973	88.6%	4,784,535	63.3%
Bulk Water			5,242	7.2%	-		67,768	92.8%	73,010	1.0%
PAYE deductions			-	-			-	-	-	
VAT (output less input)	-		-	-	-		-	-	-	-
Pensions / Retirement	0	100.0%	-	-			-	-	0	
Loan repayments			-	-			-	-	-	
Trade Creditors	55,828	2.1%	21,449	.8%	51,673	1.9%	2,575,258	95.2%	2,704,208	35.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other			-	-		-	-	-	-	-
Total	274,895	3.6%	28,967	.4%	376,891	5.0%	6,880,999	91.0%	7,561,753	100.0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Financial Manager	Ms Veronica Ndhlovu	013 690 6241

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24				20:	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	d Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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 2022/23 to Q2 of 2023/2
R thousands							арргорнацон		арргориацон	
Operating Revenue and Expenditure										
Operating Revenue	391,721	249,974	63.8%	252,555	64.5%	502,529	128.3%	119,283	70.1%	111.7%
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	1,000	937	93.7%	209	20.9%	1,145	114.5%	3	22.7%	7,617.29
Service charges - Waste Management	1 :			-	-	-	-	-	-	
Sale of Goods and Rendering of Services	38		-	-	-	-	-	-	-	
Agency services Interest			-	-	-	-		-	1 :	
Interest Interest earned from Receivables			-	-	-				-	
Interest earned from Current and Non Current Assets	21,070	2,741	13.0%	2,014	9.6%	4,755	22.6%	2,898	48.4%	(30.5%
Dividends	21,070	2,741	13.076	2,014	3.076	4,755	22.0%	2,000	40.4%	(30.37
Rent on Land	1 :	:		-	1 -		1		1 :] [
Rental from Fixed Assets	550		.	-						
Licence and permits	700	38	5.5%	454	64.9%	493	70.4%	258	93.7%	75.99
Operational Revenue	24,539	3,713	15.1%	6,252	25.5%	9,965	40.6%	5,133	65.7%	21.89
Non-Exchange Revenue										
Property rates			-							
Surcharges and Taxes			-	-	-	-	-	-		
Fines, penalties and forfeits			-	-	-	-	-	-	-	
Licences or permits			-	-			-	-	-	
Transfer and subsidies - Operational	343,825	242,545	70.5%	243,627	70.9%	486,171	141.4%	110,991	71.3%	119.59
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	
Gains on disposal of Assets Other Gains			-	-				-	-	
			-	-	-			-	1 :	
Discontinued Operations				-						
Operating Expenditure	401,383	194,044	48.3%	207,880	51.8%	401,924	100.1%	93,558	45.9%	122.2%
Employee related costs	231,914	52,071	22.5%	52,742	22.7%	104,813	45.2%	50,036	45.8%	5.49
Remuneration of councillors	15,943	3,543	22.2%	4,269	26.8%	7,811	49.0%	3,674	50.4%	16.29
Bulk purchases - electricity	1		-			· .				
Inventory consumed	2,825	97	3.4%	619	21.9%	716	25.3%	696	27.8%	(11.1%
Debt impairment	-			-	- 04.70	44.040	- 44.0%	-	- 47.00/	
Depreciation and amortisation Interest	26,821 1,480	6,020	22.4%	5,826	21.7%	11,846	44.2%	6,042	47.9%	(3.6%
Contracted services	42,092	13,723	32.6%	10.694	25.4%	24.416	58.0%	12,947	45.8%	(17.4%
Transfers and subsidies	7,750	104,052	1,342.6%	113,802	1,468.4%	217,854	2,811.0%	3,846	128.5%	2,859.19
Irrecoverable debts written off	7,700	104,002	1,042.070	110,002	1,400.470	211,004	2,011.010		120.0%	2,000.17
Operational costs	72,557	14,540	20.0%	19,928	27.5%	34,468	47.5%	16,317	42.4%	22.19
Losses on disposal of Assets			-	-				-		
Other Losses			-	-	-	-	-	-		
Surplus/(Deficit)	(9,662)	55,930		44.675		100.605		25.725		
Transfers and subsidies - capital (monetary allocations)	2,485	329	13.2%	44,073 352	14.2%	681	27.4%	23,723	39.3%	(27.7%
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	2,460	329	13.2%	352	14.2%	"	27.4%	487	39.3%	(27.7%)
rianaidis and subsidies - capital (III-Kind)		<u> </u>	-	-	_	<u> </u>	_	· ·	_	-
Surplus/(Deficit) after capital transfers and contributions	(7,177)	56,259		45,027		101,286		26,212		
Income Tax			-	-	-		-	-	-	-
Surplus/(Deficit) after income tax	(7,177)	56,259		45,027		101,286		26,212		
Share of Surplus/Deficit attributable to Joint Venture	1		-	-	-	-			-	-
Share of Surplus/Deficit attributable to Minorities				-						
Surplus/(Deficit) attributable to municipality	(7,177)	56,259		45.027		101,286		26,212		
Share of Surplus/Deficit attributable to Associate	(,,,			-10,027						
Intercompany/Parent subsidiary transactions	1 :			-			1 :			
Surplus/(Deficit) for the year	(7,177)	56.259		45,027		101,286		26,212		
ourbined formath for the heat	(1,111)	00,209		70,021		101,200		20,212		

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	l Quarter	Year t	o Date	Second	l Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2022/23
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure		to Q2 of 2023/24
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance				-				-	-	
National Government				-				-		
Provincial Government				-				-		
District Municipality				-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-				-		
Transfers recognised - capital				-				-		
Borrowing		-		-		-		-		
Internally generated funds			-							
Capital Expenditure Functional	8,277	10	.1%	5,594	67.6%	5,604	67.7%	2,208	29.9%	153.4%
Municipal governance and administration	8,277	10	.1%	5,594	67.6%	5,604	67.7%	2,208	29.9%	153.4%
Executive and Council				-				-		
Finance and administration	8,277	10	.1%	5,594	67.6%	5,604	67.7%	2,208	29.9%	153.4%
Internal audit			-	-	-		-	-	-	
Community and Public Safety									-	
Community and Social Services			-	-	-		-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety			-	-			-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-
Health			-	-			-	-	-	
Economic and Environmental Services									-	
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services				-				-		
Energy sources			-	-			-	-	-	
Water Management			-	-	-		-	-	-	
Waste Water Management	-		-	-	-		-	-	-	
Waste Management			-	-			-	-	-	
Other								-		

				202	2/23					
	Budget	First 0	Quarter	Second	d 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	Actual Expenditure	% of main	Q2 of 2022/2 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	394,206	243,755	61.8%	256,858	65.2%	500,613	127.0%	120,707	77.2%	112.8
Property rates			-	-	-	-	-	-	-	-
Service charges	1,000	1,077	107.7%	240	24.0%	1,317	131.7%	3	29.8%	7,618.0
Other revenue	1.327	69	5.2%	9.049	682.1%	9.118	687.3%	3.913	606.2%	131.2
Transfers and Subsidies - Operational	350.325	192.127	54.8%	239.069	68.2%	431.196	123.1%	106.327	71.4%	124.8
Transfers and Subsidies - Capital	20.485	49.110	239.7%	7.190	35.1%	56.300	274.8%	10.464	128.3%	(31.3
Interest	21,070	1,372	6.5%	1,311	6.2%	2,682	12.7%	-	-	(100.0
Dividends		· -	-					-		
Payments	(374,729)	(81,202)	21.7%	(18,198)	4.9%	(99,400)	26.5%	(16,249)	7.8%	12.0
Suppliers and employees	(374,729)	(81,202)	21.7%	(18,198)	4.9%	(99,400)	26.5%	(16,249)	7.8%	12.0
Finance charges	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-			-	-	-	
Net Cash from/(used) Operating Activities	19,477	162,553	834.6%	238,660	1,225.3%	401,213	2,059.9%	104,458	(5,089.1%)	128.5
Cash Flow from Investing Activities										
Receipts	(29)	l .							Ι.	
Proceeds on disposal of PPE	'-'			_				_		
Decrease (Increase) in non-current debtors (not used)				-				-		
Decrease (increase) in non-current receivables	(29)			-				-		
Decrease (increase) in non-current investments	1 1		-	-	-		-	-	-	
Payments	(8,277)									
Capital assets	(8,277)		-	-			-	-	-	
Net Cash from/(used) Investing Activities	(8,306)					-				
Cash Flow from Financing Activities										
Receipts		l .							l .	
Short term loans				-				-		
Borrowing long term/refinancing				_				_		
Increase (decrease) in consumer deposits				-				-		
Payments										
Repayment of borrowing	-		-	-	-	-	-	-		
Net Cash from/(used) Financing Activities			-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	11.171	162,553	1,455,2%	238,660	2.136.5%	401,213	3.591.6%	104.458	(5,057.9%)	128.5
Cash/cash equivalents at the year begin:	255,951	243,687	95.2%	406.240	158.7%	243.687	95.2%	394,773	165.0%	2.9
		1	152.1%			.,				
Cash/cash equivalents at the year end:	267,122	406,240	152.1%	644,901	241.4%	644,901	241.4%	499,231	332.1%	29.3

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 9	00 Days	To	otal	Actual Bad Debts Written Off to Debtors		Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-		-	-	-	-		-	-	-	-
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	-	- 1	-	-			-	-	-		-	-	-	-
Households	-		-	-	-		-	-	-		-	-	-	- 1
Other	-		-	-	-		-	-	-		-	-	-	-
Total By Customer Group	-	-		-				-	-		-	-	-	

Part 5: Creditor Age Analysis

	Days	31 - 6	0 Days	61 - 9	0 Days	Over 90 Days		To	otal	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-			-	-		
Bulk Water		-	-	-			-	-	-	
PAYE deductions			-	-			-	-		
VAT (output less input)		-	-	-			-	-	-	
Pensions / Retirement			-	-			-	-		
Loan repayments		-	-	-			-	-	-	
Trade Creditors	33	11.1%	-	-			261	88.9%	294	100.09
Auditor-General		-	-	-	-	-	-	-	-	-
Other			-	-			-	-		
Total	33	11.1%	-				261	88.9%	294	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	1			2023/24				202	22/23	I
	Budget	First (Duarter		Quarter	Year	to Date		Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/24
Operating Revenue and Expenditure										
Operating Revenue	3.087.553	639,775	20.7%	655,380	21.2%	1.295.155	41.9%	568.347	42.0%	15.3%
Exchange Revenue	0,007,000		20 /0	000,000	22.70	1,200,100	4	000,041	42.070	10.070
Service charges - Electricity	882.082	104,572	11.9%	152.717	17.3%	257.289	29.2%	116.962	32.1%	30.6%
Service charges - Electricity Service charges - Water	674,301	91,504	13.6%	125,379	18.6%	216.883	32.2%	141,837	39.6%	(11.6%)
Service charges - Waste Water Management	172,527	36,383	21.1%	39,962	23.2%	76,346	44.3%	37,371	45.5%	6.9%
Service charges - Waste Management	171.626	34.919	20.3%	34.200	19.9%	69.118	40.3%	35,390	43.3%	(3.4%)
Sale of Goods and Rendering of Services	5,123	1,693	33.1%	1,812	35.4%	3,506	68.4%	1,374	63.5%	31.9%
Agency services									_	
Interest										
Interest earned from Receivables	203,622	63,936	31.4%	50,817	25.0%	114,753	56.4%	46,501	45.5%	9.3%
Interest earned from Current and Non Current Assets	15,610	5,111	32.7%	4,626	29.6%	9,738	62.4%	2,279	39.4%	103.0%
Dividends	24		-	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5,432	992	18.3%	2,575	47.4%	3,567	65.7%	1,726	68.4%	49.2%
Licence and permits	-	-	-	-		-	-	-	-	-
Operational Revenue	11,643	170	1.5%	201	1.7%	371	3.2%	217	3.7%	(7.5%)
Non-Exchange Revenue										
Property rates	424,452	97,766	23.0%	91,695	21.6%	189,461	44.6%	95,798	48.0%	(4.3%)
Surcharges and Taxes			-	-			-	-	-	
Fines, penalties and forfeits	39,807	901	2.3%	902	2.3%	1,802	4.5%	380	1.9%	137.3%
Licences or permits	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	457,114	198,124	43.3%	143,854	31.5%	341,978	74.8%	83,746	60.4%	71.8%
Interest	21,688	3,703	17.1%	6,640	30.6%	10,344	47.7%	4,767	42.8%	39.3%
Fuel Levy	-	-	-	-	-		-	-	-	
Operational Revenue	1	-	-	-	-		-	-	-	
Gains on disposal of Assets	2,500	-	-	-		-	-	-	-	
Other Gains			-	-				-		-
Discontinued Operations	-	-	-	-			-	-	-	
Operating Expenditure	3,019,754	880,096	29.1%	785,039	26.0%	1,665,136	55.1%	677,842	46.1%	15.8%
Employee related costs	680,420	156,158	23.0%	158,792	23.3%	314,951	46.3%	148,859	44.5%	6.7%
Remuneration of councillors	33,822	2,179	6.4%	18,232	53.9%	20,411	60.3%	6,185	40.8%	194.8%
Bulk purchases - electricity	757,735	334,602	44.2%	222,041	29.3%	556,644	73.5%	197,605	60.8%	12.4%
Inventory consumed	504,571	140,347	27.8%	114,376	22.7%	254,723	50.5%	120,303	50.1%	(4.9%)
Debt impairment	220,158	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205,829	31,646	15.4%	31,982	15.5%	63,628	30.9%	29,992	39.8%	6.6%
Interest	140,087	117,183	83.7%	98,821	70.5%	216,004	154.2%	69,343	76.7%	42.5%
Contracted services	305,025	76,523	25.1%	79,740	26.1%	156,263	51.2%	75,480	42.2%	5.6%
Transfers and subsidies	28,461	4,802	16.9%	13,838	48.6%	18,640	65.5%	(8)	-	(182,993.7%)
Irrecoverable debts written off	143.647	16.655	11.6%	47.217	32.9%	63.872	44.5%	30.084	37.8%	57.0%
Operational costs Losses on disposal of Assets	143,647	10,655	11.6%	41,217	32.9%	53,872	44.5%	30,084	37.8%	57.0%
Other Losses	1	1	1		1 1	1	1	-	1	
****			-							
Surplus/(Deficit)	67,799	(240,322)		(129,660)		(369,981)		(109,495)		
Transfers and subsidies - capital (monetary allocations)	111,490	18,840	16.9%	52,976	47.5%	71,816	64.4%	23,557	36.7%	124.9%
Transfers and subsidies - capital (in-kind)	-		-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	179,289	(221,482)		(76,683)		(298,165)		(85,938)		
Income Tax		-	-	-		-	-	-		
Surplus/(Deficit) after income tax	179,289	(221,482)		(76,683)		(298,165)		(85,938)		
Share of Surplus/Deficit attributable to Joint Venture	1	, ,,,,,,,		, ,,,,,,,		, , ,		,,,		
Share of Surplus/Deficit attributable to Minorities	1 .	1 .					1 .		1 .	.
Surplus/(Deficit) attributable to municipality	179,289	(221,482)		(76,683)		(298,165)		(85,938)		
Share of Surplus/Deficit attributable to Associate	1.0,200	(32.1,102)	-	(10,000)		(200,100)		(00,000)		
Intercompany/Parent subsidiary transactions				-						
Surplus/(Deficit) for the year	179,289	(221,482)		(76,683)		(298,165)		(85,938)		

Rithousands					2023/24				202	22/23	
Rithousands		Budget	First 0	Quarter	Second	d Quarter	Year	o Date	Second	l Quarter	1
Capital Revenue and Expenditure Source of Finance 123,427 46,548 37,7% 38,698 31,4% 85,246 69,1% 28,259 27,5% 36, 38,698 31,4% 85,246 69,1% 28,259 27,5% 36, 37,7% 38,698 31,4% 85,246 69,1% 28,259 27,5% 36, 37,7% 38,698 31,4% 85,246 69,1% 28,293 47,5% 66,3% 20,331 47,5% 66,3% 20,331 47,5% 68,371 30,5% 75,104 65,0% 20,331 38,8% 68 88,371 88,399 88,39				Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
Source of Finance	R thousands							appropriation		appropriation	
National Communitary 115,557 39,917 34,5% 34,392 29,8% 74,309 64,3% 20,931 47,6% 64,75% 795 1.5% 795 1.5% 795 1.5% 795 1.5% 795 1.5% 795 1.5% 1	Capital Revenue and Expenditure										
Provincial Government	Source of Finance	123,427	46,548	37.7%	38.698	31.4%	85.246	69.1%	28.259	27.6%	36.9%
District Municipality Transfers and abstrictions - capital (monetary alloc)(Departm Ag Transfers and capitalises - capital (monetary alloc)(Departm Ag Transfers recognised - capital 115,57	National Government	115.557	39.917	34.5%	34.392	29.8%	74.309	64.3%	20.931	47.6%	64.39
Transfers and subsidies -capital (monetary alloc)(Departin Ag Transfers recognised - capital Borrowing Internally generated Sunds 7,870 6,631 84,3% 35,187 30,5% 75,104 12,89% 7,327 11,5% (52, Capital Expenditure Functional 172,677 48,663 26,2% 38,309 22,2% 86,971 50,4% 28,259 27,5% 38,000 115 85% 200 115 82 85% 200 115 85% 20	Provincial Government		-	-	795	-	795	-	-	-	(100.0%
Transfers recomised - capital 115,557 39,917 34,9% 35,187 30,5% 75,104 65,0% 20,931 39,8% 68	District Municipality		-	-	-				-		
Borrowing 1	Transfers and subsidies - capital (monetary alloc)(Departm Ag				-		-	-	-		
Internally generated funds 7,870 6,831 84,3% 3,511 44,6% 10,142 128,9% 7,327 11,6% (52 Capital Expenditure Functional 172,677 48,663 28,2% 38,309 22,2% 86,971 50,4% 28,259 27,6% 35 Municipal operanance and administration 8,550 1,300 115 8,8% 200 15,4% 315 24,2% 4,561 28,5% 83,300 15,5% 10,000 11,000	Transfers recognised - capital	115,557	39,917	34.5%	35,187	30.5%	75,104	65.0%	20,931	39.8%	68.19
Capital Expenditure Functional 172,677 48,663 28,2% 38,309 22,2% 86,971 50,4% 28,259 27,6% 33			-	-	-	-			-	-	
Municipal coverance and administration	Internally generated funds	7,870	6,631	84.3%	3,511	44.6%	10,142	128.9%	7,327	11.6%	(52.1%
Executive and Council Finance and administration 7,250 2,114 23,2% 58,8% 7,7% 26,73 38,9% 4,417 33,2% 8,7% 1,750 2,755 8,7% 7,750 8,7% 7,750 8,7% 7,750 8,7% 7,750 8,7% 7,750 8,7% 7,750 8,7% 7,750 8,7% 8,7% 8,7% 8,7% 8,7% 8,7% 8,7% 8,7%	Capital Expenditure Functional	172,677	48,663	28.2%	38,309	22.2%	86,971	50.4%	28,259	27.6%	35.69
Finance and administration 7.250 2.114 28.2% 5.58 7.7% 2.673 36.9% 4.417 33.2% (87)	Municipal governance and administration								4,561		
Internal audit	Executive and Council										38.99
Community and Public Safety 10,750 - 725 6,7% 725 6,7% 725 6,7% 725 6,7% 725 6,7% 725 6,7% 725 6,7% 725 72		7,250	2,114	29.2%	558	7.7%	2,673	36.9%	4,417	33.2%	(87.4%
Community and Social Services 3,500 - 725 20,7% 725 20,7% - (100 500		-	-	-	-						-
Sport Aver Receivation 1,250 1,2									476	3.6%	52.25
Public Safety 7,250 -		3,500	-	-	725	20.7%	725	20.7%	-	-	(100.0%
Housing -		-	-	-	-	-	-	-	-		-
Health Economic and Environmental Services 68,727 18,554 27,0% 24,365 35,5% 42,919 62,4% 16,191 33,7% 50 Planning and Development 45,407 13,923 30,7% 24,173 53,2% 30,905 83,9% 16,191 41,3% 44 Road Transport 22,300 45,52 20,9% 12,5 67, 67, 67, 67, 67, 67, 67, 67, 67, 67,		7,250	-		-		-	-		6.4%	(100.0%
Economic and Environmental Services 68,727 18,554 27,9% 24,385 35,5% 42,919 62,4% 16,191 33,7% 59		-	-	-	-	-		-	-	-	
Planning and Development 45,407 13,923 30,7% 24,173 53,2% 36,095 83,9% 16,191 41,3% 44,775 72,300 72,30		-		-	-	-	-	-	-	-	
Road Transport 22.300 4.832 20.8% 125 6.9% 4.757 21.3% (100 100											50.59 49.39
Environmental Protection 1,020									.,		
Trading Services 84,650 27,880 32,9% 12,460 14,7% 40,339 47,7% 7,030 25,4% 77 Energy sources 46,653 20,894 42,5% 7,331 15,2% 20,805 57,7% 2,864 31,5% 195 Water Management 30,000 5,786 19,1% 3,383 11,3% 9,119 3,04% - - 1,000 Wase Water Management - 1,450 - 1,896 - 3,136 - 4,177 43,5% (99 Wase Management 6,000 -			4,632	20.8%					-		
Energy sources 48,650 20,694 42,5% 7,391 15,2% 28,085 57,7% 2,854 31,5% 150 Water Management 30,000 5,736 19,1% 3,383 11,3% 9,119 30,4% - (100 Water Management - 1,450 - 1,450 - 1,686 3,136 - 4,177 43,6% (59 Waste Management 6,000 10,00%			-	-					-	-	
Water Management 30,000 5,736 19,1% 3,383 11,3% 9,119 30,4% - (100 Wase Management - 1,450 - 1,696 - 3,136 - 4,177 43,6% (99 Wase Management 6,000 - - - - 1,00% - - 1,00%											159.0
Waste Water Management - 1,450 - 1,686 - 3,136 - 4,177 43,6% [59 Waste Management 6,000 - - - - - - - - 10,0%									2,034		(100.09
Waste Management 6,000 10,0%		30,000							4 177	1	
		6,000	1,450	1	1,000	1	3,130	[4,117		(33.07
	Other	1 0,000				1 .			1	10.0%	

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q2 of 2022/2 to Q2 of 2023/2
R thousands			appropriation		appropriation		% of main appropriation		% of main appropriation	
	_									
Cash Flow from Operating Activities Receipts	2,706,673	630.125	23.3%	600.930	22.2%	1.231.055	45.5%	492,710	50.6%	22.09
Property rates	340,030	76,715	22.6%	85,161	25.0%	161,876	47.6%	121,163	85.9%	(29.7%
Service charges	1,714,900	275,702	16.1%	312,072	18.2%	587,774	34.3%	226,030	39.4%	38.19
Other revenue	67,529	10,290	15.2%	16,873	25.0%	27,162	40.2%	8,087	23.2%	108.69
Transfers and Subsidies - Operational	457,114	208,653	45.6%	142,234	31.1%	350,887	76.8%	84,725	58.6%	67.99
Transfers and Subsidies - Capital	111,490	53,814	48.3%	41,723	37.4%	95,537	85.7%	51,741	96.8%	(19.4%
Interest	15,610	4,951	31.7%	2,867	18.4%	7,818	50.1%	964	24.2%	197.5%
Dividends	-		-	-	-	-	-	-	-	
Payments	(2,595,404)	(337,440)	13.0%	(461,647)	17.8%	(799,086)	30.8%	(271,132)	24.3%	70.39
Suppliers and employees	(2,455,318)	(337,440)	13.7%	(461,647)	18.8%	(799,086)	32.5%	(271,132)	25.8%	70.39
Finance charges	(140,087)		-	-	-	-	-	-	-	
Transfers and grants			-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	111,269	292,686	263.0%	139,283	125.2%	431,969	388.2%	221,579	(255.9%)	(37.1%
Cash Flow from Investing Activities										
Receipts	(13,364)									
Proceeds on disposal of PPE	1		-	-	-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-		-	-	-		-	-	-	-
Decrease (increase) in non-current receivables	275			-	-			-	-	
Decrease (increase) in non-current investments	(13,639)		-	-	-		-	-	-	-
Payments	(172,677)	(74,006)	42.9%	(43,439)	25.2%	(117,444)	68.0%	(33,684)	31.8%	29.09
Capital assets	(172,677)	(74,006)	42.9%	(43,439)	25.2%	(117,444)	68.0%	(33,684)	31.8%	29.09
Net Cash from/(used) Investing Activities	(186,040)	(74,006)	39.8%	(43,439)	23.3%	(117,444)	63.1%	(33,684)	26.2%	29.09
Cash Flow from Financing Activities										
Receipts		(200)		(379)		(579)		(160)		137.39
Short term loans		'			_			,		
Borrowing long term/refinancing				_				_		
Increase (decrease) in consumer deposits		(200)		(379)	_	(579)		(160)		137.39
Payments				-						
Repayment of borrowing				-						
Net Cash from/(used) Financing Activities	-	(200)	-	(379)	-	(579)	-	(160)	-	137.35
Net Increase/(Decrease) in cash held	(74,771)	218,480	(292,2%)	95,466	(127.7%)	313,945	(419.9%)	187.735	(116.2%)	(49.1%
Cash/cash equivalents at the year begin:	256.446	174.234	67.9%	341.210	133.1%	174.234	67.9%	509.863	113.4%	(33.1%
Cash/cash equivalents at the year end:	181,674	341,210	187.8%	436,676	240.4%	436,676	240,4%	723,592	(363.7%)	(39,75
Cashicash equivalents at the year end:	181,6/4	341,210	187.8%	436,676	240.4%	436,676	240.4%	123,392	(363.7%)	(39.

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb	ts Written Off to tors		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
Trade and Other Receivables from Exchange Transactions - Water	48,975	4.5%	26,592	2.4%	23,201	2.1%	988,462	90.9%	1,087,229	28.8%	(137,095)	(12.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42,076	9.6%	15,720	3.6%	12,243	2.8%	367,015	84.0%	437,054	11.6%	(42,521)	(9.7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	31,283	9.3%	11,334	3.4%	9,620	2.9%	285,045	84.5%	337,282	8.9%	(16,733)	(5.0%)	-	
Receivables from Exchange Transactions - Waste Water Management	14,359	3.5%	10,470	2.5%	9,049	2.2%	377,973	91.8%	411,851	10.9%	(54,843)	(13.3%)	-	-
Receivables from Exchange Transactions - Waste Management	13,704	3.6%	9,107	2.4%	7,947	2.1%	345,056	91.8%	375,814	10.0%	(49,412)	(13.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23,896	3.2%	23,547	3.2%	23,004	3.1%	676,858	90.6%	747,306	19.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	10,790	2.8%	7,629	2.0%	2,106	.6%	359,594	94.6%	380,119	10.1%	(14,726)	(3.9%)	-	-
Total By Income Source	185,082	4.9%	104,400	2.8%	87,169	2.3%	3,400,003	90.0%	3,776,654	100.0%	(315,330)	(8.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,598	12.3%	1,487	3.3%	1,093	2.4%	37,164	82.0%	45,342	1.2%	-	-	-	-
Commercial	59,440	13.7%	16,455	3.8%	8,059	1.9%	349,632	80.6%	433,585	11.5%	(428)	(.1%)	-	-
Households	120,044	3.6%	86,458	2.6%	78,017	2.4%	3,013,208	91.4%	3,297,727	87.3%	(314,903)	(9.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	185,082	4.9%	104,400	2.8%	87,169	2.3%	3,400,003	90.0%	3,776,654	100.0%	(315,330)	(8.3%)	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	64,824	5.0%	119,213	9.3%	39,039	3.0%	1,065,383	82.7%	1,288,459	24.1%
Bulk Water	6,734	8.8%	7,169	9.4%	7,115	9.3%	55,574	72.6%	76,592	1.4%
PAYE deductions			-	-	-		-	-	-	
VAT (output less input)			-	-	-		-	-	-	
Pensions / Retirement			-	-	-		-	-	-	
Loan repayments			-	-	-		-	-	-	
Trade Creditors	65,482	1.6%	28,692	.7%	-	-	3,894,222	97.6%	3,988,397	74.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-
Total	137,041	2.6%	155,074	2.9%	46,153	.9%	5,015,179	93.7%	5,353,447	100.0%

Contact Details

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24				20:	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	1,133,123	291.032	25.7%	216,924	19.1%	507.956	44.8%	232,315	41.1%	(6.6%)
	1,133,123	251,032	23.1 /6	210,524	15.1/0	307,930	44.070	232,313	41.170	(0.076)
Exchange Revenue										
Service charges - Electricity	467,837	118,681	25.4%	116,188	24.8%	234,869	50.2%	82,742	30.6%	40.49
Service charges - Water	84,373	(18,283)	(21.7%)	16,824	19.9%	(1,459)	(1.7%)	15,840	36.4%	6.29
Service charges - Waste Water Management Service charges - Waste Management	42,599 33.115	15,391 7.300	36.1% 22.0%	5,705 7,499	13.4% 22.6%	21,096 14,799	49.5% 44.7%	9,900 7,161	25.5% 47.7%	(42.4%
Sale of Goods and Rendering of Services	3,150	338	10.7%	271	8.6%	609	19.3%	237	18.4%	14.59
Agency services	3,130	330	10.7 /6	211	0.076	000	10.570	231	10.476	14.57
Interest	1 :	[1			1 :
Interest earned from Receivables	116,639	31,361	26.9%	33,320	28.6%	64,681	55.5%	26,412	85.6%	26.29
Interest earned from Current and Non Current Assets	638	326	51.1%	50	7.8%	376	58.9%	284	45.0%	(82.6%
Dividends				-		".		-	40.0%	
Rent on Land			-	-	-		-	-	-	
Rental from Fixed Assets	2,502	545	21.8%	549	22.0%	1,094	43.7%	376	36.7%	46.19
Licence and permits	"-	2		1	-	3	-	-		(100.0%
Operational Revenue	370	64	17.3%	51	13.8%	115	31.1%	54	34.0%	(4.8%
Non-Exchange Revenue										
Property rates	203.391	64.823	31.9%	(21,812)	(10.7%)	43.011	21.1%	38.838	43.8%	(156.2%
Surcharges and Taxes			-	- '				-	_	
Fines, penalties and forfeits	4.550	167	3.7%	113	2.5%	279	6.1%	172	4.4%	(34.4%
Licences or permits		2	-	-		2		_		
Transfer and subsidies - Operational	173,957	70,316	40.4%	58,164	33.4%	128,480	73.9%	50,299	69.1%	15.6%
Interest			-	-				-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets			-	-			-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,361,480	383,224	28.1%	302,131	22.2%	685,355	50.3%	180.127	37.2%	67.7%
Employee related costs	326.221	88.030	27.0%	72,724	22.3%	160.754	49.3%	25.584	30.2%	184.3%
Remuneration of councillors	13,913	4,102	29.5%	3.835	27.6%	7,937	57.0%	3.209	48.3%	19.5%
Bulk purchases - electricity	531.559	196.201	36.9%	107.383	20.2%	303.584	57.1%	95.596	56.9%	12.3%
Inventory consumed	80,345	5,368	6.7%	7,137	8.9%	12,504	15.6%	4,335	8.6%	64.6%
Debt impairment	69,319		-	.,				-		
Depreciation and amortisation	82.660	12.130	14.7%	-		12,130	14.7%	_	_	
Interest	73,256	38,138	52.1%	45,658	62.3%	83,797	114.4%	18,838	90.1%	142.49
Contracted services	123,768	18,000	14.5%	46,451	37.5%	64,451	52.1%	18,401	27.5%	152.4%
Transfers and subsidies	-			-	-	-	-	-	-	-
Irrecoverable debts written off	1,100	4	.4%	6	.6%	11	1.0%	45	5.6%	(85.8%
Operational costs	59,339	21,251	35.8%	18,937	31.9%	40,188	67.7%	14,120	41.0%	34.1%
Losses on disposal of Assets	-		-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(228,357)	(92,191)		(85,208)		(177,399)		52,188		
Transfers and subsidies - capital (monetary allocations)	40.637	(02,101)	_	18.895	46.5%	18.895	46.5%	52,100		(100.0%)
Transfers and subsidies - capital (inciretary allocations) Transfers and subsidies - capital (in-kind)	40,037	1	1	10,090	40.5%	10,093	40.576		[(100.0%
Surplus/(Deficit) after capital transfers and contributions	(187,720)	(92,191)		(66,313)		(158,504)		52,188		
Income Tax										
Surplus/(Deficit) after income tax	(187,720)	(92,191)		(66,313)		(158,504)		52,188		
	(101,120)	(32,191)		(00,313)		(130,304)		JZ, 100		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	l		-		-		-		-	_
Surplus/(Deficit) attributable to municipality	(187,720)	(92,191)		(66,313)		(158,504)		52,188		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-		-	-	-	-
Surplus/(Deficit) for the year	(187,720)	(92,191)		(66,313)		(158,504)		52,188		

				2023/24				202	2/23	
	Budget	First C	Quarter	Second	l Quarter	Year t	o Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands			appropriation		appropriation		appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	75,687	17,322	22.9%	12,156	16.1%	29,478	38.9%	18,940	36.2%	(35.8%)
National Government	40,637	4,550	11.2%	8,570	21.1%	13,120	32.3%	16,999	45.9%	
Provincial Government	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-		-	-	-		
Transfers recognised - capital Borrowing	40,637	4,550	11.2%	8,570	21.1%	13,120	32.3%	16,999	45.9%	(49.6%)
Internally generated funds	35,050	12,773	36.4%	3,585	10.2%	16,358	46.7%	1,941	14.6%	84.7%
Capital Expenditure Functional	75,687	17,322	22.9%	12,156	16.1%	29,478	38.9%	18,940	36.2%	(35.8%)
Municipal governance and administration	17,000	3,843	22.6%	709	4.2%	4,552	26.8%	2,381	42.6%	(70.2%)
Executive and Council	-		-	-	-		-	-	4.8%	
Finance and administration	17,000	3,843	22.6%	709	4.2%	4,552	26.8%	2,381	46.3%	(70.2%)
Internal audit	-	-	-	-	-	-	-	-	-	
Community and Public Safety	234			-				1,907		(100.0%)
Community and Social Services	184	-	-	-	-	-	-	1,907	-	(100.0%)
Sport And Recreation	50	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	400	-	-	-				226	7.1%	(100.0%)
Planning and Development	-		-	-	-	-	-	-	-	
Road Transport	400	-	-	-	-	-	-	226	7.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	58,052	13,480	23.2%	11,447	19.7%	24,926	42.9%	14,427	38.2%	(20.7%)
Energy sources	8,900	81	.9%	2,907	32.7%	2,988	33.6%	-	l	(100.0%)
Water Management	28,952	4,468	15.4%	4,507	15.6%	8,976	31.0%	453	2.6%	893.9%
Waste Water Management	2,000	l	-	1,156	57.8%	1,156	57.8%	13,973	102.5%	(91.7%)
Waste Management	18,200	8,930	49.1%	2,876	15.8%	11,806	64.9%	-		(100.0%)
Other			-	-						

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	I 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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/2 to Q2 of 2023/2
R thousands			арргоришион		арргоришион		appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	965,458	280,909	29.1%	248.657	25.8%	529.566	54.9%	222.820	42.7%	11.6
Property rates	197.230	45.113	22.9%	19.098	9.7%	64.211	32.6%	29.202	38.9%	(34.6
Service charges	544.102	127.253	23.4%	112.739	20.7%	239.991	44.1%	92.609	30.0%	21.3
Other revenue	9.527	(19.734)	(207.1%)	19.328	202.9%	(407)	(4.3%)	10.635	19.6%	81.3
Transfers and Subsidies - Operational	173.958	70.325	40.4%	60.256	34.6%	130.581	75.1%	73.128	102.9%	(17.6
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	40.640	57.821	142.3%	37.237	91.6%	95.058	233.9%	17.000	63.3%	119.0
Interest	40,040	131	142.570	31,231	31.0%	131	255.5 /6	246	35.1%	(100.0
Dividends		131			[240	33.176	(100.0
Payments	(1,209,506)	(143,446)	11.9%	(125,989)	10.4%	(269,434)	22.3%	(85,636)	18.5%	47.1
Suppliers and employees	(1,209,506)	(143,446)	11.9%	(125,989)	10.4%	(269,434)	22.3%	(85,636)	19.3%	47.1
Finance charges	(1,200,000)	(140,440)		(120,000)		(200,101)	-	(00,000)		٠
Transfers and grants						_		_		
Net Cash from/(used) Operating Activities	(244,048)	137,463	(56.3%)	122,668	(50.3%)	260,131	(106,6%)	137,184	(552.3%)	(10.6
Cash Flow from Investing Activities			, ,		, ,		, ,		, ,	·
Receipts	1.367				Ι.				Ι.	
Proceeds on disposal of PPE				_		_		_		
Decrease (Increase) in non-current debtors (not used)								-		
Decrease (increase) in non-current receivables	28,208							-		
Decrease (increase) in non-current investments	(26,841)			-		-		-		
Payments	(75,687)	(18,940)	25.0%	(17,191)	22.7%	(36,130)	47.7%	(19,799)	39.8%	(13.2
Capital assets	(75,687)	(18,940)	25.0%	(17,191)	22.7%	(36,130)	47.7%	(19,799)	39.8%	(13.2
Net Cash from/(used) Investing Activities	(74,319)	(18,940)	25.5%	(17,191)	23.1%	(36,130)	48.6%	(19,799)	90.1%	(13.2
Cash Flow from Financing Activities										
Receipts								-		
Short term loans	-	-	-	-		-	-	-	-	
Borrowing long term/refinancing				-		-		-		
Increase (decrease) in consumer deposits	-	-	-	-		-	-	-	-	
Payments	-		-			-		-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	(318,367)	118,523	(37.2%)	105,478	(33.1%)	224,001	(70.4%)	117,385	(328.7%)	(10.1
Cash/cash equivalents at the year begin:	15,481	31,044	200.5%	142,937	923.3%	31,044	200.5%	(44,386)	(16,111.4%)	(422.0
Cash/cash equivalents at the year end:	(302.886)	142,937	(47.2%)	248,415	(82.0%)	248,415	(82.0%)	72,999	(110.2%)	240.

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9	0 Days	Over 9	0 Days	То	tal		ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,003	1.8%	5,819	1.5%	5,227	1.4%	366,465	95.3%	384,514	18.9%		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	41,864	12.9%	21,935	6.7%	14,044	4.3%	247,610	76.1%	325,453	16.0%		-	-	
Receivables from Non-exchange Transactions - Property Rates	10,493	2.5%	8,544	2.1%	7,873	1.9%	386,073	93.5%	412,982	20.3%		-	-	
Receivables from Exchange Transactions - Waste Water Management	3,862	1.9%	3,248	1.6%	2,918	1.4%	192,851	95.1%	202,879	10.0%		-	-	
Receivables from Exchange Transactions - Waste Management	2,749	1.8%	2,406	1.6%	2,193	1.4%	147,757	95.3%	155,105	7.6%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8,994	100.0%	8,994	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	11,384	2.1%	11,104	2.1%	10,866	2.0%	505,339	93.8%	538,692	26.5%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Other	-	-	-	-	-	-	7,616	100.0%	7,616	.4%	-	-	-	-
Total By Income Source	77,355	3.8%	53,056	2.6%	43,119	2.1%	1,862,705	91.5%	2,036,235	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	21,218	10.9%	15,450	7.9%	7,438	3.8%	150,723	77.4%	194,828	9.6%		-	-	-
Commercial	29,359	7.8%	13,861	3.7%	13,521	3.6%	319,704	84.9%	376,445	18.5%		-	-	-
Households	26,778	1.8%	23,745	1.6%	22,160	1.5%	1,392,278	95.0%	1,464,962	71.9%		-	-	
Other	-	-	-	-	-		-	-	-	-	-	-	-	-
Total By Customer Group	77,355	3.8%	53,056	2.6%	43,119	2.1%	1,862,705	91.5%	2,036,235	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13,780	5.7%	28,076	11.6%	17,438	7.2%	182,542	75.5%	241,836	7.9%
Bulk Water		-	-	-	-		12	100.0%	12	-
PAYE deductions			-	-			-	-	-	
VAT (output less input)	-	-	-	-	-		-	-	-	
Pensions / Retirement		-	-	-		-	-	-	-	-
Loan repayments			-	-			-	-	-	
Trade Creditors	22,819	.9%	19,577	.8%	14,601	.6%	2,448,015	97.7%	2,505,013	82.3%
Auditor-General	3,610	54.8%	2,937	44.6%	39	.6%	-	-	6,587	.2%
Other			-	-			291,813	100.0%	291,813	9.6%
Total	40,209	1.3%	50,590	1.7%	32,079	1.1%	2,922,382	96.0%	3,045,260	100.0%

 Contact Details
 Mr Malose Lamola
 017 712 9613

 Municipal Manager
 Mr Milose Lamola
 017 712 9623

 Financial Manager
 Mr Khomotiso Duba
 017 712 9622

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	762,712	61,414	8.1%	209,095	27.4%	270,509	35.5%	180,130	56.0%	16.19
	102,112	01,414	0.176	209,093	21.4%	270,509	33.3%	100,130	30.0%	10.17
Exchange Revenue										
Service charges - Electricity	208,759	27,337	13.1%	45,534	21.8%	72,871	34.9%	37,856	37.9%	20.39
Service charges - Water	28,774	4,167	14.5%	5,960	20.7%	10,127	35.2%	6,490	59.1%	(8.29
Service charges - Waste Water Management	12,802	2,185 2,343	17.1%	3,290 3,749	25.7% 24.8%	5,475	42.8% 40.3%	3,069 3,590	56.1%	7.2 4.4
Service charges - Waste Management Sale of Goods and Rendering of Services	15,096 2.129	2,343	15.5% 14.1%	3,749	24.8%	6,091 768	40.3% 36.1%	3,590	54.7% 41.0%	22.6
Agency services Interest	2,129	-	19.176	407	- 21.9%	-	30.176	11,524	41.0%	(100.09
Interest earned from Receivables	37.884	7.669	20.2%	11.305	29.8%	18.974	50.1%	11,324		(100.05
Interest earned from Current and Non Current Assets	1,044	7,009	71.4%	739	70.8%	1,485	142.2%	236	314.4%	213.2
Dividends	1,044	/***	71.474	733	70.0%	1,400	142.270	230	314.478	210.2
Rent on Land			[]] []	[[] [
Rental from Fixed Assets	1,422	184	12.9%	215	15.1%	399	28.0%	284	72.2%	(24.49
Licence and permits	58		2.5 %	-		-	-	-		
Operational Revenue	1,103	1	.1%	5	.5%	6	.6%	879	673.6%	(99.4%
Non-Exchange Revenue										
Property rates	93,860	13.845	14.8%	19.716	21.0%	33.561	35.8%	20.043	50.9%	(1.6%
Surcharges and Taxes	30,000	10,040	14.5.0	10,710	21.0%	00,001		20,040	00.5%	(1.07
Fines, penalties and forfeits	5,792	139	2.4%	259	4.5%	398	6.9%	188	3.4%	37.99
Licences or permits	86	4	5.2%	48	55.6%	52	60.8%	49	76.9%	(3.05
Transfer and subsidies - Operational	342.483			114.598	33.5%	114.598	33.5%	95.542	68.1%	19.9
Interest	11,417	2.492	21.8%	3.211	28.1%	5.703	50.0%	-		(100.0%
Fuel Levy			-							, , , , ,
Operational Revenue										
Gains on disposal of Assets	-	-	-	-		-	-	-	-	
Other Gains	-		-	-		-		-	-	
Discontinued Operations	-	-	-	-		-	-	-	-	-
Operating Expenditure	774,729	189,486	24.5%	208,007	26.8%	397,493	51.3%	221,571	53.5%	(6.1%
Employee related costs	257,738	63,719	24.7%	71,548	27.8%	135,267	52.5%	102,432	49.9%	(30.29
Remuneration of councillors	17,125	5,259	30.7%	7,657	44.7%	12,916	75.4%	6,272	43.9%	22.1
Bulk purchases - electricity	200,732	38,247	19.1%	26,243	13.1%	64,490	32.1%	11,846	37.9%	121.5
Inventory consumed	21,759	1,009	4.6%	8,405	38.6%	9,415	43.3%	5,845	176.7%	43.8
Debt impairment	96,000	24,000	25.0%	8,000	8.3%	32,000	33.3%	-	-	(100.09
Depreciation and amortisation	63,040	19,348	30.7%	20,038	31.8%	39,386	62.5%	36,002	68.6%	(44.3%
Interest	12,503	8,946	71.6%	7,145	57.1%	16,091	128.7%	6,544	95.4%	9.2
Contracted services	44,591	16,542	37.1%	33,494	75.1%	50,036	112.2%	22,835	103.7%	46.7
Transfers and subsidies	556	1,312	-	2,499		3,811	-	2,347 351	285.3% 66.3%	6.5
Irrecoverable debts written off Operational costs	60,686	11,105	18.3%	22,977	37.9%	34,082	56.2%	27,098	100.2%	(100.09
Operational costs Losses on disposal of Assets	60,686	11,105	18.3%	22,977	37.9%	34,082	36.2%	21,098	100.2%	(15.2%
Other Losses										
Surplus/(Deficit)	(12.018)	(128.073)		1.089		(126,984)		(41,441)		
Transfers and subsidies - capital (monetary allocations)	93,781	(120,010)		38.908	41.5%	38,908	41.5%	61,229	40.4%	(36.5%
Transfers and subsidies - capital (in-kind)	-			-		-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81,763	(128,073)		39,997		(88,076)		19,788		
Income Tax	-		-	-	-	-		-	-	
Surplus/(Deficit) after income tax	81,763	(128,073)		39,997		(88,076)		19,788		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-		-	-	-	
Share of Surplus/Deficit attributable to Minorities			-	-			-	-		
Surplus/(Deficit) attributable to municipality	81,763	(128,073)		39,997		(88,076)		19,788		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1		-		-	-	-		-	-
Surplus/(Deficit) for the year	81,763	(128,073)		39,997		(88,076)		19,788		

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	82.002	27.961	34.1%	20.667	25.2%	48,628	59.3%	25.924	28.5%	(20.3%)
National Government	81,548	27,961	34.3%	20,667	25.3%	48,628	59.6%	25,924	28.4%	(20.3%)
Provincial Government			-	-					-	
District Municipality			-	-						
Transfers and subsidies - capital (monetary alloc)(Departm Ag				-				-		
Transfers recognised - capital	81,548	27,961	34.3%	20,667	25.3%	48,628	59.6%	25,924	28.4%	(20.3%)
Borrowing			-	-			-	-		
Internally generated funds	453		-					-	104.2%	
Capital Expenditure Functional	82,002	27,961	34.1%	20,667	25.2%	48,628	59.3%	25,924	28.5%	(20.3%)
Municipal governance and administration	453								104.2%	
Executive and Council			-	-	-		-	-		
Finance and administration	453		-	-	-		-	-	104.2%	
Internal audit			-	-		-		-	-	
Community and Public Safety								-		
Community and Social Services	-	-	-	-	-		-	-	-	-
Sport And Recreation	-	-	-	-	-		-	-		
Public Safety	-	-	-	-	-		-	-		
Housing	-	-	-	-	-		-	-	-	-
Health			-	-		-		-	-	
Economic and Environmental Services Planning and Development	30,809	5,441	17.7%	2,426	7.9%	7,867	25.5%	2,785	22.8%	(12.9%)
Road Transport	30,809	5,441	17.7%	2,426	7.9%	7,867	25.5%	2,785	22.8%	(12.9%)
Environmental Protection			-	-	-		-	-		
Trading Services	50,740	22,521	44.4%	18,241	35.9%	40,761	80.3%	23,139	29.0%	(21.2%)
Energy sources	4,173	-	-	3,932	94.2%	3,932	94.2%	1,176	16.5%	234.5%
Water Management	-		-	-	-		-	-	36.7%	
Waste Water Management	42,219	22,521	53.3%	11,062	26.2%	33,583	79.5%	17,153	25.3%	(35.5%)
Waste Management	4,348	-	-	3,246	74.7%	3,246	74.7%	4,810	112.4%	(32.5%)
Other										

				2023/24				202	2/23	
	Budget	First C	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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	889,452	70,823	8.0%	95,034	10.7%	165,858	18.6%	107,911	28.5%	(11.99
Property rates	79,571	8,923	11.2%	17,898	22.5%	26,821	33.7%	14,305	47.1%	25.1
Service charges	289,170	14,386	5.0%	29,408	10.2%	43,794	15.1%	22,401	19.2%	31.3
Other revenue	83.404	1.596	1.9%	3.281	3.9%	4.877	5.8%	1.189	7.6%	176.0
Transfers and Subsidies - Operational	342.483	22.600	6.6%	28.989	8.5%	51,589	15.1%	26.016	17.3%	11.49
Transfers and Subsidies - Capital	93.781	23.253	24.8%	15.364	16.4%	38.617	41.2%	44,000	65.1%	(65.1%
Interest	1.044	66	6.3%	95	9.1%	161	15.4%	1	2.1%	13.982.39
Dividends			-	-						
Payments	(795,070)	(79,947)	10.1%	(183,751)	23.1%	(263,698)	33.2%	(87,443)	34.3%	110.19
Suppliers and employees	(782,567)	(79,947)	10.2%	(183,751)	23.5%	(263,698)	33.7%	(87,443)	35.2%	110.1
Finance charges	(12,503)		-	-	-	-	-	-	-	
Transfers and grants			-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	94,382	(9,123)	(9.7%)	(88,717)	(94.0%)	(97,840)	(103.7%)	20,468	7.5%	(533.4%
Cash Flow from Investing Activities										
Receipts	31			-						-
Proceeds on disposal of PPE			-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	16	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	16	-	-	-	-	-	-	-	-	-
Payments	(90,442)	(34,097)	37.7%	(24,572)	27.2%	(58,669)	64.9%	(30,511)	37.0%	(19.5%
Capital assets	(90,442)	(34,097)	37.7%	(24,572)	27.2%	(58,669)	64.9%	(30,511)	37.0%	(19.5%
Net Cash from/(used) Investing Activities	(90,410)	(34,097)	37.7%	(24,572)	27.2%	(58,669)	64.9%	(30,511)	37.0%	(19.5%
Cash Flow from Financing Activities										
Receipts	(129)	(15)	11.9%	(37)	28.6%	(52)	40.5%	(84)	68.9%	(55.8%
Short term loans			-	-	-	-	-	-	-	
Borrowing long term/refinancing			-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(129)	(15)	11.9%	(37)	28.6%	(52)	40.5%	(84)	68.9%	(55.89
Payments				-						-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(129)	(15)	11.9%	(37)	28.6%	(52)	40.5%	(84)	68.9%	(55.89
Net Increase/(Decrease) in cash held	3,842	(43,236)	(1,125.3%)	(113,326)	(2,949.4%)	(156,562)	(4,074.7%)	(10,127)	(153.2%)	1,019.19
Cash/cash equivalents at the year begin:	26,631	- 1	-	(43,236)	(162.4%)	- '		(26,570)	52.1%	62.7
Cash/cash equivalents at the year end:	30.473	(43,236)	(141.9%)	(156,562)	(513.8%)	(156,562)	(513.8%)	(36,696)	(105.3%)	326.6

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	То	tal		ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,958	1.5%	1,921	1.5%	1,692	1.3%	126,756	95.8%	132,327	15.4%		-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,551	4.1%	6,378	3.0%	4,114	2.0%	190,720	90.9%	209,762	24.5%		-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,077	4.2%	3,800	2.6%	3,281	2.3%	132,605	91.0%	145,764	17.0%		-	-	
Receivables from Exchange Transactions - Waste Water Management	1,169	2.2%	840	1.6%	760	1.4%	51,080	94.9%	53,849	6.3%		-	-	-
Receivables from Exchange Transactions - Waste Management	1,374	1.5%	1,231	1.3%	1,189	1.3%	90,154	96.0%	93,948	11.0%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,041	2.3%	5,105	2.4%	5,069	2.4%	199,990	92.9%	215,205	25.1%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Other	106	1.5%	99	1.4%	173	2.5%	6,562	94.6%	6,940	.8%	-	-	-	-
Total By Income Source	24,275	2.8%	19,375	2.3%	16,278	1.9%	797,872	93.0%	857,800	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	3,816	3.4%	2,936	2.6%	2,785	2.5%	102,354	91.5%	111,891	13.0%		-	-	-
Commercial	6,959	7.6%	4,423	4.9%	1,897	2.1%	77,705	85.4%	90,983	10.6%		-	-	-
Households	13,500	2.1%	12,016	1.8%	11,596	1.8%	617,814	94.3%	654,926	76.3%		-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24,275	2.8%	19,375	2.3%	16,278	1.9%	797,872	93.0%	857,800	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14,804	27.2%	-	-	-	-	39,681	72.8%	54,485	7.8%
Bulk Water		-	-	-	-	-	2,977	100.0%	2,977	.4%
PAYE deductions			-	-			-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement		-	-	-			-	-	-	-
Loan repayments			-	-			-	-	-	
Trade Creditors	9,929	1.5%	726	.1%	8,102	1.3%	626,417	97.1%	645,174	91.8%
Auditor-General		-	-	-			-	-	-	-
Other	-		-	-	-	-	-	-	-	
Total	24,733	3.5%	726	.1%	8,102	1.2%	669,074	95.2%	702,636	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure				2023/24				202	22/23	
	Budget	First (Quarter		d Quarter	Year	to Date		Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/24
Operating Revenue and Expenditure										
Operating Revenue	1.070.078	292.680	27.4%	262,599	24.5%	555.279	51.9%	334.221	55.9%	(21.4%)
Exchange Revenue	1,010,010	202,000	2	202,000	24.070	000,2.0	0,	001,221	00.070	(2.1.470)
Service charges - Electricity	300,969	67,157	22.3%	63.905	21.2%	131.062	43.5%	55.501	48.7%	15.1%
Service charges - Electricity Service charges - Water	79,532	23.092	29.0%	18.064	22.7%	41.156	51.7%	17.617	56.2%	2.5%
Service charges - Waste Water Management	61,650	15,376	24.9%	15,224	24.7%	30,600	49.6%	14,350	55.5%	6.1%
Service charges - Waste Management	52.800	13,176	25.0%	13.065	24.7%	26.240	49.7%	12.286	55.7%	6.3%
Sale of Goods and Rendering of Services	6,931	3,105	44.8%	1,393	20.1%	4,498	64.9%	1,118	56.8%	24.6%
Agency services	8,940			-				-	_	
Interest				-				-		
Interest earned from Receivables	28,111	8,303	29.5%	8,833	31.4%	17,135	61.0%	6,868	53.5%	28.6%
Interest earned from Current and Non Current Assets	1,500	1,772	118.1%	1,457	97.1%	3,229	215.2%	994	168.1%	46.5%
Dividends	-			-		-	-	-	-	-
Rent on Land	2	0	23.7%	0	23.7%	1	47.5%	0	50.0%	-
Rental from Fixed Assets	2,741	788	28.7%	560	20.4%	1,348	49.2%	714	52.7%	(21.6%
Licence and permits	3,829	12	.3%	32	.8%	45	1.2%	2	.2%	1,343.1%
Operational Revenue	5,963	239	4.0%	319	5.4%	558	9.4%	338	22.7%	(5.5%
Non-Exchange Revenue										
Property rates	242,332	51,309	21.2%	51,057	21.1%	102,366	42.2%	50,679	48.5%	.7%
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5,448	39	.7%	46	.9%	85	1.6%	43	1.7%	6.9%
Licences or permits			-	-	-		-	-	-	-
Transfer and subsidies - Operational	260,523	105,519	40.5%	85,644	32.9%	191,164	73.4%	171,489	74.1%	(50.1%
Interest	8,807	2,794	31.7%	2,903	33.0%	5,697	64.7%	2,096	69.2%	38.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	95	-	95	-	127	-	(25.0%
Other Gains	-		-	2	-	2	-	-	-	(100.0%
Discontinued Operations		-	-	-	-	-	-	-	-	-
Operating Expenditure	1,161,047	161,235	13.9%	240,652	20.7%	401,888	34.6%	163,591	29.2%	47.1%
Employee related costs	301,679	71,982	23.9%	71,011	23.5%	142,993	47.4%	66,820	47.9%	6.3%
Remuneration of councillors	19,494	2,770	14.2%	2,909	14.9%	5,680	29.1%	3,145	35.6%	(7.5%
Bulk purchases - electricity	336,039	55,420	16.5%	106,199	31.6%	161,619	48.1%	52,401	40.5%	102.7%
Inventory consumed	87,812	9,150	10.4%	12,758	14.5%	21,908	24.9%	6,680	11.2%	91.0%
Debt impairment	113,517	-	-	1	-	1	-	-	-	(100.0%
Depreciation and amortisation	138,589	-	-	-	-	-	-	-	-	-
Interest	8,484	-	-	-	-	-	-	-	-	-
Contracted services	84,368	8,317	9.9%	29,291	34.7%	37,608	44.6%	14,443	32.2%	102.8%
Transfers and subsidies	1 :	-	-	-	-		-	-	-	-
Irrecoverable debts written off	527									
Operational costs	70,538	13,596	19.3%	18,483	26.2%	32,079	45.5%	20,101	46.8%	(8.0%
Losses on disposal of Assets			-	٠.	-	٠.		-		
Other Losses	-		-	0	-	0	-		-	(100.0%
Surplus/(Deficit)	(90,970)	131,445		21,947		153,392		170,631		
Transfers and subsidies - capital (monetary allocations)	146,349		-	8,000	5.5%	8,000	5.5%			(100.0%)
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers and contributions	55,379	131,445		29,947		161,392		170,631		
Income Tax	1 .	-	-	-		-	-	-	-	-
Surplus/(Deficit) after income tax	55,379	131,445		29,947		161,392		170,631		
Share of Surplus/Deficit attributable to Joint Venture	00,010	.01,110		20,011		701,002		770,001		
Share of Surplus/Deficit attributable to Minorities	1						1 :		-	
	55.379	131,445	_	29,947	_	161,392	_	170.631	_	_
Surplus/(Deficit) attributable to municipality	55,379	131,445		29,947		161,392		170,631		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions				-	-					
Surplus/(Deficit) for the year	55,379	131,445	_	29,947		161,392		170,631		

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	o Date	Second	l 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	Actual Expenditure	% of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	166,448	42,796	25.7%	28.731	17.3%	71.527	43.0%	92,595	40.2%	(69.0%)
National Government	146,348	34,952	23.9%	26,135	17.9%	61,087	41.7%	88,966	39.7%	(70.6%)
Provincial Government	-	-	-	-	-		-	-	-	
District Municipality	-	-	-	-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-		-	-	-		-
Transfers recognised - capital	146,348	34,952	23.9%	26,135	17.9%	61,087	41.7%	88,966	39.7%	(70.6%)
Borrowing	-	-	-	-	-		-	-	-	-
Internally generated funds	20,100	7,844	39.0%	2,595	12.9%	10,439	51.9%	3,629	68.0%	(28.5%)
Capital Expenditure Functional	166,448	42,796	25.7%	28,731	17.3%	71,527	43.0%	92,595	40.2%	(69.0%)
Municipal governance and administration	7,100	7,653	107.8%	1,202	16.9%	8,854	124.7%	972	67.6%	23.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7,100	7,653	107.8%	1,202	16.9%	8,854	124.7%	972	67.6%	23.6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13,000	191	1.5%	522	4.0%	713	5.5%	-		(100.0%)
Community and Social Services	13,000	191	1.5%	522	4.0%	713	5.5%	-	-	(100.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-		-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27,663	8,387	30.3%	6,821	24.7%	15,208	55.0%	4,598	46.4%	48.3%
Planning and Development	27,663	8,387	30.3%	6,821	24.7%	15,208	55.0%	1,360	-	401.5%
Road Transport Environmental Protection	-	-	-	-	-		-	3,238	39.6%	(100.0%
Trading Services	118,686 6.800	26,565 63	22.4% .9%	20,186 5.793	17.0% 85.2%	46,751 5.856	39.4% 86.1%	87,025 3.315	41.2% 86.7%	(76.8% 74.7%
Energy sources Water Management	68 500	12 076	17.6%	4.205	61%	16 281	23.8%	72.810	48.7%	(94.2%
Water Management Waste Water Management	43,386	12,076	17.6%	4,205 10.187	23.5%	16,281 24,614	23.8%	72,810 8.243	48.7%	(94.2%
Waste Management Waste Management	43,386	14,427	33.3%	10,187	23.5%	24,014	30.7%	2.657	99.6%	(100.0%
Waste Management Other	-		-		1		1	2,657	99.6%	,
Vuiei										

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	I 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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/2 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,078,594	386,954	35.9%	317,040	29.4%	703,995	65.3%	357,386	56.1%	(11.3
Property rates	181.749	32.900	18.1%	42.833	23.6%	75.733	41.7%	43.840	62.1%	(2.3
Service charges	394,529	78,035	19.8%	94,032	23.8%	172,067	43.6%	74,968	42.4%	25.
Other revenue	75.140	120.649	160.6%	127.894	170.2%	248.543	330.8%	129.878	183.0%	(1.5
Transfers and Subsidies - Operational	260.523	124,365	47.7%	2.000	.8%	126,365	48.5%	40.000	56.0%	(95.0
Transfers and Subsidies - Capital	146.349	29.800	20.4%	50.282	34.4%	80.082	54.7%	68,700	30.4%	(26.8
Interest	20.305	1.205	5.9%	-		1.205	5.9%	-		
Dividends			-				-	-		
Payments	(908,931)	(129,668)	14.3%	(130,172)	14.3%	(259.840)	28.6%	(85,435)	7.4%	52.
Suppliers and employees	(900,447)	(129,668)	14.4%	(130,172)	14.5%	(259,840)	28.9%	(85,435)	7.4%	52.
Finance charges	(8,484)		-	-	-	-	-	-	-	
Transfers and grants	-		-		-		-	-	-	
Net Cash from/(used) Operating Activities	169,663	257,286	151.6%	186,869	110.1%	444,155	261.8%	271,951	192.4%	(31.3
Cash Flow from Investing Activities										
Receipts				95		95		127		(25.0
Proceeds on disposal of PPE			-	95	-	95		127	-	(25.0
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
Payments	(166,448)	(42,674)	25.6%	(28,365)	17.0%	(71,039)	42.7%	(92,595)	40.2%	(69.4
Capital assets	(166,448)	(42,674)	25.6%	(28,365)	17.0%	(71,039)	42.7%	(92,595)	40.2%	(69.4
Net Cash from/(used) Investing Activities	(166,448)	(42,674)	25.6%	(28,270)	17.0%	(70,944)	42.6%	(92,469)	40.1%	(69.4
Cash Flow from Financing Activities										
Receipts		338				338				
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	338	-	-	-	338	-	-	-	
Payments	-			-		-		-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities		338		-		338	-	-		
Net Increase/(Decrease) in cash held	3,215	214,951	6,686.3%	158,599	4,933.4%	373,549	11,619.7%	179,482	23,100.5%	(11.6
Cash/cash equivalents at the year begin:	1,200	79,540	6,628.3%	293,656	24,471.3%	79,540	6,628.3%	278,171	(1,181.2%)	5.
Cash/cash equivalents at the year end:	4,415	293,656	6.651.6%	452,254	10,244,1%	452,254	10.244.1%	457.653	15.257.5%	(1.2

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60	D Davs	61 - 9) Davs	Over 9	0 Davs	To	tal		ots Written Off to		-Bad Debts ito
		Dayo	0. 0.	buyo	0. 0	Jujo	010.1	o buyo		tui	Deb	otors	Counci	il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,245	3.2%	4,020	1.8%	3,423	1.5%	213,983	93.6%	228,671	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,411	9.4%	6,372	3.9%	4,919	3.0%	137,333	83.7%	164,034	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15,377	7.6%	7,633	3.8%	6,283	3.1%	172,275	85.5%	201,568	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,318	3.5%	3,698	2.4%	3,518	2.3%	139,900	91.8%	152,434	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,643	3.2%	3,391	2.3%	3,132	2.1%	136,016	92.4%	147,182	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,065	1.4%	3,913	1.4%	3,944	1.4%	269,380	95.8%	281,302	22.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	- 1	-	-	-	-	-
Other	1,102	1.7%	1,423	2.2%	851	1.3%	61,587	94.8%	64,962	5.2%	-	-	-	-
Total By Income Source	53,161	4.3%	30,450	2.5%	26,070	2.1%	1,130,473	91.2%	1,240,154	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,400	9.0%	3,230	6.6%	2,443	5.0%	38,795	79.4%	48,868	3.9%	-	-	-	-
Commercial	20,198	10.8%	7,083	3.8%	5,270	2.8%	153,715	82.5%	186,266	15.0%	-	-	-	-
Households	28,547	2.8%	20,131	2.0%	18,354	1.8%	937,888	93.3%	1,004,920	81.0%	-	-	-	-
Other	16	15.9%	5	5.4%	4	4.0%	74	74.8%	99	-	-	-	-	-
Total By Customer Group	53,161	4.3%	30,450	2.5%	26,070	2.1%	1,130,473	91.2%	1,240,154	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-		-	-	-	-	-
Bulk Water		-	-	-		-	-	-	-	
PAYE deductions			-	-			-	-	-	
VAT (output less input)	-	-	-	-			-	-	-	-
Pensions / Retirement			-	-	-	-	-	-	-	-
Loan repayments			-	-			-	-	-	
Trade Creditors	1,367,004	86.2%	559	-	39,912	2.5%	178,064	11.2%	1,585,539	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	675	63.8%	184	17.4%	127	12.0%	71	6.7%	1,057	.1%
Total	1,367,679	86.2%	743	-	40,038	2.5%	178,135	11.2%	1,586,596	100.0%

 Contact Details
 Municipal Manager
 Mr Maghawe Kunene
 017 801 3504

 Financial Manager
 Mr Phumuzi Jeremia Nhlabathi
 017 801 0532

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure				2023/24				20:	22/23	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	926.129	260.639	28.1%	279.023	30.1%	539.663	58.3%	162,599	52.0%	71.6%
	520,125	200,039	20.170	215,025	30.176	339,003	30.370	102,333	J2.0 /6	/1.0/
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	
Service charges - Water		-	-	-			-	-		
Service charges - Waste Water Management Service charges - Waste Management			-	-	-	-	1	-		
Sale of Goods and Rendering of Services									:	
Agency services	22,500	6,244	27.8%	9,098	40.4%	15,342	68.2%		[(100.0%
Interest	22,000	0,244	27.070	3,030	40.476	10,042	00.270			(100.07
Interest earned from Receivables	l .		_							Ι.
Interest earned from Current and Non Current Assets	23,465	2,789	11.9%	3,228	13.8%	6,017	25.6%	1,417	16.5%	127.79
Dividends				-		".	-			
Rent on Land	59	13	22.2%	14	23.2%	27	45.4%	13	43.5%	5.99
Rental from Fixed Assets			- "	-	-		-		-	
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	181	67	37.4%	5,013	2,775.5%	5,080	2,812.9%	358	401.5%	1,299.69
Non-Exchange Revenue										
Property rates			-							
Surcharges and Taxes			-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,302	1	.1%	603	46.3%	603	46.3%	350	53.2%	72.19
Licences or permits	791	336	42.5%	325	41.1%	662	83.6%	296	73.9%	10.19
Transfer and subsidies - Operational	507,766	96,995	19.1%	137,382	27.1%	234,377	46.2%	41,520	23.4%	230.99
Interest			-	-			-	-	-	
Fuel Levy	370,065	154,194	41.7%	123,355	33.3%	277,549	75.0%	118,645	72.0%	4.09
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	6	-	6	-	-	-	(100.0%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	
Operating Expenditure	1,044,931	230,113	22.0%	301,056	28.8%	531,169	50.8%	185,238	47.9%	62.5%
Employee related costs	214,886	48,944	22.8%	50,677	23.6%	99,621	46.4%	44,740	46.1%	13.39
Remuneration of councillors	18,237	3,912	21.4%	4,990	27.4%	8,902	48.8%	4,876	62.3%	2.39
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5,811	586	10.1%	917	15.8%	1,503	25.9%	740	29.1%	24.09
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18,013	5,210	28.9%	5,199	28.9%	10,410	57.8%	4,463	48.7%	16.59
Interest	182							31	28.3%	(100.0%
Contracted services	80,898	13,258	16.4%	20,833	25.8%	34,090	42.1%	16,199	41.9%	28.69
Transfers and subsidies	643,253	147,695	23.0%	199,813	31.1%	347,508	54.0%	100,336	50.2%	99.19
Irrecoverable debts written off	63.650	10.509	16.5%	18.627	29.3%	29.135	45.8%	13.855	46.2%	34.49
Operational costs Losses on disposal of Assets	63,650	10,509	10.5%	18,627	29.3%	29,135	40.6%	13,800	40.2%	34.47
Other Losses				-			:		:	
****			-			•			-	
Surplus/(Deficit)	(118,802)	30,527		(22,033)		8,494		(22,639)		
Transfers and subsidies - capital (monetary allocations)	2,341	340	14.5%	-	-	340	14.5%	512	22.0%	(100.0%
Transfers and subsidies - capital (in-kind)			-		-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(116,461)	30,867		(22,033)		8,834		(22,127)		
Income Tax	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after income tax	(116,461)	30,867		(22,033)		8,834		(22,127)		
Share of Surplus/Deficit attributable to Joint Venture	1	-	-				-		-	
Share of Surplus/Deficit attributable to Minorities	1 .		-	_	_		_			
Surplus/(Deficit) attributable to municipality	(116,461)	30.867		(22,033)		8.834		(22,127)		
Share of Surplus/Deficit attributable to Associate	(1.0,401)			(22,300)				(==,121)		
Intercompany/Parent subsidiary transactions	1				1 .	1 .		1	[
Surplus/(Deficit) for the year	(116,461)	30,867		(22,033)		8,834		(22,127)		

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	55,195	2,220	4.0%	13,789	25.0%	16,009	29.0%	3,532	11.5%	290.4%
National Government			-	-	-	-	-		-	
Provincial Government		-				-		-		-
District Municipality		-				-		-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-			-	-	-
Transfers recognised - capital										
Borrowing		-	-	-	-		-	-		-
Internally generated funds	55,195	2,220	4.0%	13,789	25.0%	16,009	29.0%	3,532	11.5%	290.4%
Capital Expenditure Functional	60,195	2,220	3.7%	13,789	22.9%	16,009	26.6%	3,532	11.5%	290.4%
Municipal governance and administration	27,445	625	2.3%	12,112	44.1%	12,737	46.4%	950	5.4%	1,175.0%
Executive and Council	1,900		-	-	-	-		15	7.7%	(100.0%)
Finance and administration	25,445	625	2.5%	12,044	47.3%	12,669	49.8%	935	5.4%	1,188.5%
Internal audit	100	-	-	68	68.3%	68	68.3%	-	-	(100.0%)
Community and Public Safety	32,450	1,595	4.9%	1,676	5.2%	3,272	10.1%	2,582	16.9%	(35.1%)
Community and Social Services	10,000	-	-	466	4.7%	466	4.7%	1,091	9.1%	(57.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	21,750	1,595	7.3%	1,211	5.6%	2,806	12.9%	1,177	24.8%	2.8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	700	-	-	-	-	-	-	313	104.5%	(100.0%)
Economic and Environmental Services	300		-	-		-		-	-	-
Planning and Development	300	-		-		-		-		
Road Transport Environmental Protection	· ·	-	-	-	-	-	-	-	-	-
			· ·	-	-			-	-	-
Trading Services								-		
Energy sources Water Management	1		· ·		1				1	· .
Water Management Waste Water Management			· ·	-			1	-	-	· ·
Waste Management Waste Management	1		· ·						1	
Other	1	1	· ·	-	1			· ·	1	· .
Outer				•						

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	I Quarter	Year	to Date	Second	l Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	(835,301)	168,199	(20.1%)	139,387	(16.7%)	307,587	(36.8%)	128,938	71.4%	8.19
Property rates			-	-	-		-	-	-	
Service charges		-	-	-	-		-	-	-	-
Other revenue		530		243		773		121	31.1%	100.29
Transfers and Subsidies - Operational	(327.960)	167.669	(51.1%)	139.145	(42.4%)	306.814	(93.6%)	128.817	71.5%	8.0%
Transfers and Subsidies - Capital	(507,341)			-				-		
Interest				-				-		
Dividends	-		-	-				-	-	
Payments	(325,095)	(19,217)	5.9%	(29,585)	9.1%	(48,801)	15.0%	(23,760)	13.5%	24.59
Suppliers and employees	(325,095)	(19,217)	5.9%	(29,585)	9.1%	(48,801)	15.0%	(23,760)	13.5%	24.59
Finance charges	-	-	-	-	-		-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1,160,396)	148,983	(12.8%)	109,803	(9.5%)	258,785	(22.3%)	105,178	449.2%	4.4%
Cash Flow from Investing Activities										
Receipts	7,780			-						
Proceeds on disposal of PPE	1			-				-		
Decrease (Increase) in non-current debtors (not used)	-		-	-				-	-	
Decrease (increase) in non-current receivables	-		-	-				-	-	
Decrease (increase) in non-current investments	7,780		-	-				-	-	
Payments		(2,398)		(16,297)		(18,694)		(3,735)		336.39
Capital assets		(2,398)	-	(16,297)	-	(18,694)	-	(3,735)	-	336.39
Net Cash from/(used) Investing Activities	7,780	(2,398)	(30.8%)	(16,297)	(209.5%)	(18,694)	(240.3%)	(3,735)	(77.2%)	336.39
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	(1,152,616)	146,585	(12.7%)	93,506	(8.1%)	240,091	(20.8%)	101,443	394.1%	(7.8%
Cash/cash equivalents at the year begin:	444,862	232,265	52.2%	378,436	85.1%	232,265	52.2%	359,511	46.1%	5.39
Cash/cash equivalents at the year end:	(707,754)	378.436	(53,5%)	471,942	(66,7%)	471,942	(66.7%)	460,755	82.5%	2.49
	(101,104)	1 0,0,400	(00.070)	47.1,042	(00.174)			400,100	02.070	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	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	-	-	-	-	-		-	-	-	-	-	- 1	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-		-	-	-	-	-	- 1	-	-
Receivables from Exchange Transactions - Waste Water Management	-		-	-			-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-		-	-	-	-	-	- 1	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-			-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-		-	-	-	-	-	- 1	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-			-	-	-	-	-	-	-	
Other	-	-	-	-	-		1,399	100.0%	1,399	100.0%	-	-	-	-
Total By Income Source	-		-	-	-	-	1,399	100.0%	1,399	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	-		-	-	-		-	-	-	-	-	-	-	-
Commercial	-		-	-		-	1,399	100.0%	1,399	100.0%	-	-	-	
Households	-		-	-	-		-	-		-	-	-	-	-
Other	-		-	-			-	-	-	-	-	-	-	-
Total By Customer Group	-		-	-	-		1,399	100.0%	1,399	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-			-	-	-	
Bulk Water		-	-	-			-	-	-	-
PAYE deductions		-	-	-			-	-	-	
VAT (output less input)		-	-	-			-	-	-	-
Pensions / Retirement			-	-			-	-		
Loan repayments		-	-	-			-	-	-	
Trade Creditors			-	-			-	-		
Auditor-General			-	-	-		-	-	-	
Other			-	-			-	-		
Total			-	-			-	-		

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
	1,238,053	432,256	34.9%	366,642	29.6%	798,898	64.5%	329,377	60.0%	11.39
Operating Revenue	1,230,033	432,230	34.9%	300,042	29.0%	190,090	04.3%	329,311	00.076	11.37
Exchange Revenue										
Service charges - Electricity	152,012	32,493	21.4%	27,373	18.0%	59,865	39.4%	32,078	44.0%	(14.7%
Service charges - Water	38,974	7,752	19.9%	8,081	20.7%	15,834	40.6%	8,180	52.7%	(1.29
Service charges - Waste Water Management	6,437	1,617	25.1%	1,645	25.5%	3,262	50.7%	1,501	50.9%	9.6
Service charges - Waste Management Sale of Goods and Rendering of Services	12,061 2,604	3,041 1.008	25.2% 38.7%	2,989 804	24.8% 30.9%	6,029 1,811	50.0% 69.6%	2,810 615	35.5% 31.4%	6.4
Agency services	2,004	1,000	30.7%	-	30.9%	1,011	- 09.0%	-	- 31.4%	30.7
Interest Interest earned from Receivables	3.250	1.067	32.8%	1.093	33.6%	2.160	66.5%	777	65.8%	40.8
Interest earned from Receivables Interest earned from Current and Non Current Assets	25,593	3,949	32.8% 15.4%	5,496	21.5%	9,445	36.9%	3,578	16.8%	53.6
Dividends	23,383	3,949	13.476	3,430	21.5%	3,443	30.976	3,376	10.0%	33.0
Rent on Land	1 :		[]		1 :			[:
Rental from Fixed Assets	3,121	3.470	111.2%	597	19.1%	4.067	130.3%	2,414	50.0%	(75.3
Licence and permits	27	12	46.0%	1,155	4,276.1%	1,167	4,322.1%	7	26.6%	15,313.1
Operational Revenue	1,006	145	14.4%	251	25.0%	396	39.4%	163	24.0%	54.4
Non-Exchange Revenue	, , , , ,									
Property rates	139,325	32.120	23.1%	32.049	23.0%	64.169	46.1%	32.241	50.3%	(.69
Surcharges and Taxes				,						(
Fines, penalties and forfeits	3,482	95	2.7%	89	2.6%	184	5.3%	110	1.8%	(18.9
Licences or permits			-							
Transfer and subsidies - Operational	841,895	342,479	40.7%	281,795	33.5%	624,274	74.2%	242,918	68.8%	16.0
Interest	8,267	3,008	36.4%	3,226	39.0%	6,234	75.4%	1,984	51.2%	62.6
Fuel Levy	-		-	-		-		-	-	
Operational Revenue	-		-	-		-		-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,291,010	364,585	28.2%	408,022	31.6%	772,607	59.8%	297,455	47.1%	37.2
Employee related costs	654,472	168,812	25.8%	196,351	30.0%	365,163	55.8%	179,724	55.8%	9.3
Remuneration of councillors	27,968	8,298	29.7%	6,762	24.2%	15,061	53.9%	6,479	50.1%	4.4
Bulk purchases - electricity	101,539	13,865	13.7%	25,444	25.1%	39,309	38.7%	23,190	47.2%	9.7
Inventory consumed	55,783	11,327	20.3%	15,026	26.9%	26,353	47.2%	9,844	24.9%	52.6
Debt impairment	1	i	-					-	-	
Depreciation and amortisation	76,822	30		37,700	49.1%	37,729	49.1%	-		(100.0
Interest	113	4,920	4,358.9%	144	127.7%	5,065	4,486.6%	13	17.5%	987.6
Contracted services	135,001	81,381	60.3% 14.3%	50,212	37.2%	131,593	97.5% 45.6%	31,714	52.7% 10.3%	58.3
Transfers and subsidies Irrecoverable debts written off	37,240 4,281	5,334 85	14.3%	11,645	31.3%	16,978 87	45.6%	1,888	10.3%	516.6 (51.8)
Operational costs	197,790	70,533	35.7%	64,735	32.7%	135,268	68.4%	44,596	47.4%	45.2
Losses on disposal of Assets	197,790	10,533	33./%	04,735	32.1%	130,268	00.4%	44,390	47.4%	45.2
Other Losses			-	-	-	-		-	-	
Surplus/(Deficit)	(52,957)	67.671		(41.380)		26,291		31,922		
Transfers and subsidies - capital (monetary allocations)	273,221	63,144	23.1%	87,420	32.0%	150,564	55.1%	209,775	50.3%	(58.39
Transfers and subsidies - capital (in-kind)	213,221		23.176		32.0%	130,304	-	200,110	- 30.376	(30.37
Surplus/(Deficit) after capital transfers and contributions	220,264	130,815		46,041		176,855		241,697		
Income Tax	-		-		-			-		
Surplus/(Deficit) after income tax	220,264	130,815		46,041		176,855		241,697		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-		-	-		
Surplus/(Deficit) attributable to municipality	220,264	130,815		46,041		176,855		241,697		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	·		-		-		-		-	
Surplus/(Deficit) for the year	220,264	130,815		46,041		176,855		241,697		

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	l Quarter	Year	o Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	390.121	59.086	15.1%	82.030	21.0%	141.116	36.2%	85.524	30.3%	(4.1%)
National Government	246,721	53.130	21.5%	72.533	29.4%	125.663	50.9%	83.847	34.8%	(13.5%)
Provincial Government			-	-				-		
District Municipality				-						
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-				-		
Transfers recognised - capital	246,721	53,130	21.5%	72,533	29.4%	125,663	50.9%	83,847	34.8%	(13.5%)
Borrowing		-	-	-		-		-		-
Internally generated funds	143,400	5,956	4.2%	9,496	6.6%	15,452	10.8%	1,677	6.8%	466.2%
Capital Expenditure Functional	390,121	59,086	15.1%	82,030	21.0%	141,116	36.2%	85,524	30.3%	(4.1%)
Municipal governance and administration	22,912	2,601	11.4%	3,656	16.0%	6,258	27.3%	193	48.3%	1,790.3%
Executive and Council	1,197	617	51.5%	192	16.0%	808	67.5%	91	116.7%	111.1%
Finance and administration	21,265	1,985	9.3%	3,465	16.3%	5,449	25.6%	103	42.8%	3,274.7%
Internal audit	450		-	-		-	-	-	-	
Community and Public Safety	10,499	2,221	21.2%	3,741	35.6%	5,963	56.8%	1,398	14.5%	167.7%
Community and Social Services	9,300	2,221	23.9%	3,524	37.9%	5,745	61.8%	1,398	15.1%	152.1%
Sport And Recreation	260	-	-	-	-	-	-	-		-
Public Safety	780	-	-	218	27.9%	218	27.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-		-
Health	159	-	-	-	-	-	-	-		-
Economic and Environmental Services	85,404	4,057	4.7%	8,161	9.6%	12,217	14.3%	21,102	43.6%	(61.3%)
Planning and Development	4,060	450	11.1%	631	15.5%	1,081	26.6%	-	-	(100.0%)
Road Transport	79,596	3,225	4.1%	7,337	9.2%	10,562	13.3%	21,102	44.8%	(65.2%)
Environmental Protection	1,748	381	21.8%	193	11.0%	574	32.8%	-		(100.0%)
Trading Services	271,306	50,207	18.5%	66,471	24.5%	116,678	43.0%	62,830	26.9%	5.8%
Energy sources	21,600	2,207	10.2%	3,073	14.2%	5,280	24.4%	818	4.8%	275.7%
Water Management	226,733	46,093	20.3%	60,818	26.8%	106,911	47.2%	62,013	29.7%	(1.9%)
Waste Water Management	12,300	1,663	13.5%	2,581	21.0%	4,244	34.5%	-	7.5%	(100.0%)
Waste Management	10,673	243	2.3%	-	· ·	243	2.3%	-		-
Other			-	-						-

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1,508,597	585,890	38.8%	491,224	32.6%	1,077,114	71.4%	1,190,793	136.7%	(58.7%
Property rates	128,959	19,899	15.4%	20,506	15.9%	40,404	31.3%	27,588	30.8%	(25.7%
Service charges	198,729	33,155	16.7%	39,168	19.7%	72,323	36.4%	36,783	28.7%	6.59
Other revenue	53,827	30,121	56.0%	82,350	153.0%	112,471	209.0%	752,967	(1,122.2%)	(89.1%
Transfers and Subsidies - Operational	844,895	335,814	39.7%	266,219	31.5%	602,033	71.3%	244,877	32.3%	8.79
Transfers and Subsidies - Capital	270,221	162,952	60.3%	77,486	28.7%	240,438	89.0%	125,000	72.9%	(38.0%
Interest	11,966	3,949	33.0%	5,496	45.9%	9,445	78.9%	3,578	113.6%	53.69
Dividends	- i		-				-	-	-	
Payments	(1,210,020)	(149,906)	12.4%	(67,786)	5.6%	(217,692)	18.0%	(33,246)	24.2%	103.99
Suppliers and employees	(1,209,907)	(149,906)	12.4%	(67,786)	5.6%	(217,692)	18.0%	(33,246)	24.3%	103.99
Finance charges	(113)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	298,577	435,984	146.0%	423,438	141.8%	859,422	287.8%	1,157,547	181.6%	(63.4%
Cash Flow from Investing Activities										
Receipts	(26,459)	2,205	(8.3%)	-		2,205	(8.3%)	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(26,459)	2,205	(8.3%)	-	-	2,205	(8.3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
Payments	(390,121)	(59,086)	15.1%	(82,030)	21.0%	(141,116)	36.2%	(85,524)	30.3%	(4.1%
Capital assets	(390,121)	(59,086)	15.1%	(82,030)	21.0%	(141,116)	36.2%	(85,524)	30.3%	(4.1%
Net Cash from/(used) Investing Activities	(416,581)	(56,881)	13.7%	(82,030)	19.7%	(138,911)	33.3%	(85,524)	30.3%	(4.1%
Cash Flow from Financing Activities										
Receipts	6,199	77	1.2%	98	1.6%	175	2.8%	(5)	(1.9%)	(1,995.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4,536	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,664	77	4.6%	98	5.9%	175	10.5%	(5)	(1.9%)	(1,995.7%
Payments	(659)			-		-		-		
Repayment of borrowing	(659)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5,540	77	1.4%	98	1.8%	175	3.2%	(5)	1.2%	(1,995.7%
Net Increase/(Decrease) in cash held	(112,464)	379,180	(337.2%)	341,507	(303.7%)	720,686	(640.8%)	1,072,018	350.6%	(68.1%
Cash/cash equivalents at the year begin:	235,761		-	496,193	210.5%			886,315	51.2%	(44.0%
	123,297	496,193	402.4%	837.699	679.4%	837,699	679.4%	1,958,333	252.4%	(57.2%

Part 4: Debtor Age Analysis

•	0 - 30	Davs	31 - 60) Davs	61 - 9) Davs	Over 9	0 Davs	То	tal		ts Written Off to		Bad Debts ito
		,-		,-		,-		,-			Deb	tors	Counci	I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,709	21.2%	519	4.1%	376	2.9%	9,155	71.8%	12,759	6.9%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	10,198	43.1%	515	2.2%	569	2.4%	12,391	52.3%	23,672	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,699	10.7%	3,595	3.3%	3,364	3.1%	90,531	82.9%	109,190	59.0%		-		
Receivables from Exchange Transactions - Waste Water Management	551	20.0%	133	4.8%	63	2.3%	2,005	72.8%	2,752	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	832	23.0%	149	4.1%	114	3.2%	2,525	69.7%	3,620	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,001	7.7%	948	3.7%	919	3.5%	22,050	85.1%	25,918	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	523	7.3%	145	2.0%	234	3.2%	6,299	87.5%	7,200	3.9%	-	-	-	-
Total By Income Source	28,512	15.4%	6,004	3.2%	5,639	3.0%	144,956	78.3%	185,111	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,253	8.9%	1,888	3.9%	1,859	3.9%	39,956	83.3%	47,956	25.9%	-	-	-	
Commercial	13,743	15.9%	2,256	2.6%	2,318	2.7%	68,271	78.8%	86,588	46.8%	-	-	-	-
Households	10,079	22.3%	1,587	3.5%	1,213	2.7%	32,298	71.5%	45,177	24.4%	-	-		-
Other	437	8.1%	272	5.1%	249	4.6%	4,430	82.2%	5,389	2.9%	-	-	-	-
Total By Customer Group	28,512	15.4%	6,004	3.2%	5,639	3.0%	144,956	78.3%	185,111	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%								
Creditor Age Analysis										
Bulk Electricity			-	-			-	-	-	
Bulk Water		-	-	-			-	-	-	
PAYE deductions	9,152	100.0%	-	-			-	-	9,152	42.3%
VAT (output less input)		-	-	-			-	-	-	
Pensions / Retirement	6,555	100.0%	-	-			-	-	6,555	30.3%
Loan repayments	-		-	-			-	-	-	
Trade Creditors	4,800	80.8%	275	4.6%	14	.2%	854	14.4%	5,944	27.4%
Auditor-General			6	100.0%			-	-	6	
Other	-		-	-			-	-	-	
Total	20,508	94.7%	281	1.3%	14	.1%	854	3.9%	21,657	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24				202	22/23	
	Budget	First (Quarter	Second	I Quarter	Year	to Date	Second	l Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	525,612	134,046	25.5%	111,351	21.2%	245,397	46.7%	98,352	55.1%	13.2%
	323,012	134,040	23.3%	111,331	21.270	245,397	40.1%	90,332	33.176	13.27
Exchange Revenue										
Service charges - Electricity	81,359	14,936	18.4%	13,340	16.4%	28,275	34.8%	15,325	36.7%	(13.0%
Service charges - Water	62,851	8,721	13.9%	7,173	11.4%	15,894	25.3%	8,154	53.7%	(12.0%
Service charges - Waste Water Management	19,321	5,261 3.056	27.2% 27.0%	3,518 2.053	18.2% 18.1%	8,779 5.109	45.4% 45.1%	4,059	61.4%	(13.39
Service charges - Waste Management Sale of Goods and Rendering of Services	11,336	3,056	6.4%	2,053	4.8%	5,109	45.1%	2,679 103	71.3% 14.9%	(23.4%
	23,125	947	4.1%	1,388	6.0%	2,335	10.1%	8,826		
Agency services Interest	23,125	947	4.176	1,388	6.0%	2,335	10.1%	8,826	52.1%	(84.39
Interest earned from Receivables	65.365	14,790	22.6%	12.146	18.6%	26.935	41.2%	13.913	92.0%	(12.7%
Interest earned from Current and Non Current Assets	5,243	14,790	22.0%	4,139	78.9%	4,139	78.9%	13,913	92.0%	(100.0%
Dividends	3,243			4,139	70.9%	4,138	70.9%		[(100.0%
Rent on Land	1 :			-	[]			-	:	:
Rental from Fixed Assets	1,933	551	28.5%	299	15.5%	850	44.0%	1,279	173.3%	(76.6%
Licence and permits	.,555	- 351	20.570	-	.3.5%	-		1,210		
Operational Revenue	9,669	37	.4%	466	4.8%	503	5.2%	751	17.0%	(37.9%
Non-Exchange Revenue	,,,,,,									(0.1.2.1
Property rates	68,967	35.409	51.3%	8.068	11.7%	43.477	63.0%	11.581	46.5%	(30.3%
Surcharges and Taxes	00,307	35,409	31.376	0,000	11.776	43,477	63.076	11,301	40.5%	(30.3%
Fines, penalties and forfeits	493	118	23.9%	157	31.9%	275	55.8%	70	183.8%	126.29
Licences or permits	7,110	1.00	23.576	(51)	(.7%)	(51)	(.7%)	(2,167)	499.4%	(97.7%
Transfer and subsidies - Operational	165,540	50.106	30.3%	58.570	35.4%	108.676	65.6%	33.779	59.5%	73.49
Interest	100,040	30,100	30.376	30,370	33.476	100,070	03.070	33,775	39.376	15.47
Fuel Levy]					1 :
Operational Revenue	l .		_			_				Ι.
Gains on disposal of Assets	1,500			_		_				l .
Other Gains	.,,,,,,			-						
Discontinued Operations				-						
	570.440	400 474	40.40/	67.040	44.70/	474.044	20.40/	00.550	44.00/	(00 70)
Operating Expenditure	578,148	106,471	18.4%	67,840	11.7%	174,311	30.1%	96,550	44.9%	(29.7%
Employee related costs	128,839	29,068	22.6%	17,730	13.8%	46,798	36.3%	25,904	54.8%	(31.6%
Remuneration of councillors	10,097	3,054	30.2%	1,703	16.9%	4,757	47.1%	2,359	50.3%	(27.8%
Bulk purchases - electricity	136,239	26,773	19.7%	14,405	10.6%	41,178	30.2%	15,418	36.0%	(6.6%
Inventory consumed	34,194	9,005	26.3%	8,089	23.7%	17,095	50.0%	7,386	46.4%	9.5%
Debt impairment	81,650		-	-	-	-	-	-	-	
Depreciation and amortisation Interest	75,802	- 0	-	-		- 0	-	٠.	-	(400.00
Contracted services	8,000 56,316	8.948	15.9%	7.479	13.3%	16.427	29.2%	10.087	62.4%	(100.0%)
Transfers and subsidies	30,310	0,540	13.9%	1,419	13.3%	10,427	29.276	10,007	02.4%	(23.9%
Irrecoverable debts written off		766	-	1.118		1,884		14,660	28.2%	(92.4%
Operational costs	47,010	28,857	61.4%	17,315	36.8%	46,172	98.2%	20,736	113.7%	(16.5%
Losses on disposal of Assets	47,010	20,007	01.470	17,515	30.076	40,172	30.2.4	20,730	113.776	(10.3%
Other Losses				-]					1 :
	1		_						_	_
Surplus/(Deficit)	(52,535)	27,575		43,511		71,086		1,802		
Transfers and subsidies - capital (monetary allocations)	44,357	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(8,178)	27,575		43,511		71,086		1,802		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8,178)	27,575		43,511		71,086		1,802		
Share of Surplus/Deficit attributable to Joint Venture	(0,)	,		.,		,,,,,		.,		
Share of Surplus/Deficit attributable to Minorities	1 .			-] :
Surplus/(Deficit) attributable to municipality	(8,178)	27,575		43,511	-	71,086		1,802		
	(0,170)	21,313		40,311		11,000		1,002		
Share of Surplus/Deficit attributable to Associate	1 .		-	-		-		-		
Intercompany/Parent subsidiary transactions	10.1-11		-	10.511					-	-
Surplus/(Deficit) for the year	(8,178)	27,575		43,511		71,086		1,802		

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	52,357	9,557	18.3%	16,674	31.8%	26,231	50.1%	13,392	27.4%	24.5%
National Government	44,357	7,818	17.6%	16,158	36.4%	23,976	54.1%	12,717	27.2%	27.1%
Provincial Government				-			-	-		
District Municipality				-		-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-		-	-	-		-
Transfers recognised - capital	44,357	7,818	17.6%	16,158	36.4%	23,976	54.1%	12,717	27.2%	27.1%
Borrowing	-	-	-	-		-	-	-		
Internally generated funds	8,000	1,739	21.7%	516	6.4%	2,255	28.2%	675	32.1%	(23.6%)
Capital Expenditure Functional	52,357	9,557	18.3%	16,674	31.8%	26,231	50.1%	13,392	27.4%	24.5%
Municipal governance and administration				-						
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-		-
Community and Public Safety	5,000	-	-	-						-
Community and Social Services	-	-	-	-			-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5,000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-		-
Health	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	15,257 3.000	1,739 1,739	11.4% 58.0%	5,173 516	33.9% 17.2%	6,912 2,255	45.3% 75.2%	675	45.0%	
Planning and Development Road Transport	12.257	,		4.657	38.0%	4,657	75.2%	675	45.0%	(100.0%
Road Transport Environmental Protection	12,257		-	4,657	38.0%	4,657	38.0%	6/5	45.0%	589.5%
Trading Services	20.400		24.40/	44 500	l	40.040		40.747	20.00	(0.00)
Frading Services Energy sources	32,100 1.000	7,818	24.4%	11,502 27	35.8% 2.7%	19,319	60.2% 2.7%	12,717	28.8%	(9.6%)
Water Management	24.700	5 988	24.2%	8 908	36.1%	14.896	60.3%	11.995	30.9%	
Waste Water Management	4.600	1.830	39.8%	836	18.2%	2.666	58.0%	721	14.6%	
Waste Management	1.800	1,000	33.0 /6	1.730	96.1%	1.730	96.1%	121	14.0%	(100.0%
Other	1,000			1,730	30.170	1,730	30.174			(100.074)

		2023/24							22/23	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	476,669	83,120	17.4%	83,495	17.5%	166,615	35.0%	74,007	47.3%	12.89
Property rates	41,380	5,680	13.7%	6,382	15.4%	12,062	29.1%	5,079	34.5%	25.69
Service charges	144,139	19,553	13.6%	17,915	12.4%	37,469	26.0%	20,235	40.1%	(11.5%
Other revenue	76.010	2.767	3.6%	1.618	2.1%	4.385	5.8%	8.952	490.0%	(81.9%
Transfers and Subsidies - Operational	165.540	50.118	30.3%	52.581	31.8%	102.699	62.0%	34,740	55.5%	51.49
Transfers and Subsidies - Capital	44.357	5.002	11.3%	4,999	11.3%	10.001	22.5%	5.000	12.4%	
Interest	5.243			-						
Dividends				-				-		
Payments	(448.050)	(81,284)	18.1%	(46.859)	10.5%	(128,143)	28.6%	(62,790)	46.1%	(25.4%
Suppliers and employees	(440,050)	(81,284)	18.5%	(46,859)	10.6%	(128,143)	29.1%	(62,790)	46.1%	(25.4%
Finance charges	(8,000)		-	-	-		-	-	-	
Transfers and grants		-	-	-				-	-	
Net Cash from/(used) Operating Activities	28,620	1,837	6.4%	36,636	128.0%	38,472	134.4%	11,216	54.2%	226.69
Cash Flow from Investing Activities										
Receipts	1,500				Ι.					l .
Proceeds on disposal of PPE	1,500			-				-		
Decrease (Increase) in non-current debtors (not used)				-				-	-	
Decrease (increase) in non-current receivables				-				-		
Decrease (increase) in non-current investments	-	-	-	-				-	-	
Payments	(52,357)	(10,419)	19.9%	(13,671)	26.1%	(24,090)	46.0%	(14,619)	29.5%	(6.5%
Capital assets	(52,357)	(10,419)	19.9%	(13,671)	26.1%	(24,090)	46.0%	(14,619)	29.5%	(6.5%
Net Cash from/(used) Investing Activities	(50,857)	(10,419)	20.5%	(13,671)	26.9%	(24,090)	47.4%	(14,619)	29.1%	(6.5%
Cash Flow from Financing Activities										
Receipts				-						
Short term loans				-				-		
Borrowing long term/refinancing				-				-		
Increase (decrease) in consumer deposits	-	-	-	-				-	-	
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(22,237)	(8,582)	38.6%	22,965	(103.3%)	14,382	(64.7%)	(3,402)	879.2%	(775.0%
Cash/cash equivalents at the year begin:	103,224	47,500	46.0%	24,471	23.7%	47,500	46.0%	120,344	70.4%	(79.7%
Cash/cash equivalents at the year end:	80.987	24,471	30,2%	47,436	58.6%	47,436	58.6%	116,942	81.1%	(59.4%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	То	tal		ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,321	1.6%	4,944	2.4%	2,243	1.1%	199,038	95.0%	209,546	18.9%		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	6,054	9.2%	1,665	2.5%	1,281	2.0%	56,603	86.3%	65,602	5.9%	4	-	-	
Receivables from Non-exchange Transactions - Property Rates	3,672	1.6%	3,074	1.3%	2,791	1.2%	219,196	95.8%	228,733	20.7%	0	- 1	-	-
Receivables from Exchange Transactions - Waste Water Management	1,926	1.7%	1,782	1.6%	1,649	1.5%	107,900	95.3%	113,257	10.2%	3	-	-	
Receivables from Exchange Transactions - Waste Management	1,136	1.8%	993	1.6%	895	1.4%	60,818	95.3%	63,842	5.8%	0	- 1	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-		-		-	-	
Interest on Arrear Debtor Accounts	6,145	1.7%	6,058	1.6%	6,014	1.6%	353,024	95.1%	371,240	33.6%	1	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-	-		-	-				-	-	-
Other	299	.6%	191	.4%	175	.3%	53,394	98.8%	54,059	4.9%	-	-	-	-
Total By Income Source	22,553	2.0%	18,708	1.7%	15,047	1.4%	1,049,973	94.9%	1,106,280	100.0%	8	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	6,826	5.8%	2,169	1.8%	1,710	1.4%	107,918	91.0%	118,623	10.7%	0	-	-	-
Commercial	2,112	1.3%	2,100	1.3%	2,046	1.3%	152,292	96.1%	158,549	14.3%		-	-	-
Households	13,614	1.6%	14,439	1.7%	11,291	1.4%	789,763	95.3%	829,107	74.9%	8	-	-	
Other		-	-	-	-		-	-		-	-	-	-	
Total By Customer Group	22,553	2.0%	18,708	1.7%	15,047	1.4%	1,049,973	94.9%	1,106,280	100.0%	8	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-			-	-	-	-
Bulk Water		-	-	-		-	-	-	-	-
PAYE deductions			-	-			-	-	-	
VAT (output less input)	12	1.5%	369	44.6%	2	.2%	444	53.7%	828	24.0%
Pensions / Retirement			-	-			-	-	-	
Loan repayments	-	-	-	-			-	-	-	
Trade Creditors	270	10.3%	10	.4%	224	8.6%	2,112	80.7%	2,617	76.0%
Auditor-General			-	-	-	-	-	-	-	
Other			-	-			-	-	-	
Total	282	8.2%	379	11.0%	226	6.6%	2,557	74.2%	3,445	100.0%

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2023/24					22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	2,361,424	570,043	24.1%	540,747	22.9%	1,110,790	47.0%	488,939	47.9%	10.6
	2,301,424	370,043	24.1/0	340,747	22.5 /0	1,110,750	47.070	400,535	41.570	10.0
Exchange Revenue										
Service charges - Electricity	920,000	209,509	22.8%	193,080	21.0%	402,589	43.8%	166,181	43.8%	16.2
Service charges - Water	135,184	18,684	13.8%	28,309	20.9%	46,993	34.8%	31,024	43.6%	(8.8)
Service charges - Waste Water Management	91,013	25,869	28.4%	25,380	27.9%	51,249	56.3%	24,993	56.9%	1.
Service charges - Waste Management	112,886 8.289	29,403 2,864	26.0% 34.5%	29,635 1,645	26.3% 19.8%	59,038 4,508	52.3% 54.4%	27,852 1,916	56.2% 37.9%	6.
Sale of Goods and Rendering of Services		2,864	34.5%	1,045	19.8%	4,508	54.4%	1,916	37.9%	(14.4
Agency services Interest	29,726		-	-	- 1	-	:	-	-	
Interest Interest earned from Receivables	7.465	2,725	36.5%	2 942	39.4%	5.667	75.9%	1.892	94 9%	55
Interest earned from Current and Non Current Assets	42,910	2,725	30.5%	2,942 5,631	13.1%	5,631	13.1%	5,141	26.9%	9.
Dividends	42,910			3,031	13.176	3,031	13.176	3,141	20.9%	9.
Dividends Rent on Land	18.811	5,420	28.8%	4.803	25.5%	10.223	54.3%	4,647	52.2%	3.
		5,420	28.8%		25.5%		54.3% 72.8%			
Rental from Fixed Assets Licence and permits	1,503 8.401	1.638	39.2% 19.5%	505 1.590	33.6% 18.9%	1,095 3,229	72.8%	542 1,738	74.7% 35.2%	(6.8
Licence and permits Operational Revenue	110,755	1,638 2,585	19.5%	1,590 3.263	18.9%	3,229 5.848	38.4% 5.3%	1,738 6,774	35.2% 15.2%	(51.8
	110,755	2,303	2.376	3,203	2.9%	3,040	3.376	0,774	13.2%	(51.0
Non-Exchange Revenue										
Property rates	485,662	124,903	25.7%	125,464	25.8%	250,367	51.6%	117,433	51.0%	6.
Surcharges and Taxes			·							
Fines, penalties and forfeits	20,064	1,395	7.0%	4,671	23.3%	6,066	30.2%	1,254	8.5%	272
Licences or permits										
Transfer and subsidies - Operational	339,267	137,826	40.6%	111,358	32.8%	249,184	73.4%	95,914	70.7%	16.
Interest	6,171	2,375	38.5%	2,472	40.1%	4,847	78.5%	1,637	99.0%	51.
Fuel Levy	-		-	-	-	-	-	-	-	
Operational Revenue	1		·	-	-		-	-	-	
Gains on disposal of Assets	7,703	4,256	55.2%	-	-	4,256	55.2%	-	-	
Other Gains	15,615		-	-	-	-	-	-	-	.
Discontinued Operations	-		-	-	-	-	-	-	-	
Operating Expenditure	2,435,283	621,729	25.5%	500,317	20.5%	1,122,046	46.1%	499,094	44.6%	.2
Employee related costs	770.918	190.072	24.7%	191.164	24.8%	381.236	49.5%	177.637	46.0%	7.
Remuneration of councillors	29.910	7.007	23.4%	8.716	29.1%	15.723	52.6%	7.803	51.4%	11.
Bulk purchases - electricity	670.449	189.395	28.2%	160.713	24.0%	350.108	52.2%	137.167	43.9%	17.
Inventory consumed	91,177	18.505	20.3%	25,707	28.2%	44,211	48.5%	21,096	55.4%	21.
Debt impairment	31.133		-			· .	-	-	-	
Depreciation and amortisation	254,773	100,852	39.6%	13,459	5.3%	114,312	44.9%	65,545	50.0%	(79.
Interest	62.526	23	-	1	-	24	-	6	-	(86.7
Contracted services	303,739	54,213	17.8%	68,517	22.6%	122,730	40.4%	66,718	66.0%	2.
Transfers and subsidies	6,819	1,135	16.6%	92	1.4%	1,228	18.0%	359	5.9%	(74.3
Irrecoverable debts written off	22,345	(35)	(.2%)	-		(35)	(.2%)	-	4.4%	"
Operational costs	186,288	60,561	32.5%	31,948	17.1%	92,509	49.7%	22,763	41.1%	40.
Losses on disposal of Assets				. ,		. ,	-	,		1
Other Losses	5,205			-				-		
	., ., .,	(54 500)		40 ***		(44.6=0)		(40.450		
Surplus/(Deficit)	(73,859)	(51,686)		40,430		(11,256)		(10,156)		
Transfers and subsidies - capital (monetary allocations)	205,584	11,721	5.7%	52,439	25.5%	64,160	31.2%	65,276	27.2%	(19.7
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	131,726	(39,965)		92,869		52,904		55,121		
Income Tax	-		-	-	-	-	-	-		
Surplus/(Deficit) after income tax	131,726	(39,965)		92,869		52,904		55,121		
Share of Surplus/Deficit attributable to Joint Venture	101,120	(22,500)	-	,500		,501	-			
Share of Surplus/Deficit attributable to Minorities	1							-		
	424 700	(20,000)	-	02.000	_	E2 004	_		_	
Surplus/(Deficit) attributable to municipality	131,726	(39,965)		92,869		52,904		55,121		
Share of Surplus/Deficit attributable to Associate			-	-	-	-		-	-	
Intercompany/Parent subsidiary transactions	<u> </u>	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	131,726	(39,965)		92,869		52,904		55,121		

				2023/24				202	2/23	
	Budget	First C	luarter	Second	l Quarter	Year	o Date	Second	Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2022/23
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure		to Q2 of 2023/24
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	234,741	22,558	9.6%	71,965	30.7%	94,523	40.3%	162,588	38.6%	(55.7%)
National Government	205,584	11,721	5.7%	53,354	26.0%	65,075	31.7%	68,024	31.9%	(21.6%)
Provincial Government				-						
District Municipality	-	-		-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag				-		-	-	-		
Transfers recognised - capital	205,584	11,721	5.7%	53,354	26.0%	65,075	31.7%	68,024	31.9%	
Borrowing	-	7,482	-	6,092		13,574	-	52,989	44.7%	
Internally generated funds	29,156	3,355	11.5%	12,520	42.9%	15,875	54.4%	41,575	42.2%	(69.9%)
Capital Expenditure Functional	234,741	22,558	9.6%	71,965	30.7%	94,523	40.3%	162,588	38.6%	(55.7%)
Municipal governance and administration		2,672		1,084		3,756		10,023	29.2%	(89.2%)
Executive and Council	-		-	-	-		-	177	70.8%	(100.0%)
Finance and administration	-	2,672	-	1,084	-	3,756	-	9,846	29.0%	(89.0%)
Internal audit	-	-	-	-		-	-	-	-	
Community and Public Safety	10,200	-	-	131	1.3%	131	1.3%	6,361	34.9%	(97.9%)
Community and Social Services	8,000	-	-	131	1.6%	131	1.6%	4,417	24.2%	
Sport And Recreation	2,200	-	-	-	-	-	-	1,932	108.6%	
Public Safety	-	-	-	-	-	-	-	12	1.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	34,231	762	2.2%	15,909	46.5%	16,670	48.7%	25,583	41.7%	(37.8%)
Planning and Development	-		-	-	-	-	-	-	-	
Road Transport	34,231	762	2.2%	15,478	45.2%	16,240	47.4%	25,484	42.0%	(39.3%)
Environmental Protection	-	-	-	431	-	431	-	99	14.1%	
Trading Services	190,309	19,124	10.0%	54,842	28.8%	73,966	38.9%	119,910	39.2%	
Energy sources	57,206	241	.4%	26,311	46.0%	26,552	46.4%	28,328	72.8%	
Water Management	118,952	18,441	15.5%	22,658	19.0%	41,099	34.6%	76,710	30.9%	(70.5%)
Waste Water Management	14,152		-	5,492	38.8%	5,492	38.8%	14,242	40.6%	(61.4%)
Waste Management	-	442	-	381	· ·	823	-	630	10.6%	(39.5%)
Other				-				711	50.8%	(100.0%)

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	2,582,571	499,676	19.3%	459,052	17.8%	958,729	37.1%	442,000	39.0%	3.99
Property rates	461,379	57,640	12.5%	58,809	12.7%	116,448	25.2%	86,820	37.9%	(32.3%
Service charges	1,346,678	175,815	13.1%	161,961	12.0%	337,775	25.1%	156,807	27.3%	3.39
Other revenue	192.954	21,458	11.1%	22.330	11.6%	43.788	22.7%	21.835	23.0%	2.39
Transfers and Subsidies - Operational	335.267	171.684	51.2%	147,402	44.0%	319.086	95.2%	96.091	71.4%	53.49
Transfers and Subsidies - Capital	203.384	73.080	35.9%	62.920	30.9%	136,000	66.9%	75.305	65.5%	(16.4%
Interest	42.910			5.631	13.1%	5.631	13.1%	5.141	19.7%	9.59
Dividends				-			-			
Payments	(1.798.117)	(226,757)	12.6%	(248,860)	13.8%	(475,617)	26.5%	(164,781)	14.5%	51.09
Suppliers and employees	(1,717,345)	(226,757)	13.2%	(248,860)	14.5%	(475,617)	27.7%	(164,781)	15.4%	51.09
Finance charges	(80,772)		-	-			-	-		
Transfers and grants			-	-	-			-		
Net Cash from/(used) Operating Activities	784,454	272,920	34.8%	210,192	26.8%	483,112	61.6%	277,219	144.7%	(24.2%
Cash Flow from Investing Activities										
Receipts	10.698	l .							l .	
Proceeds on disposal of PPE	7.703							_		
Decrease (Increase) in non-current debtors (not used)								-		
Decrease (increase) in non-current receivables	2,995							-		
Decrease (increase) in non-current investments	· ·		-	-	-			-		
Payments	(228,241)	(33,324)	14.6%	(71.097)	31.2%	(104,422)	45.8%	(174,573)	41.7%	(59.3%
Capital assets	(228,241)	(33,324)	14.6%	(71,097)	31.2%	(104,422)	45.8%	(174,573)	41.7%	(59.3%
Net Cash from/(used) Investing Activities	(217,543)	(33,324)	15.3%	(71,097)	32.7%	(104,422)	48.0%	(174,573)	42.1%	(59.3%
Cash Flow from Financing Activities										
Receipts		l .							(.2%)	
Short term loans					_			_		
Borrowing long term/refinancing								_		
Increase (decrease) in consumer deposits								-		
Payments	(64,807)			(30,491)	47.0%	(30,491)	47.0%	(71,559)	50.1%	(57.4%
Repayment of borrowing	(64,807)	-	-	(30,491)	47.0%	(30,491)	47.0%	(71,559)	50.1%	(57.4%
Net Cash from/(used) Financing Activities	(64,807)	-	-	(30,491)	47.0%	(30,491)	47.0%	(71,559)	(149.7%)	(57.4%
Net Increase/(Decrease) in cash held	502,104	239,595	47.7%	108,604	21.6%	348,199	69.3%	31,086	(232.8%)	249.4%
Cash/cash equivalents at the year begin:	220,000	124,778	56.7%	364,046	165.5%	124,778	56.7%	635,141	76.3%	(42.7%
Cash/cash equivalents at the year end:	722,104	364,046	50.4%	472,650	65.5%	472,650	65.5%	666,228	187.0%	(29,1%
outstrought organism at the year title.	722,104	304,040	30.4 /6	472,030	03.376	472,030	03.378	000,220	107.076	(20.17

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	tal	Actual Bad Deb	ts Written Off to tors		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,156	19.6%	3,093	6.0%	2,223	4.3%	36,240	70.1%	51,712	12.1%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30,749	39.6%	4,575	5.9%	3,369	4.3%	38,928	50.2%	77,621	18.1%	2	-	-	
Receivables from Non-exchange Transactions - Property Rates	30,302	23.0%	7,670	5.8%	4,849	3.7%	89,157	67.6%	131,978	30.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7,383	20.0%	2,294	6.2%	1,670	4.5%	25,627	69.3%	36,975	8.6%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8,485	20.8%	2,543	6.2%	1,865	4.6%	27,806	68.3%	40,699	9.5%	23	.1%	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	34	100.0%	34	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,883	5.2%	1,740	4.8%	1,652	4.6%	30,625	85.3%	35,899	8.4%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-		-	-	-	-	-
Other	5,708	10.7%	7,098	13.3%	627	1.2%	40,029	74.9%	53,462	12.5%	3	-	-	<u> </u>
Total By Income Source	94,666	22.1%	29,013	6.8%	16,255	3.8%	288,447	67.3%	428,381	100.0%	39	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,243	29.1%	1,339	12.0%	924	8.3%	5,654	50.7%	11,159	2.6%	-	-	-	-
Commercial	51,074	25.2%	11,000	5.4%	6,115	3.0%	134,696	66.4%	202,884	47.4%	15	-	-	-
Households	40,350	18.8%	16,675	7.8%	9,217	4.3%	148,097	69.1%	214,338	50.0%	24	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	94,666	22.1%	29,013	6.8%	16,255	3.8%	288,447	67.3%	428,381	100.0%	39	-	-	

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days			0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-			71	100.0%	71	.5%
Bulk Water			-	-			-	-	-	-
PAYE deductions			-	-			-	-	-	
VAT (output less input)	-		-	-			-	-	-	
Pensions / Retirement			-	-			-	-	-	
Loan repayments	-		-	-			-	-	-	
Trade Creditors	6,229	48.2%	220	1.7%	498	3.9%	5,967	46.2%	12,913	99.5%
Auditor-General			-	-	-		-	-	-	-
Other			-	-			-	-	-	
Total	6,229	48.0%	220	1.7%	498	3.8%	6,038	46.5%	12,984	100.0%

Contact Details		
Municipal Manager	Mr Mandla Mnguni	013 249 7263
Financial Manager	Mr Mothiba Mogofe	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

				2023/24				202	22/23	
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	754,210	206.092	27.3%	166.318	22.1%	372,409	49.4%	173,536	51.2%	(4.2%)
	734,210	200,092	21.376	100,310	22.176	372,409	49.4%	173,536	31.2%	(4.2%)
Exchange Revenue										
Service charges - Electricity	212,789	52,062	24.5%	49,978	23.5%	102,040	48.0%	43,789	39.8%	14.1%
Service charges - Water	66,543	16,723	25.1%	16,182	24.3%	32,905	49.4%	14,567	48.4%	11.19
Service charges - Waste Water Management	23,032	5,244	22.8%	5,269	22.9%	10,513	45.6%	4,973	45.3%	5.99
Service charges - Waste Management	25,374	6,223	24.5%	6,236	24.6%	12,459	49.1%	5,959	46.0%	4.79
Sale of Goods and Rendering of Services	4,240	238	5.6%	653	15.4%	891	21.0%	724	144.2%	(9.8%
Agency services Interest				-				-	1 :	
	40.044		-	45.000	405 401	45.000	405.40		-	400.00
Interest earned from Receivables	12,011	1 110	22.4%	15,066	125.4%	15,066	125.4% 38.9%		109.2%	(100.0%
Interest earned from Current and Non Current Assets Dividends	5,000	1,119	22.4%	828	16.6%	1,947	38.9%	273	109.2%	203.4%
Dividends Rent on Land	1		-	-	1	1	1		-	١.
Rental from Fixed Assets	5.000	564	11.3%	482	9.6%	1.046	20.9%	566	39.2%	(14.8%
Licence and permits	5,000	304	11.376	402	9.0%	1,040	20.9%	300	39.2%	(100.0%
Operational Revenue	35,760	(812)	(2.3%)	(1,384)	(3.9%)	(2,196)	1	1,209	18.8%	(214.4%
	33,760	(012)	(2.3%)	(1,304)	(3.976)	(2,190)	(0.176)	1,209	10.0%	(214.470
Non-Exchange Revenue	105 000	30.943	24.8%	31.062	24.8%	62.005	49.6%	26.927	46.1%	15.4%
Property rates	125,000	30,943	24.8%	31,062	24.8%	62,005	49.6%	26,927	46.1%	15.4%
Surcharges and Taxes	7.500	253	3.4%	413	5.5%	666	8.9%	448	68.3%	(7.8%
Fines, penalties and forfeits			5.0%				23.2%			
Licences or permits	500	25 76.330	5.0% 35.9%	91 43.417	18.2% 20.4%	116 119.747	23.2%	43 63.315	81.2%	109.7%
Transfer and subsidies - Operational	212,710								71.4%	(31.4%
Interest	7,989	11,877	148.7%	(2,961)	(37.1%)	8,917	111.6%	9,519	223.4%	(131.1%)
Fuel Levy	0.700	-	7.70	700	7.00	4.540	1	-	-	(400.00)
Operational Revenue Gains on disposal of Assets	9,762	756	7.7%	763 220	7.8% 22.0%	1,519 220	15.6% 22.0%	4 000		(100.0%)
Other Gains	1,000	4,548	1	220	22.0%	4.548	22.0%	1,223	1	(82.0%
Discontinued Operations		4,340				4,340				
Discontinued Operations										
Operating Expenditure	976,686	234,860	24.0%	231,875	23.7%	466,735	47.8%	203,904	48.1%	13.7%
Employee related costs	245,859	57,431	23.4%	60,953	24.8%	118,384	48.2%	56,630	44.0%	7.6%
Remuneration of councillors	12,500	2,873	23.0%	3,644	29.1%	6,516	52.1%	2,931	43.5%	24.3%
Bulk purchases - electricity	195,855	70,772	36.1%	65,081	33.2%	135,853	69.4%	31,619	53.6%	105.8%
Inventory consumed	11,450	1,784	15.6%	3,319	29.0%	5,102	44.6%	1,857	56.2%	78.7%
Debt impairment	103,500		-	-			-	-	-	
Depreciation and amortisation	80,000	-	-	-	-		-	14,191	40.1%	(100.0%
Interest	45,000	27,603	61.3%	29,496	65.5%	57,099	126.9%	19,617	116.9%	50.49
Contracted services	171,230	31,114	18.2%	51,392	30.0%	82,506	48.2%	35,043	48.6%	46.79
Transfers and subsidies	1,000	1,000	100.0%	-		1,000	100.0%	-	-	
Irrecoverable debts written off	11,500	2,506	21.8%	3,953	34.4%	6,459	56.2%	7,998	-	(50.6%
Operational costs	98,792	39,778	40.3%	14,038	14.2%	53,815	54.5%	34,020	82.9%	(58.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	
Other Losses	-		-	-	-		-	-	-	
Surplus/(Deficit)	(222,476)	(28,768)		(65,557)		(94,325)		(30,368)		
	146.241	5,056	3.5%	41.021	28.1%	46.077	31.5%		14.7%	166.1%
Transfers and subsidies - capital (monetary allocations)	140,241	5,056	3.5%	41,021	26.1%	40,0//	31.5%	15,417	14.7%	166.1%
Transfers and subsidies - capital (in-kind)	+ -	-		-	-	·	-	-	_	-
Surplus/(Deficit) after capital transfers and contributions	(76,235)	(23,712)		(24,536)		(48,248)		(14,952)		
Income Tax			-							
Surplus/(Deficit) after income tax	(76,235)	(23,712)		(24,536)		(48,248)		(14,952)		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-		-	-	-	
Share of Surplus/Deficit attributable to Minorities	<u> </u>	<u> </u>	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(76,235)	(23,712)		(24,536)		(48,248)		(14,952)		
Share of Surplus/Deficit attributable to Associate			-	-						
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76,235)	(23,712)		(24,536)		(48,248)		(14,952)		

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2022/23
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure		to Q2 of 2023/24
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	164,616	11,324	6.9%	35,678	21.7%	47.001	28.6%	14.545	13.2%	145.3%
National Government	143,436	9.576	6.7%	24.357	17.0%	33.933	23.7%	12.687	11.8%	92.0%
Provincial Government			-	-	-	-	-	-	-	
District Municipality				-	-			-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-	-	-		-		-
Transfers recognised - capital	143,436	9,576	6.7%	24,357	17.0%	33,933	23.7%	12,687	11.8%	92.0%
Borrowing			-	-	-			-		-
Internally generated funds	21,180	1,748	8.3%	11,320	53.4%	13,068	61.7%	1,858	25.9%	509.2%
Capital Expenditure Functional	164,616	11,324	6.9%	35,678	21.7%	47,001	28.6%	14,545	13.2%	145.3%
Municipal governance and administration	5,000			6,561	131.2%	6,561	131.2%	58	23.2%	11,190.8%
Executive and Council	500		-	-	-		-	-		-
Finance and administration	4,500		-	6,561	145.8%	6,561	145.8%	58	23.2%	11,190.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1,000			274	27.4%	274	27.4%			(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	274	54.8%	274	54.8%	-		(100.0%)
Public Safety	500	-	-	-	-	-	-	-		-
Housing			-	-	-			-	-	-
Health			-	-	-			-	-	-
Economic and Environmental Services	16,650	3,205	19.2%	2,376	14.3%	5,581	33.5%	4,293	280.0%	(44.6%)
Planning and Development	1,000					1				
Road Transport Environmental Protection	15,650	3,205	20.5%	2,376	15.2%	5,581	35.7%	4,293	280.0%	(44.6%)
Trading Services	141,966 10.680	8,119 4,346	5.7% 40.7%	26,467 5,479	18.6% 51.3%	34,586 9.825	24.4% 92.0%	10,194 2.687	9.6% 14.2%	159.6% 103.9%
Energy sources Water Management	21.534	4,346 693	3.2%	1,131	51.3%	1.823	92.0%	3,209	10.3%	(64.8%)
Water Management Waste Water Management	21,534 98.752	3.080	3.2%	1,131	18.9%	1,823	8.5% 22.1%	3,209 4,298	7.0%	(64.8%)
Waste Water Management Waste Management	11.000	3,080	3.1%	1.155	10.5%	1.155	10.5%	4,298	7.0%	(100.0%)
Other	11,000		1	1,100	10.5%	1,155	10.5%		1	(100.0%)
Other			•	•				•		•

				202	2/23					
	Budget	First 0	Quarter	Second	Quarter	Year 1	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	Actual Expenditure	% of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	956,173	118,378	12.4%	98,189	10.3%	216,567	22.6%	83,734	25.1%	17.39
Property rates	127,112	19,944	15.7%	25,370	20.0%	45,314	35.6%	17,374	24.3%	46.09
Service charges	367,380	2,190	.6%	3,491	1.0%	5,681	1.5%	3,297	2.0%	5.99
Other revenue	97.730	6.456	6.6%	14.039	14.4%	20.495	21.0%	(131)	57.5%	(10.798.49
Transfers and Subsidies - Operational	212.710	86.667	40.7%	40.817	19.2%	127,484	59.9%	61.922	70.2%	(34.1%
Transfers and Subsidies - Capital	146,241	2,000	1.4%	13,645	9.3%	15,645	10.7%	1,000	.9%	1,264.59
Interest	5,000	1,121	22.4%	828	16.6%	1,949	39.0%	272	88.7%	204.89
Dividends			-	-			-	-		-
Payments	(783,629)	(99,992)	12.8%	(97,930)	12.5%	(197,922)	25.3%	(108,801)	38.1%	(10.0%
Suppliers and employees	(737,629)	(99,992)	13.6%	(97,930)	13.3%	(197,922)	26.8%	(108,801)	39.8%	(10.0%
Finance charges	(45,000)		-	-	-		-	-		
Transfers and grants	(1,000)		-	-	-		-	-	-	
Net Cash from/(used) Operating Activities	172,544	18,386	10.7%	260	.2%	18,645	10.8%	(25,067)	(65.2%)	(101.0%
Cash Flow from Investing Activities										
Receipts									l .	
Proceeds on disposal of PPE				-				-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-		-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-		-	-	-		-
Decrease (increase) in non-current investments			-	-	-		-	-		
Payments	(164,616)	(21,940)	13.3%	(41,449)	25.2%	(63,389)	38.5%	(16,391)	21.1%	152.99
Capital assets	(164,616)	(21,940)	13.3%	(41,449)	25.2%	(63,389)	38.5%	(16,391)	21.1%	152.99
Net Cash from/(used) Investing Activities	(164,616)	(21,940)	13.3%	(41,449)	25.2%	(63,389)	38.5%	(16,391)	21.1%	152.99
Cash Flow from Financing Activities										
Receipts			_	(8)		(8)		-		(100.0%
Short term loans	-	-	-				-	-		
Borrowing long term/refinancing	-	-	-	-		-	-	-		-
Increase (decrease) in consumer deposits			-	(8)	-	(8)	-	-		(100.0%
Payments			-	-				-		
Repayment of borrowing	-	-	-	-		-	-	-	-	
Net Cash from/(used) Financing Activities				(8)		(8)	-	-		(100.0%
Net Cash Holli/(used) Financing Activities	_									
Net Increase/(Decrease) in cash held	7,929	(3,555)	(44.8%)	(41,197)	(519.6%)	(44,752)	(564.4%)	(41,458)	356.8%	(.6%
· , , •	7,929 1,142	(3,555) 20,603	(44.8%) 1,804.4%	(41,197) 16,949	(519.6%) 1,484.3%	(44,752) 20,603	(564.4%) 1,804.4%	(41,458) (49,304)	356.8% (324.8%)	(.6% (134.49

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9) Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,452	3.2%	3,534	2.1%	3,319	2.0%	157,724	92.8%	170,029	22.8%	(456)	(.3%)	-	
Trade and Other Receivables from Exchange Transactions - Electricity	6,872	7.8%	2,999	3.4%	2,463	2.8%	76,074	86.0%	88,408	11.8%	(1,209)	(1.4%)	-	
Receivables from Non-exchange Transactions - Property Rates	7,540	3.9%	4,213	2.2%	3,916	2.0%	176,079	91.8%	191,747	25.7%	(42)	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,698	2.8%	1,211	2.0%	1,166	1.9%	56,598	93.3%	60,673	8.1%	(57)	(.1%)	-	
Receivables from Exchange Transactions - Waste Management	2,035	3.1%	1,364	2.1%	1,297	2.0%	60,923	92.8%	65,619	8.8%	(136)	(.2%)	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest on Arrear Debtor Accounts	4,150	2.5%	4,085	2.5%	3,998	2.4%	154,087	92.6%	166,319	22.3%	62	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-		-	-	-	-	-
Other	20	.5%	44	1.1%	17	.4%	3,857	97.9%	3,938	.5%	(267)	(6.8%)	-	-
Total By Income Source	27,768	3.7%	17,449	2.3%	16,176	2.2%	685,342	91.8%	746,735	100.0%	(2,106)	(.3%)	-	
Debtors Age Analysis By Customer Group														
Organs of State	3,684	3.4%	2,774	2.6%	2,549	2.4%	99,159	91.7%	108,165	14.5%	(1,717)	(1.6%)	-	
Commercial	11,823	4.3%	6,151	2.3%	5,610	2.1%	249,423	91.4%	273,006	36.6%	(33)	- 1	-	
Households	12,262	3.4%	8,524	2.3%	8,017	2.2%	336,760	92.1%	365,564	49.0%	(356)	(.1%)	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	27,768	3.7%	17,449	2.3%	16,176	2.2%	685,342	91.8%	746,735	100.0%	(2,106)	(.3%)		

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24				202	22/23	
Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	1
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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 2022/23 to Q2 of 2023/2
904 129	242 710	20 40/	200 940	24 69/	652 520	72 10/	200 250	62 69/	48.0%
054,120	343,713	30.470	303,010	34.070	033,320	/3.1/0	203,330	03.076	40.07
l							-		
									154.39
									16.29
									(75.49
		3.076		0.576	120	12.570	230	133.576	(13.4%
12,320						1			1 :
88 763	52 956	59.7%	51 924	58 5%	104.881	118.2%	21 426	60.9%	142.39
									25.19
,	.,		.,				.,		
	-	-	-	-		-	-	-	
1,056	318	30.1%	389	36.8%	707	66.9%	206	56.4%	89.09
4	0	8.8%	1	26.3%	2	35.1%	1	306.8%	109.89
1,400	251	17.9%	192	13.7%	443	31.6%	326	311.9%	(41.1%
61,555	15,108	24.5%	15,102	24.5%	30,210	49.1%	14,579	49.9%	3.69
		-	7,363	-	7,363	-	(20,214)	-	(136.4%
2,588	39	1.5%	51	2.0%	89	3.5%	67	.7%	(24.3%
196	111	56.8%	43	21.9%	154	78.7%	31	68.5%	39.69
577,854	234,171	40.5%	196,962	34.1%	431,133	74.6%	171,222	70.9%	15.09
-	-	-	-	-	-	-	-	-	
-	-	-	-	-		-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-		-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,004,035	145,783	14.5%	185,555	18.5%	331,338	33.0%	129,272	27.6%	43.5%
195,660	43,940	22.5%	43,308	22.1%	87,247	44.6%	38,640	44.5%	12.19
29,258	6,435	22.0%	8,165	27.9%	14,600	49.9%	6,163	47.5%	32.5%
	-	-	-			-	-	-	-
176,089	16,645	9.5%	58,047	33.0%	74,692	42.4%	42,753	42.7%	35.89
242,880	-	-	-	-	-	-	-	-	-
88,821	18,033	20.3%		20.4%		40.7%	-	-	(100.0%
-	-	-		-		-	-	-	(100.0%
	38,971			23.7%	75,511				21.89
									54.19
113,779	21,195	18.6%	20,494	18.0%	41,688	36.6%	11,144		83.99
	-	-	-	-		-	-	1	-
		-			-	-		-	-
(109,908)	197,936		124,254		322,190		80,086		
252,969	41,486	16.4%	113,141	44.7%	154,627	61.1%	35,016	32.4%	223.19
							-		
143,062	239,421		237,396		476,817		115,102		
1 .	-	-	-	-	-	-	-	-	
143,062	239,421		237,396		476,817		115,102		
1,202			,,,,,		,		,.02		
1			-			1 :		[
1/13 062	230 424	-	237 206		476 947	-	115 102	_	
143,062	239,421		231,396		4/0,81/		110,102		
	-	-	-				-		
143,062	239,421	-	237,396		476,817	-	115,102	-	
	appropriation 894,128 96,228 2,3597 890 112,536 88,733 6,625 1,056 4 1,400 61,555 2,588 186 577,856 195,580 29,238 24,889 88,821 154,343 24,889 153,343 164,343 176,089 186,820 177,099 187,799 187,099 188,821 198,343 198,	Main Actual Expenditure	Main appropriation	Main	Section	Main Actual Actual Actual Actual Actual Actual Actual Appropriation Actual Actual Appropriation Actual Act	Name	Main	Actual proper Actual properties Actual properties Actual properties Actual properties Actual properties Actual Expenditure Exp

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	o Date	Second	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	274,269	53,583	19.5%	86,030	31.4%	139,612	50.9%	37,939	35.3%	126.8%
National Government	252,969	53,583	21.2%	81,812	32.3%	135,395	53.5%	31,700	37.1%	158.1%
Provincial Government			-	-			-	-		-
District Municipality			-	-		-	-	-		-
Transfers and subsidies - capital (monetary alloc)(Departm Ag				-	-		-	-	-	-
Transfers recognised - capital	252,969	53,583	21.2%	81,812	32.3%	135,395	53.5%	31,700	37.1%	158.1%
Borrowing	-			-		-		-	-	-
Internally generated funds	21,300	-	-	4,218	19.8%	4,218	19.8%	6,239	23.9%	(32.4%)
Capital Expenditure Functional	274,269	53,583	19.5%	86,030	31.4%	139,612	50.9%	37,939	35.3%	126.8%
Municipal governance and administration	1,750			902	51.6%	902	51.6%	897	56.0%	.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1,750	-	-	902	51.6%	902	51.6%	897	56.0%	.6%
Internal audit	-	-	-	-	-	-	-	-		-
Community and Public Safety	9,500	3,478	36.6%	4,104	43.2%	7,582	79.8%	2,088	20.5%	96.6%
Community and Social Services	5,500					1		2,088	33.7%	(100.0%)
Sport And Recreation	4,000	3,478	87.0%	4,104	102.6%	7,582	189.6%	-	-	(100.0%)
Public Safety	-		-	-	-		-	-	-	
Housing		-	-	-	-	-	-	-		-
Health Economic and Environmental Services			48.1%		-		-			
Planning and Development	43,021	20,677	48.1%	12,567	29.2%	33,244	77.3%	6,142	31.5%	104.6%
Road Transport	43,021	20,677	48.1%	12,567	29.2%	33,244	77.3%	6,142	31.5%	104.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	219,998	29,427	13.4%	68,457	31.1%	97,884	44.5%	28,813	37.3%	137.6%
Energy sources	30,700	8,383	27.3%	7,409	24.1%	15,792	51.4%	3,338	13.1%	122.0%
Water Management	140,041	19,797	14.1%	44,920	32.1%	64,717	46.2%	25,475	50.2%	76.3%
Waste Water Management	43,776	1,247	2.8%	10,439	23.8%	11,686	26.7%	-		(100.0%)
Waste Management	5,481		-	5,689	103.8%	5,689	103.8%	-		(100.0%)
Other	-		-	-		-		-		-

				2023/24				202	2/23	
	Budget	First 0	Quarter	Second	l 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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/2 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	945,881	318,234	33.6%	291,315	30.8%	609,549	64.4%	196,256	49.9%	48.4
Property rates	12.914	8.514	65.9%	11.199	86.7%	19.713	152.6%	5.789	30.2%	93.4
Service charges	57.172	2.479	4.3%	3.041	5.3%	5.520	9.7%	2.486	98.2%	22.3
Other revenue	36.347	31.806	87.5%	10.353	28.5%	42.159	116.0%	22.688	43.3%	(54.4
Transfers and Subsidies - Operational	577.854	229.726	39.8%	183.943	31.8%	413.669	71.6%	165.293	69.0%	11.3
Transfers and Subsidies - Capital	252.969	45,709	18.1%	82,779	32.7%	128.488	50.8%	100,230	- 00.070	(100.0
Interest	8.625	,	-			-	-	-		(
Dividends				-				-		
Payments	(669,329)	(76,526)	11.4%	(130,664)	19.5%	(207,190)	31.0%	(101,571)	22.7%	28.6
Suppliers and employees	(669,129)	(76,526)	11.4%	(130,664)	19.5%	(207,190)	31.0%	(101,571)	22.7%	28.6
Finance charges	-	-	-	-	-	-	-	-	-	
Transfers and grants	(200)	-	-	-		-	-	-	-	
Net Cash from/(used) Operating Activities	276,552	241,708	87.4%	160,651	58.1%	402,359	145.5%	94,685	110.9%	69.7
Cash Flow from Investing Activities										
Receipts				-				-		
Proceeds on disposal of PPE	-	-	-	-		-	-	-	-	
Decrease (Increase) in non-current debtors (not used)			-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	
Payments	(274,269)	(59,053)	21.5%	(92,746)	33.8%	(151,799)	55.3%	(40,507)	40.6%	129.0
Capital assets	(274,269)	(59,053)	21.5%	(92,746)	33.8%	(151,799)	55.3%	(40,507)	40.6%	129.0
Net Cash from/(used) Investing Activities	(274,269)	(59,053)	21.5%	(92,746)	33.8%	(151,799)	55.3%	(40,507)	40.6%	129.0
Cash Flow from Financing Activities										
Receipts				-				-		
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-			-		-		-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities				-		-	-	-		
Net Increase/(Decrease) in cash held	2,283	182,654	8,001.6%	67,905	2,974.8%	250,560	10,976.4%	54,178	346.8%	25.3
Cash/cash equivalents at the year begin:	132,258	185,401	140.2%	368,050	278.3%	185,401	140.2%	284,801	893.4%	29.2
Cash/cash equivalents at the year end:	134,540	368,050	273.6%	435,955	324.0%	435,955	324.0%	338,979	455.6%	28.0

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19,091	2.3%	9,292	1.1%	9,260	1.1%	809,457	95.6%	847,100	40.9%	2,551	.3%	-	!
Trade and Other Receivables from Exchange Transactions - Electricity		-	-	-	-		163	100.0%	163	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,770	2.9%	3,811	1.3%	3,848	1.3%	281,222	94.5%	297,652	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	330	1.9%	153	.9%	152	.9%	16,340	96.3%	16,975	.8%	47	.3%	-	-
Receivables from Exchange Transactions - Waste Management	7,552	2.0%	3,757	1.0%	3,754	1.0%	356,024	95.9%	371,087	17.9%	990	.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Interest on Arrear Debtor Accounts	42,524	7.9%	9,475	1.8%	9,342	1.7%	475,242	88.6%	536,582	25.9%	(122)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Other	-	-	-	-	-	-	106	100.0%	106	-	30	28.7%	-	-
Total By Income Source	78,267	3.8%	26,488	1.3%	26,356	1.3%	1,938,555	93.7%	2,069,666	100.0%	3,496	.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24,458	10.7%	3,528	1.5%	3,516	1.5%	197,326	86.2%	228,828	11.1%	334	.1%	-	-
Commercial	4,990	4.6%	1,813	1.7%	1,799	1.6%	100,664	92.1%	109,265	5.3%	282	.3%	-	-
Households	48,819	2.8%	21,147	1.2%	21,041	1.2%	1,640,566	94.7%	1,731,573	83.7%	2,880	.2%	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	78,267	3.8%	26,488	1.3%	26,356	1.3%	1,938,555	93.7%	2,069,666	100.0%	3,496	.2%		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-			-	-	-	-
Bulk Water		-	-	-			-	-	-	-
PAYE deductions			-	-			-	-		
VAT (output less input)		-	-	-			-	-	-	-
Pensions / Retirement			-	-			-	-	-	
Loan repayments	-	-	-	-			-	-	-	-
Trade Creditors	7,620	77.2%	2,252	22.8%			-	-	9,872	100.0%
Auditor-General			-	-	-	-	-	-	-	
Other			-	-			-	-		
Total	7,620	77.2%	2,252	22.8%			-	-	9,872	100.0%

Contact Details		
Municipal Manager	Mr DJD Mahlangu	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

				2023/24					22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	808,580	182,438	22.6%	126,168	15.6%	308,605	38.2%	149,727	42.4%	(15.7%
Exchange Revenue										
Service charges - Electricity	347,266	48,327	13.9%	31,577	9.1%	79,903	23.0%	34,361	25.5%	(8.1%
Service charges - Water	67,794	12,954	19.1%	9,092	13.4%	22,046	32.5%	11,896	34.6%	(23.6%
Service charges - Waste Water Management	15,635	2,910	18.6%	1,915	12.2%	4,825	30.9%	2,841	29.7%	(32.6%
Service charges - Waste Management	14,257	3,035	21.3%	2,059	14.4%	5,094	35.7%	2,853	45.5%	(27.8%
Sale of Goods and Rendering of Services	3,137	744	23.7%	211	6.7%	956	30.5%	245	22.8%	(13.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest										
Interest earned from Receivables Interest earned from Current and Non Current Assets	59,387	16,569	27.9%	11,515	19.4%	28,084	47.3%	14,399 652	57.9%	(20.0%
	-	(217)	-	-	-	(217)	-		-	(100.0%
Dividends Rent on Land		:	-	-			-	-	-	٠.
Rent on Land Rental from Fixed Assets	2,532	691	27.3%	243	9.6%	935	36.9%	689	61.6%	
Rental from Fixed Assets Licence and permits	2,532	691	27.3%	243	9.6%	935	36.9%	689	61.6%	(64.6%
Operational Revenue	392	1,590	405.4%	(1,448)	(369.3%)	142	36.1%	72	34.4%	(2,117.5%
	302	1,330	400.470	(1,440)	(303.376)	142	30.176	12	34.476	(2,117.576
Non-Exchange Revenue	97.467	27.646	28.4%	18.760	19.2%	46.406	47.6%	23.014	56.9%	40.50
Property rates										(18.5%
Surcharges and Taxes	54,884	11,995 309	21.9% 18.3%	8,064 291	14.7% 17.3%	20,059 600	36.5% 35.6%	11,693 479	44.8% 42.1%	(31.0%
Fines, penalties and forfeits	1,686	309	18.3%	291	17.3%	600	30.0%	4/9	42.1%	(39.2%
Licences or permits	144.142	52.854	36.7%	43.886	30.4%	96.740	67.1%	46.534	69.1%	(5.7%
Transfer and subsidies - Operational Interest	144,142	52,854	30.7%	43,886	30.4%	96,740	67.176	46,534	09.1%	(5.7%
Fuel Levy	-			-	-		-	-	-	
Operational Revenue	1							-		
Gains on disposal of Assets	1							-		
Other Gains	1 :	3.032				3.032	1 .			
Discontinued Operations		0,002	_			0,002	l .	_		
Operating Expenditure	810,716	197,190	24.3%	121,856	15.0%	319,046	39.4%	181,266	42.4%	(32.8%
Employee related costs	201,504	46,326	23.0%	31,845	15.8%	78,171	38.8%	43,686	57.9%	(27.1%
Remuneration of councillors	9,101	1,777	19.5%	1,995	21.9%	3,772	41.5%	797	18.0%	150.5%
Bulk purchases - electricity	185,000	73,935	40.0%	10,202	5.5%	84,137	45.5%	79,514	75.9%	(87.2%
Inventory consumed	79,205	24,587	31.0%	17,326	21.9%	41,912	52.9%	29,499	62.1%	(41.3%
Debt impairment	103,571			-				-	-	
Depreciation and amortisation	52,046	8,147	15.7%	(109)	(.2%)	8,038	15.4%	-	-	(100.0%
Interest Contracted services	33,352	15,651	46.9%	26,716 23,978	80.1%	42,367	127.0% 58.0%	40.000	39.3%	(100.0%
Transfers and subsidies	71,449 7,336	17,476	24.5%	23,978	33.6%	41,455	38.0%	18,923	1.9%	26.79
I ransfers and subsidies Irrecoverable debts written off	30,000		-	-	-		-	-	1.9%	
Operational costs	38,153	9.214	24.2%	9.804	25.7%	19.018	49.8%	8.847	82.2%	10.89
Losses on disposal of Assets	38,153	9,214	24.2%	9,804	25.1%	19,018	49.6%	8,847	82.2%	10.87
Other Losses	1	78		99		177		-		(100.0%
			-							(100.0%
Surplus/(Deficit)	(2,136)	(14,753)		4,311		(10,441)		(31,539)		
Transfers and subsidies - capital (monetary allocations)	59,174	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	44,700	-	-	-	-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101,738	(14,753)		4,311		(10,441)		(31,539)		
Income Tax			-	-		-	-	-	-	-
Surplus/(Deficit) after income tax	101.738	(14,753)		4,311		(10.441)		(31.539)		
Share of Surplus/Deficit attributable to Joint Venture	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(14,700)	-		-	(,++1)		(0.,000)	_	
Share of Surplus/Deficit attributable to Minorities	1			-	1	1	1	_		1
Surplus/(Deficit) attributable to municipality	101,738	(14,753)	-	4,311	_	(10,441)		(31,539)	_	
	101,/38	(14,/53)		4,311		(10,441)		(31,539)		
Share of Surplus/Deficit attributable to Associate	1 -		-	-	1		-	-		
Intercompany/Parent subsidiary transactions	1015			4611	-		-		-	-
Surplus/(Deficit) for the year	101,738	(14,753)		4,311		(10,441)		(31,539)		

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	67.531	9,545	14.1%	6.296	9.3%	15.841	23.5%	12,545	27.9%	(49.8%)
National Government	59,078	6,144	10.4%	6,220	10.5%	12,364	20.9%	11,352	25.8%	
Provincial Government	-		-	-	-		-	-	-	
District Municipality	-	-	-	-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag				-		-	-	-		
Transfers recognised - capital	59,078	6,144	10.4%	6,220	10.5%	12,364	20.9%	11,352	25.8%	(45.2%)
Borrowing	-	-	-	-	-		-	-	-	
Internally generated funds	8,453	3,401	40.2%	76	.9%	3,477	41.1%	1,193	51.0%	(93.6%)
Capital Expenditure Functional	67,531	9,545	14.1%	6,296	9.3%	15,841	23.5%	12,545	27.9%	(49.8%)
Municipal governance and administration	4,907	239	4.9%	76	1.5%	315	6.4%	1,174	121.1%	(93.5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4,907	239	4.9%	76	1.5%	315	6.4%	1,174	128.5%	(93.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety				-				19	3.1%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	19	1.6%	(100.0%
Public Safety	-	-	-	-	-	-	-	-	12.6%	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services Planning and Development	15,000	218	1.5%	2,841	18.9%	3,059	20.4%	2,748	32.0%	3.4%
Road Transport	15,000	218	1.5%	2,841	18.9%	3,059	20.4%	2,748	31.4%	3.4%
Environmental Protection	-		-	-			-	-	-	
Trading Services	47,624	9,087	19.1%	3,378	7.1%	12,466	26.2%	8,604	23.2%	(60.7%
Energy sources	6,000	3,162	52.7%	179	3.0%	3,340	55.7%	1,357	33.9%	
Water Management	35,035	4,247	12.1%	2,567	7.3%	6,813	19.4%	5,970	20.0%	(57.0%
Waste Water Management	3,090	1,679	54.4%	506	16.4%	2,185	70.7%	1,277	59.4%	(60.4%
Waste Management	3,500		-	127	3.6%	127	3.6%	-	-	(100.0%
Other		-	-					-	-	

R Housands					202	22/23					
R Housands		Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	1
Rebousemeds				Main		Main		Expenditure as		Expenditure as	Q2 of 2022/23 to Q2 of 2023/2
Cash Flow from Operating Activities	D thousands			appropriation		appropriation					
Receipts											
Pepperly rutes Service charges		773 969	168 149	21 7%	109 490	14 1%	277 638	35.9%	137 030	40.9%	(20.1%
Service charges 930,407 75.532 19.9% 44.318 11.7% 119.850 31.5% 52.480 44.3% [15.6] Other remains and Subdises - Operational 144.142 46.211 32.1% 25.9% 16.07 47.9% 42.968 55.9% 16.148 20.1% 16.149 20.											(33.3%
Controller											(15.6%
Transfers and Subsidies - Operational 144, 142 48, 211 32.1% 22.862 15.9% 89.073 47.9% 42.484 62.1% (46.2 Transfers and Subsidies - Capital formations and Subsidies - Capital 149, 142 48, 15.9% 18.1% 59.0% 18.1% 59.0% 18.1% 59.0% 18.1% 59.0% 19.0	=	,	.,				.,		. ,		61.93
Transfers and Suboides - Capital formations and employees (797.266) (191.620) 14.4% (85.154) 12.0% (186.774) 26.4% (72.995) 22.2% 16.75 (190.7391) 10.16.2% (85.154) 12.0% (186.774) 27.7% (72.995) 31.4% 16.5% (190.7391) 10.16.2% (190.7391) 10.16											
Interest 1.5 593 1.5 1					22,802	15.9%					
Dividends Company Co		39,174		10.176	-						
Payments			393		-		393		35		(100.0%
Suppliers and employees (73.514) (101.620) 15.1% (85.154) 12.6% (186.774) 27.7% (72.995) 31.4% 16. Transfers and grants (3.352) 27. Transfers ((707 266)	(101 620)	14.4%	(85.154)	12.0%	(186 774)	26.4%	(72 995)	20.2%	16.79
Finance charges Transfers and grants Net Cash From/(used) Operating Activities Receipts Phoneads on disposal of PPE Demanse (increase) in non-current debtors (not used) Demanse (increase) in non-current receivables Demanse (increase) in non-current re											16.79
Transfers and grants (E2.0 See See See See See See See See See Se			(,,	-	(==, -= -,		(,,		(,)	-	
Net Cash From/(used) Operating Activities 66,703 66,528 99.7% 24,336 36.5% 99,865 136.2% 64,036 93.4% (62.0 Cash From Investing Activities Receipts Piccosed on disposal of PFE Demasse (increase) in non-current receivables Demasse (increase) in non-curr		(,,			_				_		
Recipits		66,703	66,528	99.7%	24,336	36.5%	90,865	136.2%	64,036	93.4%	(62.0%
Recipits	Cash Flow from Investing Activities										
Proceeds on disposal of PPE Decrease (increase) in non-current evolvables Decrease (increase) in soft evolvables Decrease (increase) in consumer deposits Decrease (increase) in creamer d				_	_				_		l .
Decrease (increase) in non-current debths (for tuesd) Capital capital (increase) in non-current revisibles Capital capit											
Decrease (increase) in non-current receivables Decrease (increase) in no					_				_		
Decrease (increase) in non-current investments					_				_		
Payments (59.078) (10.731) 18.2% (10.254) 17.4% (20.986) 35.5% (14.837) 33.7% (30.9 consists) (10.731) (10					_				_		
Capital assets (95.078) (10,731) 18.2% (10,254) 17.4% (20,986) 35.5% (14,837) 33.7% (30.9 Mc Capital foundational process of the Capital foundation		(59.078)	(10.731)	18.2%	(10.254)	17.4%	(20.986)	35.5%	(14.837)	33.7%	(30.9%
Cash Flow from Financing Activities Recipits Shot tem loans Borrowing long termindrancing Increase (Glocease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities Net Increase) (Increase) in cash held 7,625 55,797 731.8% 14,082 184.7% 69,879 916.5% 49,199 137.2% (71.4 14,082 184.7% 5,033 133.6% 60.667 1,510.4% 5,033 133.6% 64,120 166.3% 116.3% 126.3											(30.9%
Receipts	Net Cash from/(used) Investing Activities	(59,078)	(10,731)	18.2%	(10,254)	17.4%	(20,986)	35.5%	(14,837)	33.7%	(30.9%
Receipts	Cash Flow from Financing Activities										
Short term loars Sorrowing long term/efficiancing Increases (decrease) in consumer deposits Payments Repsyment of borrowing Net Cash from/(Leed Financing Activities Net Increase) in cash held 7,625 55,797 731.8% 14,082 184.7% 69,879 916.5% 49,199 137.2% (71.4 156.5% 12.6 166.5% 15.0 183.6% 75.033 133.6% 75.035 133.6%	Receints		l .								l .
Increase (decrease) in consumer deposits - - - - - - - - -					-				-		
Payments	Borrowing long term/refinancing				-				-		
Regispment of borowing Net Cash from/(used) Financing Activities Net Increase/(Decrease) in cash held 7,625 55,797 731,8% 14,082 184,7% 69,879 916,5% 49,199 137,2% (71.4 Cash loan bequivalents at the year begin: 3,767 5,033 133,6% 60,667 1,510.4% 5,033 133,6% 54,120 166,3% 12.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1	Increase (decrease) in consumer deposits			-	-	-			-	-	
Net Cash from/(used) Financing Activities	Payments										
Net Increase/(Decrease) in cash held 7,625 55,797 731.8% 14,082 184.7% 69,879 916.5% 49,199 137.2% (71.4% Cash/cash equivalents at the year begin: 3,767 5,033 133.6% 60.667 1,610.4% 5,033 133.6% 54,120 166.3% 12.	Repayment of borrowing			-	-	-		-		-	
Cashicash equivalents at the year begin: 3,767 5,033 133.6% 60,667 1,610.4% 5,033 133.6% 54,120 166.3% 12.	Net Cash from/(used) Financing Activities	-		-	-	-	-	-	-	-	
Cashicash equivalents at the year begin: 3,767 5,033 133.6% 60,667 1,610.4% 5,033 133.6% 54,120 166.3% 12.	Net Increase/(Decrease) in cash held	7,625	55,797	731.8%	14,082	184.7%	69,879	916.5%	49,199	137.2%	(71.4%
											12.19
	Cash/cash equivalents at the year end:	11,392	60,667	532.5%	74,749	656.1%	74,749	656.1%	103,319	137.8%	(27.7%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	То	tal	Actual Bad Deb	ts Written Off to tors		-Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,889	2.4%	3,142	1.5%	2,874	1.4%	192,723	94.6%	203,629	21.1%	2	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,856	46.2%	2,221	6.9%	792	2.5%	14,289	44.4%	32,158	3.3%	19	.1%	-	
Receivables from Non-exchange Transactions - Property Rates	13,135	4.0%	10,428	3.2%	7,886	2.4%	296,228	90.4%	327,677	34.0%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,023	5.3%	493	2.6%	355	1.8%	17,398	90.3%	19,270	2.0%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	1,106	4.9%	568	2.5%	466	2.1%	20,262	90.4%	22,402	2.3%	0	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-		-	-			-	-	-	-
Interest on Arrear Debtor Accounts	5,804	2.3%	5,623	2.2%	5,659	2.3%	233,631	93.2%	250,718	26.0%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-		-	-	-	-	-
Other	2	-	1	-	120	.1%	107,166	99.9%	107,289	11.1%	-	-	-	-
Total By Income Source	40,816	4.2%	22,477	2.3%	18,152	1.9%	881,698	91.5%	963,144	100.0%	22	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11,498	38.5%	817	2.7%	316	1.1%	17,267	57.8%	29,897	3.1%	14	-	-	-
Commercial	13,942	7.9%	8,478	4.8%	4,776	2.7%	149,465	84.6%	176,662	18.3%	1	-	-	-
Households	15,376	2.0%	13,182	1.7%	13,060	1.7%	714,966	94.5%	756,585	78.6%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40,816	4.2%	22,477	2.3%	18,152	1.9%	881,698	91.5%	963,144	100.0%	22	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23,215	3.1%	19,536	2.6%	2,786	.4%	703,367	93.9%	748,904	64.0%
Bulk Water	3,394	2.4%	-	-	3,436	2.4%	135,442	95.2%	142,271	12.2%
PAYE deductions	-		-	-	-		-	-	-	
VAT (output less input)	-		-	-	-		-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-		-	-	-		-	-	-	
Trade Creditors	15,640	5.6%	494	.2%	264	.1%	263,100	94.1%	279,499	23.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42,249	3.6%	20,030	1.7%	6,486	.6%	1,101,909	94.1%	1,170,674	100.0%

Contact Details

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

Source Local Government Database

AGGREGRATED INFORMATION FOR NATIONAL STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2023/24 2022/23									
	Budget First Quarter Second Quarter Year to Date							Second	1	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2022/23 to Q2 of 2023/2
Operating Revenue and Expenditure										
Operating Revenue	26.746.624	7.146.520	26.7%	6.267.687	23.4%	13.414.207	50.2%	5.869.565	48.8%	6.8%
	20,740,024	1,140,320	20.176	0,201,001	23.4%	13,414,207	30.2%	3,009,303	40.0%	0.07
Exchange Revenue										
Service charges - Electricity	7,116,307	1,518,153	21.3%	1,287,960	18.1%	2,806,113	39.4%	863,109	34.6%	49.29
Service charges - Water	2,289,062	368,721	16.1%	421,801	18.4%	790,523	34.5%	782,222	55.6%	(46.1%
Service charges - Waste Water Management	706,832	169,747	24.0%	153,034	21.7%	322,781	45.7%	158,002	44.8%	(3.1%
Service charges - Waste Management	923,346 83.448	202,438 20.427	21.9% 24.5%	188,757	20.4% 19.4%	391,196 36.585	42.4% 43.8%	192,743 15.135	47.5% 45.0%	(2.1%
Sale of Goods and Rendering of Services				16,159			43.8%	10,824		6.89
Agency services Interest	110,838	10,041	9.1%	13,164	11.9%	23,205	20.9%	10,824	10.4%	(100.0%
Interest earned from Receivables	1,121,201	319,454	28.5%	302.847	27.0%	622,301	55.5%	239,162	52.0%	26.69
Interest earned from Current and Non Current Assets	182.345	41,487	22.8%	40,472	22.2%	81,959	44.9%	26,228	28.6%	54.3
Dividends	385	41,407	22.076	40,472	22.2%	01,939	44.970	20,220	20.0%	34.37
Rent on Land	18,921	5.445	28.8%	4.829	25.5%	10.274	54.3%	4.671	52.2%	3.49
Rental from Fixed Assets	107.444	18.974	17.7%	16.155	15.0%	35.128	32.7%	15.003	25.8%	7.79
Licence and permits	30.068	3.298	11.0%	4.650	15.5%	7.948	26.4%	4.596	20.8%	1.29
Operational Revenue	406,698	23,071	5.7%	40,535	10.0%	63,605	15.6%	49,566	19.6%	(18.2%
Non-Exchange Revenue	,			,			1	,		(
Property rates	4.376.604	1.062.765	24.3%	871.812	19.9%	1.934.577	44.2%	918.076	47.5%	(5.0%
Surcharges and Taxes	54,884	11.995	21.9%	15.427	28.1%	27.422	50.0%	(8.521)	44.8%	(281.1%
Fines, penalties and forfeits	145.567	12.030	8.3%	16.111	11.1%	28.141	19.3%	13.673	13.5%	17.89
Licences or permits	15,831	942	6.0%	1,620	10.2%	2.562	16.2%	(1,736)	111.6%	(193.3%
Transfer and subsidies - Operational	8.494.623	3,146,771	37.0%	2,709,753	31.9%	5.856.524	68.9%	2,419,313	63.2%	12.09
Interest	153.474	43.405	28.3%	38 159	24.9%	81.564	53.1%	35 980	30.4%	6.19
Fuel Levy	370.065	154.194	41.7%	123.355	33.3%	277.549	75.0%	118,645	72.0%	4.09
Operational Revenue	9.762	756	7.7%	763	7.8%	1,519	15.6%	110,040	12.0%	(100.0%
Gains on disposal of Assets	14.866	4.826	32.5%	321	2.2%	5.147	34.6%	1.350	5.9%	(76.2%
Other Gains	14,043	7,580	54.0%	2	-	7.583	54.0%	1,000	4.3%	(100.0%
Discontinued Operations	8		-	-						
Operating Expenditure	27,555,225	6,130,900	22.2%	6,418,400	23.3%	12,549,300	45.5%	4,967,848	42.9%	29.2%
Employee related costs	7,947,074	1,898,581	23.9%	1,872,289	23.6%	3,770,870	47.4%	1,752,057	46.7%	6.99
Remuneration of councillors	456,800	100,650	22.0%	133,234	29.2%	233,884	51.2%	97,287	44.8%	36.99
Bulk purchases - electricity	6,392,046	1,739,795	27.2%	1,425,855	22.3%	3,165,650	49.5%	1,160,508	52.6%	22.99
Inventory consumed	1,586,263	294,888	18.6%	368,908	23.3%	663,796	41.8%	330,273	41.3%	11.79
Debt impairment	2,243,094	155,456	6.9%	68,177	3.0%	223,633	10.0%	(242,712)	14.1%	(128.1%
Depreciation and amortisation	2,391,037	242,734	10.2%	443,007 256,208	18.5% 46.2%	685,741	28.7% 97.3%	324,936 223,474	28.1%	36.39
Contracted services	554,462	283,537 658.513	51.1% 21.2%	256,208 977.088	46.2% 31.5%	539,745	52.7%	744.357	65.2% 44.8%	14.69
Contracted services Transfers and subsidies	3,101,177 752.164	267.297	35.5%	350 922	31.5% 46.7%	1,635,601 618,219	82.7%	118.301	44.8%	196.69
ransters and subsidies Irrecoverable debts written off	230.264	5,141	35.5%	20,445	46.7% 8.9%	25,586	11.1%	23.866	9.1%	(14.3%
Operational costs	1.895.637	484,724	25.6%	20,445 505.708	26.7%	990.432	52.2%	435,727	46.7%	16.19
Losses on disposal of Assets	1,090,007	404,724	23.0%	303,706	20.1%	990,432	32.276	433,727	40.7%	10.13
Other Losses	5.206	(415)	(8.0%)	(3,441)	(66.1%)	(3,855)	(74.1%)	(226)	(18.3%)	1,421.39
	., .,		(0.076)		(00.176)		(74.170)		(10.370)	1,421.37
Surplus/(Deficit)	(808,601)	1,015,620		(150,713)		864,907		901,717		
Transfers and subsidies - capital (monetary allocations)	3,386,887	367,237	10.8%	594,527	17.6%	961,764	28.4%	600,026	22.8%	(.9%
Transfers and subsidies - capital (in-kind)	51,700		-	-	-	-	-	99	-	(100.0%
Surplus/(Deficit) after capital transfers and contributions	2,629,986	1,382,856		443,814		1,826,671		1,501,842		
Income Tax	-		-	-				-	-	
Surplus/(Deficit) after income tax	2.629.986	1,382,856		443,814		1,826,671		1,501,842		
Share of Surplus/Deficit attributable to Joint Venture		.,502,000		710,014		.,520,077		.,501,042	_	
Share of Surplus/Deficit attributable to John Verliure Share of Surplus/Deficit attributable to Minorities	1	1	1 1					1	[1
	2.629.986	1.382.856	_	443.814		1.826.671		1.501.842		
Surplus/(Deficit) attributable to municipality	2,029,986	1,382,856		443,814		1,820,6/1		1,501,842		
Share of Surplus/Deficit attributable to Associate	1	1				i		1		
Intercompany/Parent subsidiary transactions	21	48	229.8%	60	286.0%	109	515.8%	26	48.2%	131.49
Surplus/(Deficit) for the year	2,630,007	1,382,905		443,875		1,826,780		1,501,868		

		2023/24								
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	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	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/24
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	3.634.933	673,938	18.5%	945,736	26.0%	1,619,674	44.6%	875,186	29.5%	8.1%
National Government	2.838.256	574,791	20.3%	756.096	26.6%	1.330.887	46.9%	669.821	29.3%	12.9%
Provincial Government	-		-	795		795	-	-	-	(100.0%)
District Municipality	7,000		-	-				-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	869	-	869		1,962	21.0%	(55.7%)
Transfers recognised - capital	2,845,256	574,791	20.2%	757,760	26.6%	1,332,551	46.8%	671,782	29.2%	12.8%
Borrowing	-	7,482	-	6,092	-	13,574	-	52,989	44.7%	(88.5%)
Internally generated funds	789,677	91,666	11.6%	181,884	23.0%	273,550	34.6%	150,415	27.6%	20.9%
Capital Expenditure Functional	3,697,460	676,063	18.3%	954,165	25.8%	1,630,228	44.1%	877,604	29.5%	8.7%
Municipal governance and administration	191,434	30,606	16.0%	55,849	29.2%	86,454	45.2%	41,679	32.8%	34.0%
Executive and Council	5,397	2,232	41.4%	392	7.3%	2,624	48.6%	870	46.0%	(55.0%)
Finance and administration	185,487	28,374	15.3%	55,389	29.9%	83,763	45.2%	40,809	32.5%	35.7%
Internal audit	550	-	-	68	12.4%	68	12.4%	-	-	(100.0%)
Community and Public Safety	196,793	25,109	12.8%	22,983	11.7%	48,092	24.4%	26,486	15.9%	(13.2%)
Community and Social Services	88,080	9,212	10.5%	9,429	10.7%	18,641	21.2%	19,084	19.3%	(50.6%)
Sport And Recreation	36,274	5,081	14.0%	6,549	18.1%	11,630	32.1%	5,350	18.3%	22.4%
Public Safety	40,580	2,721	6.7%	1,428	3.5%	4,149	10.2%	1,668	9.9%	(14.4%)
Housing Health	31,000 859	8,096	26.1%	5,576	18.0%	13,672	44.1%	71 313	.5%	7,767.9%
Fealth Economic and Environmental Services	1.029.363		23.7%	312.968	30.4%		54.1%	170.974		(100.0%) 83.1%
Planning and Development	1,029,363	244,309 55.401	23.7% 49.2%	312,968 117,762	30.4% 104.6%	557,277 173,163	153.9%	170,974	28.5% 22.2%	83.1% 544.7%
Road Transport	913.566	188.526	20.6%	194.517	21.3%	383.043	41.9%	152.610	29.4%	27.5%
Environmental Protection	3.268	381	11.7%	690	21.1%	1.071	32.8%	132,010	6.0%	600.3%
Trading Services	2.279.870	376.040	16.5%	562,365	24.7%	938,405	41.2%	637.753	30.8%	(11.8%)
Energy sources	428,887	68,945	16.1%	145,787	34.0%	214,733	50.1%	121,523	37.9%	20.0%
Water Management	1,168,826	216,162	18.5%	270,110	23.1%	486,272	41.6%	378,326	32.2%	(28.6%)
Waste Water Management	590,855	74,646	12.6%	125,079	21.2%	199,725	33.8%	127,404	23.6%	(1.8%)
Waste Management	91,302	16,287	17.8%	21,389	23.4%	37,676	41.3%	10,499	14.9%	103.7%
Other			-	-		-		711	50.8%	(100.0%)

				2023/24				202	22/23	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	1	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2022/23 to Q2 of 2023/2
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	25,892,578	7,068,514	27.3%	6,553,867	25.3%	13,622,381	52.6%	6,281,467	53.7%	4.39
Property rates	3,593,388	625,738	17.4%	658,975	18.3%	1,284,714	35.8%	784,074	47.4%	(16.0%
Service charges	9,812,508	1,632,397	16.6%	1,538,676	15.7%	3,171,074	32.3%	2,174,023	45.0%	(29.2%
Other revenue	1.713.345	982.690	57.4%	790.558	46.1%	1,773,248	103.5%	790.516	162.0%	
Transfers and Subsidies - Operational	7.660.153	2.825.658	36.9%	2.610.374	34.1%	5.436.032	71.0%	1.622.401	45.5%	60.99
Transfers and Subsidies - Capital	2.890.009	982.133	34.0%	936.013	32.4%	1,918,146	66.4%	889.006	47.8%	5.39
Interest	222.853	19.898	8.9%	19.271	8.6%	39.169	17.6%	21,448	23.5%	(10.2%
Dividends	321		-				-			
Payments	(22.629.559)	(5.179.895)	22.9%	(4.621.836)	20.4%	(9.801.731)	43.3%	(3.533.825)	34.4%	30.89
Suppliers and employees	(22,126,268)	(5,179,895)	23.4%	(4,621,836)	20.9%	(9,801,731)	44.3%	(3,533,004)	35.6%	30.89
Finance charges	(492,186)		-	-	-	-	-	(822)	.1%	(100.0%
Transfers and grants	(11,105)		-	-	-			- 1	-	
Net Cash from/(used) Operating Activities	3,263,019	1,888,619	57.9%	1,932,031	59.2%	3,820,650	117.1%	2,747,642	133.6%	(29.7%
Cash Flow from Investing Activities										
Receipts	(637)	3,514	(552.0%)	(889)	139.7%	2.625	(412,3%)	(963)	(3.6%)	(7.6%
Proceeds on disposal of PPE	9,203	570	6.2%	95	1.0%	665	7.2%	127	2.4%	(25.0%
Decrease (Increase) in non-current debtors (not used)	· ·		-	-	-			-	-	
Decrease (increase) in non-current receivables	25,573	2,156	8.4%	(984)	(3.8%)	1,172	4.6%	(389)	(13.7%)	152.99
Decrease (increase) in non-current investments	(35,412)	788	(2.2%)	-		788	(2.2%)	(700)	(3.0%)	(100.0%
Payments	(4,274,262)	(704,167)	16.5%	(1,115,708)	26.1%	(1,819,875)	42.6%	(799,317)	27.8%	39.69
Capital assets	(4,274,262)	(704,167)	16.5%	(1,115,708)	26.1%	(1,819,875)	42.6%	(799,317)	27.8%	39.69
Net Cash from/(used) Investing Activities	(4,274,899)	(700,653)	16.4%	(1,116,597)	26.1%	(1,817,250)	42.5%	(800,280)	27.9%	39.59
Cash Flow from Financing Activities										
Receipts	829	789	95.3%	191	23.1%	981	118.3%	(303)	(.6%)	(163.1%
Short term loans	-		-	-			-	-	-	-
Borrowing long term/refinancing	4,536		-	-			-	-	-	-
Increase (decrease) in consumer deposits	(3,707)	789	(21.3%)	191	(5.2%)	981	(26.5%)	(303)	(3.4%)	(163.1%
Payments	(91,333)			(30,491)	33.4%	(30,491)	33.4%	(61,631)	37.7%	(50.5%
Repayment of borrowing	(91,333)	-	-	(30,491)	33.4%	(30,491)	33.4%	(61,631)	37.7%	(50.5%
Net Cash from/(used) Financing Activities	(90,505)	789	(.9%)	(30,299)	33.5%	(29,510)	32.6%	(61,934)	(88.4%)	(51.1%
Net Increase/(Decrease) in cash held	(1,102,385)	1,188,755	(107.8%)	785,135	(71.2%)	1,973,890	(179.1%)	1,885,428	1,471.6%	(58.4%
Cash/cash equivalents at the year begin:	2,532,395	1,475,244	58.3%	2,915,282	115.1%	1,475,244	58.3%	4,689,006	46.9%	(37.8%
Cash/cash equivalents at the year end:	1,430,010	2,915,593	203.9%	3,697,192	258.5%	3,697,192	258.5%	6,625,352	238.6%	(44.2%
		1					1			

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60	Days	61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,368,584	4.0%	3,226,721	4.9%	3,263,834	4.9%	96,798,354	186.1%	104,657,493	30.9%	4,175,056	2.3%	56,333,916	57.3%
Trade and Other Receivables from Exchange Transactions - Electricity	8,079,656	32.7%	2,211,049	9.1%	1,630,628	7.5%	28,046,501	150.8%	39,967,835	11.8%	96,500	(.9%)	7,435,543	20.4%
Receivables from Non-exchange Transactions - Property Rates	7,636,823	16.7%	2,260,138	5.6%	2,255,637	5.8%	56,480,850	171.9%	68,633,448	20.3%	114,452	(.1%)	26,930,614	42.9%
Receivables from Exchange Transactions - Waste Water Management	2,039,703	9.2%	993,650	4.9%	1,088,086	5.1%	29,416,525	180.8%	33,537,963	9.9%	1,173,834	1.3%	10,593,830	33.7%
Receivables from Exchange Transactions - Waste Management	1,373,446	8.5%	674,275	4.3%	762,219	4.8%	24,306,077	182.3%	27,116,017	8.1%	531,967	.1%	7,142,837	28.7%
Receivables from Exchange Transactions - Property Rental Debtors	132,689	5.1%	60,602	2.6%	32,523	1.5%	3,346,386	190.7%	3,572,200	1.1%	(105)	-	666,223	18.7%
Interest on Arrear Debtor Accounts	1,788,585	7.0%	1,189,039	4.8%	1,461,207	5.8%	40,934,752	182.3%	45,373,583	13.5%	254,163	.6%	8,865,552	22.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	517	1.7%	300	1.0%	319	1.0%	29,293	96.3%	30,428	-	-	-	324,787	1,067.4%
Other	(883,940)	(6.2%)	242,639	2.4%	171,630	1.6%	15,823,387	202.1%	15,353,715	4.5%	42,027	(.2%)	3,133,667	24.3%
Total By Income Source	21,536,062	10.9%	10,858,414	5.3%	10,666,081	5.3%	295,182,127	178.5%	338,242,683	100.0%	6,387,894	1.1%	121,426,968	39.2%
Debtors Age Analysis By Customer Group														
Organs of State	1,611,420	12.7%	731,377	5.8%	782,240	6.2%	18,939,767	175.4%	22,064,804	6.5%	3,181	-	1,193,122	6.2%
Commercial	10,039,031	22.0%	2,707,791	6.7%	2,382,850	6.0%	49,834,088	165.3%	64,963,760	19.2%	76,812	.1%	16,891,542	30.6%
Households	9,465,912	7.8%	7,266,832	4.9%	7,434,771	5.1%	221,594,806	182.1%	245,762,321	72.7%	6,307,901	.8%	103,232,268	44.7%
Other	419,699	10.9%	152,413	5.3%	66,220	3.7%	4,813,466	179.9%	5,451,798	1.6%	-	-	110,037	2.4%
Total By Customer Group	21,536,062	10.9%	10,858,414	5.3%	10,666,081	5.3%	295,182,127	178.5%	338,242,683	100.0%	6,387,894	1.1%	121,426,968	39.2%

Part 5: Creditor Age Analysis

•	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8,726,402	22.6%	2,725,474	8.6%	2,231,958	9.8%	43,579,737	159.1%	57,263,571	54.9%
Bulk Water	1,480,093	12.4%	596,336	6.8%	298,064	3.9%	12,695,251	176.9%	15,069,744	14.4%
PAYE deductions	382,715	207.7%	1,657	.1%	4,200	(13.1%)	21,776	5.3%	410,349	.4%
VAT (output less input)	91,394	60.3%	4,077	47.0%	2,380	1.7%	58,328	91.0%	156,179	.1%
Pensions / Retirement	342,214	41.2%	5,018	83.1%	8,507	3.8%	279,537	71.8%	635,276	.6%
Loan repayments	7,463	4.5%	(659)	(.4%)	0		158,185	95.9%	164,989	.2%
Trade Creditors	4,239,794	32.1%	1,145,102	8.8%	610,369	4.7%	20,558,981	154.4%	26,554,246	25.4%
Auditor-General	45,509	42.9%	47,652	28.1%	28,853	23.2%	183,579	105.7%	305,593	.3%
Other	759,433	16.1%	72,060	10.8%	110,430	3.3%	2,806,113	169.9%	3,748,035	3.6%
Total	16,075,017	26.2%	4,596,719	7.2%	3,294,760	6.2%	80,341,486	160.4%	104,307,983	100.0%

Contact Details

Municipal Manager

Financial Manager

Source Local Government Database

1. All figures in this report are unaudited.