



provincial treasury

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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Ref MPT 12/1/1

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.

STATUS OF DATA STRINGS SUBMISSION AS AT 31 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						
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

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1,162,773	36,070	3.1%	352,512	30.3%	388,582	33.4%	68,343	34.9%	415.8%	
Property rates	93,544	1,043	1.1%	6,342	6.8%	7,385	7.9%	37,109	79.1%	(82.9%)	
Service charges	96,125	3,601	3.7%	14,445	15.0%	18,046	18.8%	741,924	863.4%	(88.1%)	
Other revenue	2,862	1,834	68.4%	30,135	1,123.5%	31,969	1,191.8%	(989,979)	(118,342.5%)	(103.0%)	
Transfers and Subsidies - Operational	423,109	-	-	140,930	33.3%	140,930	33.3%	129,376	72.2%	8.9%	
Transfers and Subsidies - Capital	521,418	29,502	5.7%	190,653	30.8%	190,245	36.5%	149,912	76.5%	7.2%	
Interest	25,894	-	-	7	-	7	-	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(565,660)	(61,993)	11.0%	(178,448)	31.5%	(240,441)	42.5%	(59,739)	17.0%	198.7%	
Suppliers and employees	(565,660)	(61,993)	11.0%	(178,448)	31.5%	(240,441)	42.5%	(59,739)	17.0%	198.7%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	597,113	(25,923)	(4.3%)	174,064	29.2%	148,141	24.8%	8,604	66.7%	1,923.0%	
Cash Flow from Investing Activities											
Receipts	(4,546)	469	(10.3%)	-	-	469	(10.3%)	(1,010)	837.0%	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(16)	27	(165.5%)	-	-	27	(165.5%)	(310)	-	(100.0%)	
Decrease (increase) in non-current investments	(4,229)	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%	327.9%	
Capital assets	(549,574)	(31,559)	5.7%	(95,249)	17.3%	(126,808)	23.1%	(22,260)	16.7%	327.9%	
Net Cash from/(used) Investing Activities	(554,120)	(31,090)	5.6%	(95,249)	17.2%	(126,339)	22.8%	(23,270)	17.0%	309.3%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	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	-	-	(57,291)	(218.6%)	-	-	186,342	-	(130.7%)	
Cash/cash equivalents at the year end:	69,205	(57,013)	(82.4%)	21,524	31.1%	21,524	31.1%	201,828	568.4%	(89.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1,260	3.0%	1,440	3.4%	1,125	2.7%	38,544	91.0%	42,370	8.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,094	6.8%	1,184	7.4%	642	4.0%	13,085	81.8%	16,005	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,546	3.4%	5,347	2.8%	4,614	2.4%	175,114	91.4%	191,621	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	994	1.5%	985	1.5%	899	1.4%	61,658	95.6%	64,526	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	889	-	926	1.6%	786	1.4%	54,428	95.4%	57,029	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur Debtor Accounts	3,561	2.6%	3,582	2.6%	3,443	2.5%	126,603	92.3%	137,189	27.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1.4%	0	1.4%	0	3.0%	8	94.1%	8	-	-	-	-	-
Total By Income Source	14,335	2.8%	13,465	2.6%	11,509	2.3%	469,439	92.3%	508,748	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,028	9.7%	2,333	7.5%	1,716	5.5%	24,122	77.3%	31,198	6.1%	-	-	-	-
Commercial	2,693	3.9%	2,449	3.6%	2,053	3.0%	61,941	89.5%	68,236	13.4%	-	-	-	-
Households	8,614	2.1%	8,682	2.1%	7,740	1.9%	384,277	93.9%	409,314	80.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14,335	2.8%	13,465	2.6%	11,509	2.3%	469,439	92.3%	508,748	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	1.4%	112	11.0%	22	2.2%	871	85.5%	1,019	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14	1.4%	112	11.0%	22	2.2%	871	85.5%	1,019	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
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%	440,867	41.6%	441,478	41.6%	-	-	(100.0%)	
Transfers and Subsidies - Capital	569,183	141,952	24.9%	109,452	19.2%	251,404	44.2%	-	-	(100.0%)	
Interest	7,500	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1,088,075)	(222,254)	20.4%	(431,012)	39.6%	(653,266)	60.0%	(1,229)	6.6%	34,958.9%	
Suppliers and employees	(1,086,486)	(222,254)	20.5%	(431,012)	39.7%	(653,266)	60.1%	(1,229)	6.7%	34,958.9%	
Finance charges	(770)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(919)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	858,313	(53,496)	(6.2%)	181,224	21.1%	127,728	14.9%	(1,229)	(7.5%)	(14,840.9%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(864,205)	(61,949)	7.2%	(227,754)	26.4%	(289,704)	33.5%			(100.0%)	
Capital assets	(864,205)	(61,949)	7.2%	(227,754)	26.4%	(289,704)	33.5%			(100.0%)	
Net Cash from/(used) Investing Activities	(864,205)	(61,949)	7.2%	(227,754)	26.4%	(289,704)	33.5%			(100.0%)	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities											
Net Increase/(Decrease) in cash held	(5,892)	(115,445)	1,959.4%	(46,530)	789.7%	(161,976)	2,749.1%	(1,229)	(57.2%)	3,684.8%	
Cash/cash equivalents at the year begin:	366,673	(2,068)	(.6%)	96,425	26.3%	(2,068)	(.6%)	(55,177)	1.3%	(274.8%)	
Cash/cash equivalents at the year end:	360,781	96,458	26.7%	48,895	13.3%	48,835	13.3%	(61,434)	(14.1%)	(178.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,972	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%	1,227,032	47.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	382	1.1%	396	1.1%	410	1.1%	34,941	98.7%	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 Aneur 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	8%	-	-	-	-
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	6,662	.7%	5,841	.6%	11,059	1.2%	996,568	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	4,698	.6%	5,198	.6%	10,625	1.3%	803,915	97.5%	824,636	29.6%	-	-	-	-
Other	17,352	2.2%	19,709	2.5%	21,835	2.8%	722,612	92.5%	781,508	28.1%	-	-	-	-
Total By Customer Group	31,170	1.1%	32,875	1.2%	47,227	1.7%	2,672,209	96.0%	2,783,480	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	2.1%
PAYE deductions	(10,737)	101.9%	4	-	195	(1.8%)	-	-	(10,538)	(6.2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(8,162)	(162.9%)	9,698	193.6%	291	5.8%	3,182	63.5%	5,009	3.0%
Loan repayments	(3,215)	(6.8%)	8,115	14.7%	1,451	2.6%	49,039	88.5%	55,391	32.7%
Trade Creditors	(0)	100.0%	-	-	(1,406)	(1.2%)	-	-	(0)	-
Auditor-General	(33,996)	(29.3%)	36,549	31.5%	-	-	114,896	99.0%	116,042	68.5%
Total	(56,109)	(33.1%)	54,366	32.1%	530	.3%	170,697	100.7%	169,484	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	4,416,983	1,709,873	38.7%	1,455,262	32.9%	3,165,135	71.7%	1,002,622	51.0%	45.1%	
Property rates	978,180	169,772	17.4%	192,341	19.7%	362,113	37.0%	186,555	48.5%	3.1%	
Service charges	1,747,663	375,806	21.5%	386,967	22.1%	762,393	43.6%	341,424	40.7%	13.2%	
Other revenue	131,089	581,772	441.8%	309,783	235.2%	891,555	677.0%	223,470	350.9%	38.6%	
Transfers and Subsidies - Operational	1,002,704	442,497	44.1%	354,840	33.4%	797,337	75.0%	5,134	1.2%	6,811.6%	
Transfers and Subsidies - Capital	455,474	136,474	30.0%	210,216	46.2%	346,692	76.1%	236,000	68.4%	(10.9%)	
Interest	41,272	3,531	8.6%	1,513	3.7%	5,044	12.2%	10,040	-	(84.9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(3,722,626)	(2,437,583)	65.5%	(1,729,793)	46.5%	(4,167,376)	111.9%	(1,378,478)	84.4%	25.5%	
Suppliers and employees	(3,692,400)	(2,437,583)	66.0%	(1,729,793)	46.8%	(4,167,376)	112.9%	(1,378,478)	85.2%	25.5%	
Finance charges	(26,739)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3,437)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	694,357	(727,710)	(104.8%)	(274,531)	(39.5%)	(1,002,241)	(144.3%)	(375,856)	(110.3%)	(27.0%)	
Cash Flow from Investing Activities											
Receipts	289	315	109.0%	(164)	(56.9%)	151	52.1%	(79)	-	107.1%	
Proceeds on disposal of PPE	-	-	-	(164)	(56.9%)	151	52.1%	(79)	-	107.1%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	289	315	109.0%	(164)	(56.9%)	151	52.1%	(79)	-	107.1%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(645,474)	(143,059)	22.2%	(197,709)	30.6%	(340,768)	52.8%	(126,479)	27.0%	56.3%	
Capital assets	(645,474)	(143,059)	22.2%	(197,709)	30.6%	(340,768)	52.8%	(126,479)	27.0%	56.3%	
Net Cash from/(used) Investing Activities	(645,185)	(142,744)	22.1%	(197,873)	30.7%	(340,617)	52.8%	(126,558)	27.1%	56.3%	
Cash Flow from Financing Activities											
Receipts	(5,241)	592	(11.3%)	527	(10.0%)	1,119	(21.3%)	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(5,241)	592	(11.3%)	527	(10.0%)	1,119	(21.3%)	-	-	(100.0%)	
Payments	(15,631)	-	-	-	-	-	-	9,928	-	(100.0%)	
Repayment of borrowing	(15,631)	-	-	-	-	-	-	9,928	-	(100.0%)	
Net Cash from/(used) Financing Activities	(20,272)	592	(2.9%)	527	(2.6%)	1,119	(5.5%)	9,928	22.7%	(94.7%)	
Net Increase/(Decrease) in cash held	28,900	(869,862)	(3,009.9%)	(471,878)	(1,632.8%)	(1,341,740)	(4,642.7%)	(492,487)	(842.6%)	(4.2%)	
Cash/cash equivalents at the year begin:	144,511	205,762	142.4%	(664,562)	(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)	(653.3%)	(1,136,429)	(653.3%)	(816,913)	(716.0%)	39.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	11,617	8.8%	5	-	7,522	5.7%	113,242	85.5%	132,387	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95,951	40.2%	215	1%	22,544	9.4%	119,887	50.2%	238,596	22.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58,653	14.3%	119	-	22,420	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%	107,614	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 Aneur Debtor Accounts	7,267	6.3%	1	-	7,160	6.2%	101,418	87.5%	115,846	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,632	5.3%	104	3%	2,221	7.1%	27,114	87.3%	31,071	2.9%	-	-	-	-
Total By Income Source	189,924	17.6%	467	-	70,754	6.5%	820,677	75.9%	1,081,822	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23,895	11.3%	70	-	12,134	5.7%	176,040	83.0%	212,138	19.6%	-	-	-	-
Commercial	46,220	27.3%	129	1%	14,209	8.4%	109,054	64.3%	169,613	15.7%	-	-	-	-
Households	118,565	17.3%	267	-	43,876	6.4%	525,363	76.3%	688,461	63.6%	-	-	-	-
Other	854	7.4%	1	-	535	4.6%	10,220	88.0%	11,610	1.1%	-	-	-	-
Total By Customer Group	189,924	17.6%	467	-	70,754	6.5%	820,677	75.9%	1,081,822	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	102,213	25.7%	107,538	27.1%	90,632	22.8%	96,788	24.4%	397,171	36.6%
Bulk Water	-	-	17	-	1	-	235,364	100.0%	235,382	21.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35,897	8.3%	8,236	1.9%	21,933	5.1%	366,697	84.7%	432,764	39.9%
Auditor-General	-	-	-	-	3,395	24.0%	10,734	76.0%	14,129	1.3%
Other	392	6.8%	1,815	31.6%	1,228	21.4%	2,312	40.2%	5,748	5.3%
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 Matiza	013 759 2013

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	314,114	94,006	29.9%	82,371	26.2%	176,377	56.2%	89,585	63.1%	(8.1%)	
Property rates	25,020	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%	27,888	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%	35,336	34.4%	85,054	81.4%	36,464	85.5%	(1.4%)	
Transfers and Subsidies - Capital	36,705	11,593	31.6%	11,477	31.3%	23,070	62.9%	10,000	62.2%	14.8%	
Interest	358	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(280,245)	(65,467)	23.4%	(49,806)	17.8%	(115,273)	41.1%	(50,278)	42.9%	(.9%)	
Suppliers and employees	(283,245)	(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%	(17.2%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(36,500)	(6,619)	18.1%	(6,707)	18.4%	(13,326)	36.5%	(17,733)	61.9%	(62.2%)	
Capital assets	(36,500)	(6,619)	18.1%	(6,707)	18.4%	(13,326)	36.5%	(17,733)	61.9%	(62.2%)	
Net Cash from/(used) Investing Activities	(36,500)	(6,619)	18.1%	(6,707)	18.4%	(13,326)	36.5%	(17,733)	61.9%	(62.2%)	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	(5)	-	(5)	-	(35)	-	(86.9%)	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(5)	-	(5)	-	(35)	-	(86.9%)	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities				(5)		(5)		(35)		(86.9%)	
Net Increase/(Decrease) in cash held	(2,631)	21,919	(833.2%)	25,853	(982.8%)	47,773	(1,816.0%)	21,540	522.0%	20.0%	
Cash/cash equivalents at the year begin:	112,074	24,434	21.8%	41,824	37.3%	24,434	21.8%	42,265	106.8%	(1.0%)	
Cash/cash equivalents at the year end:	109,443	41,824	38.2%	60,499	55.3%	60,499	55.3%	63,805	362.5%	(5.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,574	2.2%	1,543	1.3%	1,374	1.2%	113,207	95.4%	118,688	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%	1,805	1.2%	1,559	1.1%	100,857	95.9%	136,544	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	974	1.3%	946	1.2%	928	1.2%	74,779	96.3%	77,626	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2,270	100.0%	2,270	.3%	-	-	-	-
Interest on Aneur Debtor Accounts	4,025	1.7%	3,984	1.6%	3,933	1.6%	231,230	95.1%	243,172	30.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	.1%	43	.1%	53	.1%	38,689	99.7%	38,806	4.8%	-	-	-	-
Total By Income Source	19,967	2.5%	12,084	1.5%	12,318	1.5%	763,712	94.5%	808,081	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	421	2.1%	414	2.1%	423	2.1%	18,474	93.6%	19,733	2.4%	-	-	-	-
Commercial	11,324	4.8%	3,843	1.6%	4,108	1.7%	215,967	1.7%	235,063	29.1%	-	-	-	-
Households	8,222	1.5%	8,026	1.5%	7,787	1.4%	529,250	95.7%	553,285	68.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19,967	2.5%	12,084	1.5%	12,318	1.5%	763,712	94.5%	808,081	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2,601	4.9%	7,251	13.7%	6,396	12.1%	36,701	69.3%	52,948	16.3%
Bulk Water	2,467	11.7%	3,036	14.4%	-	-	15,588	73.9%	21,091	6.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,914	1.6%	4,475	1.8%	9,236	3.7%	228,851	92.8%	246,476	76.1%
Auditor-General	3,493	100.0%	-	-	-	-	-	-	3,493	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	12,475	3.9%	14,762	4.6%	15,631	4.8%	281,140	86.8%	324,009	100.0%

Contact Details

Municipal Manager	Mr. Johnny Mokoabi	017 773 2031
Financial Manager	Mr. Clement Letsoso	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	775,204	346,801	44.7%	204,804	26.4%	551,605	71.2%	256,239	74.8%	(20.1%)	
Property rates	17,684	5,815	32.9%	16,914	95.6%	22,728	128.5%	17,109	62.1%	(1.1%)	
Service charges	75,655	1,278	1.7%	1,964	2.6%	3,242	4.3%	1,742	10.0%	12.8%	
Other revenue	30,907	132,766	433.8%	21,272	69.5%	154,038	503.3%	85,072	1,952.5%	(75.0%)	
Transfers and Subsidies - Operational	494,159	204,879	41.5%	163,903	33.2%	368,782	74.6%	152,315	72.8%	7.6%	
Transfers and Subsidies - Capital	157,099	1,100	0.7%	-	-	1,100	0.7%	-	-	-	
Interest	-	963	-	751	-	1,714	-	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(605,392)	(52,715)	8.7%	(97,383)	16.1%	(150,099)	24.8%	(40,971)	12.6%	137.7%	
Suppliers and employees	(605,392)	(52,715)	8.7%	(97,383)	16.1%	(150,099)	24.8%	(40,879)	12.6%	138.2%	
Finance charges	-	-	-	-	-	-	-	(93)	7.2%	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	169,812	294,085	173.2%	107,421	63.3%	401,506	236.4%	215,267	498.7%	(50.1%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(160,610)	(17,530)	10.9%	(56,389)	35.1%	(73,919)	46.0%	(47,866)	39.4%	17.8%	
Capital assets	(160,610)	(17,530)	10.9%	(56,389)	35.1%	(73,919)	46.0%	(47,866)	39.4%	17.8%	
Net Cash from/(used) Investing Activities	(160,610)	(17,530)	10.9%	(56,389)	35.1%	(73,919)	46.0%	(47,866)	39.4%	17.8%	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities											
Net Increase/(Decrease) in cash held	9,202	276,555	3,005.4%	51,031	554.6%	327,587	3,559.9%	167,401	(541.3%)	(69.5%)	
Cash/cash equivalents at the year begin:	51,701	7,645	14.8%	284,270	549.8%	7,645	14.8%	225,103	4.8%	26.3%	
Cash/cash equivalents at the year end:	60,903	284,270	466.8%	335,301	550.5%	335,301	550.5%	392,504	561.8%	(14.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4,652	1.2%	5,060	1.4%	11,378	3.0%	352,704	94.4%	373,793	50.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,426	3.1%	3,026	2.7%	2,557	2.3%	102,619	91.9%	111,629	15.9%	-	-	-	-
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%	29,531	94.6%	31,584	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear 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	50.8%	-	-	-	-
Commercial	1,774	2.0%	1,780	2.0%	1,975	2.3%	81,549	93.7%	87,078	11.7%	-	-	-	-
Households	6,472	2.3%	6,177	2.2%	6,129	2.2%	258,852	93.2%	277,630	37.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15,375	2.1%	15,221	2.1%	20,915	2.8%	690,610	93.1%	742,120	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,721	(1,075.7%)	(1,901)	1,187.9%	-	-	20	(12.2%)	(160)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,721	(1,075.7%)	(1,901)	1,187.9%	-	-	20	(12.2%)	(160)	100.0%

Contact Details

Municipal Manager	Ms Monica Mathan Mathabela	013 973 1101
Financial Manager	Ms Boniswa Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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	326.6%	(82.0%)	
Transfers and Subsidies - Operational	299,426	125,725	42.0%	105,109	35.1%	230,834	77.1%	1,106	73.7%	9,403.5%	
Transfers and Subsidies - Capital	2,525	10,138	401.5%	21,689	859.0%	31,826	1,266.4%	17,588	1,226.2%	23.3%	
Interest	10,035	1,959	19.5%	755	7.5%	2,715	27.1%	1,149	28.4%	(34.3%)	
Dividends	161	-	-	-	-	-	-	-	-	-	
Payments	(286.935)	(113.957)	39.7%	(141.175)	49.2%	(255.132)	88.9%	(128.936)	79.7%	9.5%	
Suppliers and employees	(276,900)	(113,957)	41.2%	(141,175)	51.0%	(255,132)	92.1%	(128,936)	82.4%	9.5%	
Finance charges	(10,035)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	39,671	33,487	84.4%	19,784	49.9%	53,270	134.3%	308,708	2,204.3%	(93.6%)	
Cash Flow from Investing Activities											
Receipts	20,680	525	2.5%	(820)	(4.0%)	(295)	(1.4%)	(0)	(1.0%)	758,862.0%	
Proceeds on disposal of PPE	-	570	-	(820)	(4.0%)	(295)	(1.4%)	(0)	(1.0%)	758,862.0%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	20,295	(391)	(1.9%)	(820)	(4.0%)	(1,211)	(6.0%)	(0)	(4.1%)	758,862.0%	
Decrease (increase) in non-current investments	385	346	90.0%	-	-	346	90.0%	-	(86.4%)	-	
Payments	(34,614)	(6,066)	17.5%	(31,028)	89.6%	(37,094)	107.2%	(8,925)	42.8%	247.7%	
Capital assets	(34,614)	(6,066)	17.5%	(31,028)	89.6%	(37,094)	107.2%	(8,925)	42.8%	247.7%	
Net Cash from/(used) Investing Activities	(13,934)	(5,541)	39.8%	(31,848)	228.6%	(37,369)	268.3%	(8,925)	77.1%	256.9%	
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:	98,801	79,591	80.6%	67,527	68.3%	67,527	68.3%	864,676	1,209.9%	(82.2%)	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	480	8.8%	2,906	53.2%	18	.3%	2,055	37.6%	5,460	100.0%
Total	480	8.8%	2,906	53.2%	18	.3%	2,055	37.6%	5,460	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	405,515	95,997	23.7%	70,541	17.4%	166,538	41.1%	82,924	47.8%	(14.9%)	
Property rates	61,981	10,163	16.4%	10,956	17.7%	21,120	34.1%	13,330	38.1%	(17.8%)	
Service charges	125,011	19,465	15.6%	17,725	14.2%	37,190	29.7%	16,851	28.5%	5.2%	
Other revenue	72,603	(1,779)	(2.4%)	6,248	8.6%	4,469	6.2%	16,198	91.4%	(61.4%)	
Transfers and Subsidies - Operational	94,407	40,163	42.5%	30,595	32.4%	70,098	74.9%	27,271	72.0%	12.2%	
Transfers and Subsidies - Capital	49,796	27,987	56.2%	5,000	10.0%	32,987	66.3%	9,272	52.1%	(46.1%)	
Interest	1,727	58	3.3%	17	1.0%	74	4.3%	2	1.0%	614.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(373,484)	(32,711)	8.8%	(25,052)	6.7%	(57,764)	15.5%	(29,647)	20.0%	(15.5%)	
Suppliers and employees	(363,484)	(32,711)	9.0%	(25,052)	6.9%	(57,764)	15.9%	(29,647)	20.3%	(15.5%)	
Finance charges	(10,000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	32,030	63,285	197.6%	45,489	142.0%	108,774	339.6%	53,277	153.0%	(14.6%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(66,805)	(7,883)	11.8%	(16,514)	24.7%	(24,397)	36.5%	(14,759)	57.2%	11.9%	
Capital assets	(66,805)	(7,883)	11.8%	(16,514)	24.7%	(24,397)	36.5%	(14,759)	57.2%	11.9%	
Net Cash from/(used) Investing Activities	(66,805)	(7,883)	11.8%	(16,514)	24.7%	(24,397)	36.5%	(14,759)	57.2%	11.9%	
Cash Flow from Financing Activities											
Receipts	-	(2)	-	(4)	-	(7)	-	(19)	-	(77.8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(2)	-	(4)	-	(7)	-	(19)	-	(77.8%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(2)	-	(4)	-	(7)	-	(19)	-	(77.8%)	
Net Increase/(Decrease) in cash held	(34,774)	55,401	(159.3%)	28,970	(83.3%)	84,371	(242.6%)	38,499	1,013.8%	(24.8%)	
Cash/cash equivalents at the year begin:	22,126	7,518	34.0%	62,919	284.4%	7,518	34.0%	60,176	28.1%	4.6%	
Cash/cash equivalents at the year end:	(12,648)	62,919	(497.5%)	91,889	(726.5%)	91,889	(726.5%)	98,675	114.5%	(6.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,813	2.9%	1,629	2.6%	1,626	2.6%	56,725	91.8%	61,794	10.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4,276	2.2%	3,607	1.9%	3,467	1.8%	181,491	94.1%	192,840	33.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,512	2.7%	5,476	2.7%	5,401	2.6%	189,801	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%	32,521	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 Ameer Debtor Accounts	1,386	3.1%	1,354	3.0%	1,323	2.9%	40,841	91.0%	44,903	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	.1%	4	.1%	4	.1%	6,453	99.8%	6,465	1.1%	-	-	-	-
Total By Income Source	15,322	2.6%	14,112	2.4%	13,721	2.4%	539,400	92.6%	582,554	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,505	2.5%	2,804	2.0%	2,523	1.8%	131,854	93.7%	140,656	24.1%	-	-	-	-
Commercial	3,460	3.8%	3,027	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6,716	14.6%	5,760	12.5%	6,451	14.0%	26,992	58.8%	45,918	17.8%
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.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	4,102,052	915,354	22.3%	424,509	10.3%	1,339,863	32.7%	789,817	50.7%	(46.3%)	
Property rates	699,741	120,446	17.2%	81,123	11.6%	201,569	28.8%	141,404	48.2%	(42.6%)	
Service charges	2,188,495	405,693	18.5%	271,343	12.4%	677,037	30.9%	358,880	47.2%	(24.4%)	
Other revenue	408,423	22,952	5.5%	35,267	8.6%	57,858	14.2%	57,195	27.8%	(38.3%)	
Transfers and Subsidies - Operational	584,869	255,567	43.9%	12,877	2.2%	269,444	46.1%	166,316	71.7%	(62.3%)	
Transfers and Subsidies - Capital	215,069	110,056	50.9%	23,900	11.1%	133,955	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%	(63.1%)	
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%	38.8%	
Cash Flow from Investing Activities											
Receipts	1,416	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1,416	-	-	-	-	-	-	-	-	-	
Payments	(234,269)	(62,833)	26.8%	(43,247)	18.5%	(106,080)	45.3%	(34,520)	24.7%	25.3%	
Capital assets	(234,269)	(62,833)	26.8%	(43,247)	18.5%	(106,080)	45.3%	(34,520)	24.7%	25.3%	
Net Cash from/(used) Investing Activities	(232,853)	(62,833)	27.0%	(43,247)	18.6%	(106,080)	45.6%	(34,520)	24.7%	25.3%	
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	-	-	-	(0)	-	(0)	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	(0)	-	(0)	-	-	5.9%	(100.0%)	
Net Increase/(Decrease) in cash held	(12,797)	186,309	(1,455.8%)	38,690	(302.3%)	224,999	(1,758.2%)	24,589	5,239.2%	57.3%	
Cash/cash equivalents at the year begin:	28,477	36,223	127.2%	222,478	781.3%	36,223	127.2%	587,051	24.8%	(62.1%)	
Cash/cash equivalents at the year end:	15,679	222,478	1,418.9%	261,168	1,665.7%	261,168	1,665.7%	611,640	1,187.7%	(57.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41,190	2.2%	28,793	1.5%	25,241	1.3%	1,805,009	95.0%	1,900,233	23.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121,310	7.9%	48,962	3.2%	41,946	2.7%	1,315,984	86.1%	1,528,202	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	53,512	4.9%	28,521	2.6%	25,958	2.4%	973,265	90.0%	1,081,256	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13,402	2.9%	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 Ameer Debtor Accounts	34,354	4.1%	33,819	4.1%	33,149	4.0%	728,391	87.8%	829,714	10.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	223	-	140	-	189	-	1,685,331	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	2.6%	113,888	84.7%	134,495	1.6%	-	-	-	-
Commercial	167,861	2.6%	130,691	1.9%	122,454	1.8%	6,367,615	93.8%	6,778,622	82.8%	-	-	-	-
Households	101,521	7.9%	20,874	1.6%	19,748	1.5%	1,135,363	88.9%	1,277,507	15.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	277,744	3.4%	160,039	2.0%	145,974	1.8%	7,606,867	92.9%	8,190,624	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	219,067	4.6%	2,276	-	325,218	6.8%	4,237,973	88.6%	4,784,535	63.3%
Bulk Water	-	-	5,242	7.2%	-	-	67,768	92.8%	73,010	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	0	100.0%	-	-	-	-	-	-	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55,828	2.1%	21,449	8%	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 Humphrey Sizwe Mayisela	013 690 6208
Financial Manager	Ms Veronica Ndlovu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24						2022/23		Q2 of 2023/24		
	Budget	First Quarter			Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
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	89	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%	239,869	68.2%	431,196	123.1%	106,327	71.4%	124.8%	
Transfers and Subsidies - Capital	20,485	49,110	239.7%	7,190	35.1%	56,300	274.8%	10,464	128.3%	31.3%	
Interest	21,070	1,372	6.5%	1,311	6.2%	2,682	12.7%	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(374,729)	(81,202)	21.7%	(18,198)	4.9%	(99,400)	26.5%	(16,249)	7.8%	12.0%	
Suppliers and employees	(374,729)	(81,202)	21.7%	(18,198)	4.9%	(99,400)	26.5%	(16,249)	7.8%	12.0%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	19,477	162,553	834.6%	238,660	1,225.3%	401,213	2,059.9%	104,458	(5,089.1%)	128.5%	
Cash Flow from Investing Activities											
Receipts	(29)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(8,277)	-	-	-	-	-	-	-	-	-	
Capital assets	(8,277)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(8,306)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	11,171	162,553	1,455.2%	238,660	2,136.5%	401,213	3,591.6%	104,458	(5,057.9%)	128.5%	
Cash/cash equivalents at the year begin:	295,951	243,687	95.2%	406,240	168.7%	243,687	95.2%	394,773	165.0%	2.9%	
Cash/cash equivalents at the year end:	267,122	406,240	152.1%	644,901	241.4%	644,901	241.4%	499,231	332.1%	29.2%	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	11.1%	-	-	-	-	261	88.9%	294	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	33	11.1%	-	-	-	-	261	88.9%	294	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2,706,673	630,125	23.3%	600,930	22.2%	1,231,055	45.5%	492,710	50.6%	22.0%	
Property rates	340,030	76,715	22.6%	85,161	25.0%	161,876	47.6%	121,163	85.9%	(29.7%)	
Service charges	1,714,900	275,702	16.1%	312,072	18.2%	587,774	34.3%	226,030	39.4%	38.1%	
Other revenue	67,529	10,290	15.2%	16,673	25.0%	27,162	40.2%	8,087	23.2%	108.6%	
Transfers and Subsidies - Operational	457,114	208,653	45.6%	142,234	31.1%	350,887	76.8%	84,725	58.6%	87.9%	
Transfers and Subsidies - Capital	111,490	53,814	48.3%	41,723	37.4%	95,537	85.7%	51,741	96.6%	(19.4%)	
Interest	15,610	4,951	31.7%	2,867	18.4%	7,818	50.1%	964	24.2%	197.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2,595,404)	(337,440)	13.0%	(461,647)	17.8%	(799,086)	30.8%	(271,132)	24.3%	70.3%	
Suppliers and employees	(2,455,318)	(337,440)	13.7%	(461,647)	18.8%	(799,086)	32.5%	(271,132)	25.8%	70.3%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(140,087)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	111,269	292,686	263.0%	139,283	125.2%	431,969	388.2%	221,579	(255.9%)	(37.1%)	
Cash Flow from Investing Activities											
Receipts	(13,364)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	275	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(13,639)	-	-	-	-	-	-	-	-	-	
Payments	(172,677)	(74,006)	42.9%	(43,439)	25.2%	(117,444)	68.0%	(33,684)	31.8%	29.0%	
Capital assets	(172,677)	(74,006)	42.9%	(43,439)	25.2%	(117,444)	68.0%	(33,684)	31.8%	29.0%	
Net Cash from/(used) Investing Activities	(186,041)	(74,006)	39.8%	(43,439)	23.3%	(117,444)	83.1%	(33,684)	26.2%	29.0%	
Cash Flow from Financing Activities											
Receipts	-	(200)	-	(379)	-	(579)	-	(160)	-	137.3%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(200)	-	(379)	-	(579)	-	(160)	-	137.3%	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(200)	-	(379)	-	(579)	-	(160)	-	137.3%	
Net Increase/(Decrease) in cash held	(74,771)	218,480	(292.2%)	95,466	(127.7%)	313,945	(419.9%)	187,735	(116.2%)	(49.1%)	
Cash/cash equivalents at the year begin:	296,446	174,234	67.9%	341,210	133.1%	174,234	67.9%	509,863	113.4%	(33.1%)	
Cash/cash equivalents at the year end:	181,674	341,210	187.8%	436,676	240.4%	436,676	240.4%	723,592	(363.7%)	(39.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	48,975	4.5%	26,592	2.4%	23,201	2.1%	988,462	90.9%	1,087,229	28.8%	(137,095)	(12.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42,076	9.6%	15,720	3.6%	12,243	2.8%	367,015	84.0%	437,054	11.6%	(42,521)	(9.7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	31,283	9.3%	11,334	3.4%	9,620	2.9%	285,045	84.5%	337,282	8.9%	(16,739)	(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	10.3%	(54,943)	(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 Aneur 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%	7,529	2.0%	2,106	0.6%	359,594	94.6%	380,119	10.1%	(14,726)	(3.9%)	-	-
Total By Income Source	185,082	4.9%	104,400	2.8%	87,169	2.3%	3,400,003	90.0%	3,776,654	100.0%	(315,330)	(8.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,588	12.3%	1,487	3.3%	1,093	2.4%	37,164	82.0%	45,342	1.2%	-	-	-	-
Commercial	59,440	13.2%	16,455	3.8%	8,059	1.9%	349,632	80.0%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	64,824	5.0%	119,213	9.3%	39,039	3.0%	1,065,383	82.7%	1,288,459	24.1%
Bulk Water	6,734	8.8%	7,169	9.4%	7,115	9.3%	55,574	72.6%	76,592	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65,482	1.6%	28,692	7%	-	-	3,884,222	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 Mofusa Moko	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	965,458	280,909	29.1%	248,657	25.8%	529,566	54.9%	222,820	42.7%	11.6%	
Property rates	197,230	45,113	22.9%	19,098	9.7%	64,211	32.6%	29,202	38.9%	(34.6%)	
Service charges	544,102	127,253	23.4%	112,739	20.7%	239,991	44.1%	92,609	30.0%	21.7%	
Other revenue	9,527	(19,734)	(207.1%)	19,328	202.9%	(407)	(4.3%)	10,635	19.6%	81.7%	
Transfers and Subsidies - Operational	173,958	70,325	40.4%	60,256	34.6%	130,581	75.1%	73,128	102.9%	(17.6%)	
Transfers and Subsidies - Capital	40,640	57,821	142.3%	37,237	91.6%	95,058	233.9%	17,000	63.3%	119.0%	
Interest	-	131	-	-	-	131	-	246	35.1%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1,209,506)	(143,446)	11.9%	(125,989)	10.4%	(269,434)	22.3%	(85,636)	18.5%	47.1%	
Suppliers and employees	(1,209,506)	(143,446)	11.9%	(125,989)	10.4%	(269,434)	22.3%	(85,636)	19.3%	47.1%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(244,048)	137,463	(56.3%)	122,668	(50.3%)	260,131	(106.6%)	137,184	(55.2%)	(10.6%)	
Cash Flow from Investing Activities											
Receipts	1,367	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	28,208	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(26,841)	-	-	-	-	-	-	-	-	-	
Payments	(75,687)	(18,940)	25.0%	(17,191)	22.7%	(36,130)	47.7%	(19,799)	39.8%	(13.2%)	
Capital assets	(75,687)	(18,940)	25.0%	(17,191)	22.7%	(36,130)	47.7%	(19,799)	39.8%	(13.2%)	
Net Cash from/(used) Investing Activities	(74,319)	(18,940)	25.5%	(17,191)	23.1%	(36,130)	48.6%	(19,799)	90.1%	(13.2%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(318,367)	118,523	(37.2%)	105,478	(33.1%)	224,001	(70.4%)	117,385	(328.7%)	(10.1%)	
Cash/cash equivalents at the year begin:	15,481	31,044	200.5%	142,937	923.3%	31,044	200.5%	(44,386)	(16,111.4%)	(422.0%)	
Cash/cash equivalents at the year end:	(302,886)	142,937	(47.2%)	248,415	(82.0%)	248,415	(82.0%)	72,999	(110.2%)	240.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,003	1.8%	5,819	1.5%	5,227	1.4%	366,465	95.3%	384,514	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41,864	12.9%	21,935	6.7%	14,044	4.3%	247,610	76.1%	325,453	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10,493	2.9%	8,544	2.1%	7,873	1.9%	386,073	93.5%	412,962	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3,862	1.9%	3,249	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 Aneur Debtor Accounts	11,384	2.1%	11,104	2.1%	10,866	2.0%	505,339	93.8%	538,692	26.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7,616	100.0%	7,616	.4%	-	-	-	-
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	29,389	7.8%	13,861	3.7%	15,521	3.6%	319,704	84.9%	376,445	18.5%	-	-	-	-
Households	26,778	1.8%	23,745	1.6%	22,160	1.5%	1,382,278	95.0%	1,464,962	71.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	77,355	3.8%	53,056	2.6%	43,119	2.1%	1,862,705	91.5%	2,036,235	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13,780	5.7%	28,076	11.6%	17,438	7.2%	182,542	75.5%	241,836	7.9%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22,819	.9%	19,577	.8%	14,601	.6%	2,448,015	97.7%	2,505,013	82.3%
Auditor-General	3,610	54.8%	2,937	44.6%	39	.6%	-	-	6,587	.2%
Other	-	-	-	-	-	-	291,813	100.0%	291,813	9.6%
Total	40,209	1.3%	50,590	1.7%	32,079	1.1%	2,922,382	96.0%	3,045,260	100.0%

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Financial Manager	Mr Khomoto Dube	017 712 9622

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	889,452	70,823	8.0%	95,034	10.7%	165,858	18.6%	107,911	28.5%	(11.9%)	
Property rates	79,571	8,523	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	22,660	6.6%	28,989	8.5%	51,589	15.1%	26,016	17.3%	11.4%	
Transfers and Subsidies - Capital	93,781	23,253	24.8%	15,364	16.4%	38,617	41.2%	44,000	65.1%	(65.1%)	
Interest	1,044	66	6.3%	95	9.1%	161	15.4%	1	2.1%	13,982.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(795,070)	(79,947)	10.1%	(183,751)	23.1%	(263,698)	33.2%	(87,443)	34.3%	110.1%	
Suppliers and employees	(782,587)	(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	(80,442)	(34,097)	37.7%	(24,572)	27.2%	(58,669)	64.9%	(30,511)	37.0%	(19.5%)	
Net Cash from/(used) Investing Activities	(90,410)	(34,097)	37.7%	(24,572)	27.2%	(58,669)	64.9%	(30,511)	37.0%	(19.5%)	
Cash Flow from Financing Activities											
Receipts	(129)	(15)	11.9%	(37)	28.6%	(52)	40.5%	(84)	68.9%	(55.8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(129)	(15)	11.9%	(37)	28.6%	(52)	40.5%	(84)	68.9%	(55.8%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(129)	(15)	11.9%	(37)	28.6%	(52)	40.5%	(84)	68.9%	(55.8%)	
Net Increase/(Decrease) in cash held	3,842	(43,236)	(1,125.3%)	(113,326)	(2,949.4%)	(156,562)	(4,074.7%)	(10,127)	(153.2%)	1,019.1%	
Cash/cash equivalents at the year begin:	26,631	-	-	(43,236)	(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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1,958	1.5%	1,921	1.5%	1,692	1.3%	126,756	95.8%	132,327	15.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,551	4.1%	6,378	3.0%	4,114	2.0%	190,720	90.9%	209,762	24.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,077	4.2%	3,800	2.6%	3,281	2.3%	132,805	91.0%	145,764	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,169	2.2%	940	1.6%	780	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 Aneur 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	-	-	-	-	-	-	-	94.6%	6,940	8%	-	-	-	-
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	6,869	7.6%	4,423	4.9%	1,897	2.1%	77,705	85.4%	90,983	10.6%	-	-	-	-
Households	13,500	2.1%	12,016	1.8%	11,596	1.8%	617,814	94.3%	654,926	76.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24,275	2.8%	19,375	2.3%	16,278	1.9%	797,872	93.0%	857,800	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14,804	27.2%	-	-	-	-	39,681	72.8%	54,485	7.8%
Bulk Water	-	-	-	-	-	-	2,977	100.0%	2,977	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9,929	-	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	Mr Mandla Dlamini	017 285 0308
Financial Manager	Mr Cedric Muzhelele	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1,078,594	386,954	35.9%	317,040	29.4%	703,995	65.3%	357,386	56.1%	(11.3%)	
Property rates	181,749	32,900	18.1%	42,833	23.6%	75,733	41.7%	43,840	62.1%	(2.3%)	
Service charges	394,529	78,035	19.8%	94,032	23.8%	172,067	43.6%	74,968	42.4%	25.4%	
Other revenue	75,140	120,649	160.6%	127,894	170.2%	248,543	330.8%	129,878	183.0%	(1.5%)	
Transfers and Subsidies - Operational	260,523	124,365	47.7%	2,000	8%	126,365	48.5%	40,000	58.0%	(85.0%)	
Transfers and Subsidies - Capital	146,349	29,800	20.4%	50,282	34.4%	80,082	54.7%	68,700	30.4%	(26.8%)	
Interest	20,305	1,205	5.9%	-	-	1,205	5.9%	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(908,931)	(129,668)	14.3%	(130,172)	14.3%	(259,840)	28.6%	(85,435)	7.4%	52.4%	
Suppliers and employees	(900,447)	(129,668)	14.4%	(130,172)	14.5%	(259,840)	28.9%	(85,435)	7.4%	52.4%	
Finance charges	(8,484)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	169,663	257,286	151.6%	186,869	110.1%	444,155	281.8%	271,951	192.4%	(31.3%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	95	-	95	-	127	-	(25.0%)	
Proceeds on disposal of PPE	-	-	-	95	-	95	-	127	-	(25.0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(166,448)	(42,674)	25.6%	(28,365)	17.0%	(71,039)	42.7%	(92,595)	40.2%	(69.4%)	
Capital assets	(166,448)	(42,674)	25.6%	(28,365)	17.0%	(71,039)	42.7%	(92,595)	40.2%	(69.4%)	
Net Cash from/(used) Investing Activities	(166,448)	(42,674)	25.6%	(28,270)	17.0%	(70,944)	42.6%	(92,469)	40.1%	(69.4%)	
Cash Flow from Financing Activities											
Receipts	-	338	-	-	-	338	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	338	-	-	-	338	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	338	-	-	-	338	-	-	-	-	
Net Increase/(Decrease) in cash held	3,215	214,951	6,686.3%	158,599	4,933.4%	373,549	11,619.7%	179,482	23,100.5%	(11.6%)	
Cash/cash equivalents at the year begin:	1,200	79,540	6,628.3%	293,656	24,471.3%	79,540	6,628.3%	278,171	(1,181.2%)	5.6%	
Cash/cash equivalents at the year end:	4,415	293,656	6,651.6%	452,254	10,244.1%	452,254	10,244.1%	457,653	15,257.5%	(1.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,245	3.2%	4,020	1.8%	3,423	1.5%	213,983	93.6%	228,671	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,411	9.4%	6,372	3.9%	4,919	3.0%	137,333	83.7%	164,034	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15,377	7.6%	7,633	3.8%	6,283	3.1%	172,275	85.5%	201,568	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,318	3.5%	3,068	2.4%	3,519	2.3%	139,900	91.8%	152,434	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4,643	3.2%	3,361	2.3%	3,132	2.1%	136,016	82.4%	147,182	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur Debtor Accounts	4,065	1.4%	3,913	1.4%	3,944	1.4%	269,380	95.8%	281,302	22.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,102	1.7%	1,423	2.2%	851	1.3%	61,587	94.8%	64,962	5.2%	-	-	-	-
Total By Income Source	53,161	4.3%	30,450	2.5%	26,070	2.1%	1,130,473	91.2%	1,240,154	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,400	9.0%	3,230	6.6%	2,443	5.0%	38,795	79.4%	48,868	3.9%	-	-	-	-
Commercial	20,198	10.8%	7,083	3.8%	6,270	2.8%	153,715	82.5%	186,266	15.0%	-	-	-	-
Households	28,547	2.8%	20,131	2.0%	18,354	1.8%	937,588	93.3%	1,004,920	81.0%	-	-	-	-
Other	16	15.9%	5	5.4%	4	4.0%	74	74.8%	99	-	-	-	-	-
Total By Customer Group	53,161	4.3%	30,450	2.5%	26,070	2.1%	1,130,473	91.2%	1,240,154	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,367,004	86.2%	659	-	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	-
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 Mqhayane Kunene	017 801 3504
Financial Manager	Mr Phumuzi Jeremiah Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24						2022/23		Q2 of 2023/24		
	Budget	First Quarter			Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Cash Flow from Operating Activities											
Receipts	(835,301)	168,199	(20.1%)	139,387	(16.7%)	307,587	(36.8%)	128,938	71.4%	8.1%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	-	530	-	243	-	773	-	121	31.1%	100.2%	
Transfers and Subsidies - Operational	(327,900)	167,669	(51.1%)	139,145	(42.4%)	306,814	(93.6%)	128,817	71.5%	8.0%	
Transfers and Subsidies - Capital	(507,341)	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(325,095)	(19,217)	5.9%	(29,585)	9.1%	(48,801)	15.0%	(23,760)	13.5%	24.5%	
Suppliers and employees	(325,095)	(19,217)	5.9%	(29,585)	9.1%	(48,801)	15.0%	(23,760)	13.5%	24.5%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(1,160,396)	148,983	(12.8%)	109,803	(9.5%)	258,785	(22.3%)	105,178	448.2%	4.4%	
Cash Flow from Investing Activities											
Receipts	7,780	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	7,780	-	-	-	-	-	-	-	-	-	
Payments	-	(2,398)	-	(16,297)	-	(18,694)	-	(3,735)	-	336.3%	
Capital assets	-	(2,398)	-	(16,297)	-	(18,694)	-	(3,735)	-	336.3%	
Net Cash from/(used) Investing Activities	7,780	(2,398)	(30.8%)	(16,297)	(209.5%)	(18,694)	(240.3%)	(3,735)	(77.2%)	336.3%	
Cash Flow from 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:	444,882	232,265	52.2%	378,436	85.1%	232,265	52.2%	359,511	46.1%	5.3%	
Cash/cash equivalents at the year end:	(707,754)	378,436	(53.5%)	471,942	(66.7%)	471,942	(66.7%)	460,755	82.5%	2.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,399	100.0%	1,399	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1,399	100.0%	1,399	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1,399	100.0%	1,399	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1,399	100.0%	1,399	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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	196,729	33,155	16.7%	39,168	19.7%	72,323	36.4%	36,783	28.7%	6.5%	
Other revenue	53,627	30,121	56.0%	62,350	153.0%	112,471	209.0%	752,967	(1,122.2%)	(69.1%)	
Transfers and Subsidies - Operational	844,695	335,814	39.7%	286,219	31.5%	602,033	71.3%	244,877	32.3%	8.7%	
Transfers and Subsidies - Capital	270,221	162,952	60.3%	77,486	28.7%	240,438	89.0%	125,000	72.9%	(38.0%)	
Interest	11,966	3,949	33.0%	5,496	45.9%	9,445	78.9%	3,578	113.6%	53.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1,210,020)	(149,906)	12.4%	(67,786)	5.6%	(217,692)	18.0%	(33,246)	24.2%	103.9%	
Suppliers and employees	(1,209,907)	(149,906)	12.4%	(67,786)	5.6%	(217,692)	18.0%	(33,246)	24.3%	103.9%	
Finance charges	(113)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	298,577	435,984	146.0%	423,438	141.8%	859,422	287.8%	1,157,547	181.6%	(63.4%)	
Cash Flow from Investing Activities											
Receipts	(26,459)	2,205	(8.3%)	-	-	2,205	(8.3%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(26,459)	2,205	(8.3%)	-	-	2,205	(8.3%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(390,121)	(59,086)	15.1%	(82,030)	21.0%	(141,116)	36.2%	(85,524)	30.3%	(4.1%)	
Capital assets	(390,121)	(59,086)	15.1%	(82,030)	21.0%	(141,116)	36.2%	(85,524)	30.3%	(4.1%)	
Net Cash from/(used) Investing Activities	(416,581)	(56,881)	13.7%	(82,030)	19.7%	(138,911)	33.3%	(85,524)	30.3%	(4.1%)	
Cash Flow from Financing Activities											
Receipts	6,199	77	1.2%	98	1.6%	175	2.8%	(5)	(1.9%)	(1,995.7%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	4,536	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1,664	77	4.6%	98	5.9%	175	10.5%	(5)	(1.9%)	(1,995.7%)	
Payments	(659)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(659)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	5,540	77	1.4%	98	1.8%	175	3.2%	(5)	1.2%	(1,995.7%)	
Net Increase/(Decrease) in cash held	(112,464)	379,180	(337.2%)	341,507	(303.7%)	720,686	(640.8%)	1,072,018	350.6%	(68.1%)	
Cash/cash equivalents at the year begin:	235,761	-	-	496,193	210.5%	-	-	886,315	51.2%	(44.0%)	
Cash/cash equivalents at the year end:	123,297	496,193	402.4%	837,699	679.4%	837,699	679.4%	1,958,333	252.4%	(57.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,709	21.2%	519	4.1%	376	2.9%	9,155	71.8%	12,759	6.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,198	43.1%	515	2.2%	569	2.4%	12,391	52.3%	23,672	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,699	10.7%	3,395	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%	2,006	72.8%	2,752	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	832	23.0%	149	4.1%	114	3.2%	2,525	69.7%	3,620	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur Debtor Accounts	2,001	7.7%	948	3.7%	919	3.5%	22,050	85.1%	25,918	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	523	7.3%	145	2.0%	234	3.2%	6,299	87.5%	7,200	3.9%	-	-	-	-
Total By Income Source	28,512	15.4%	6,004	3.2%	5,639	3.0%	144,956	78.3%	185,111	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,253	8.9%	1,888	3.9%	1,859	3.9%	39,956	83.3%	47,956	25.9%	-	-	-	-
Commercial	13,743	15.9%	2,256	2.6%	2,318	2.7%	68,271	78.8%	86,588	46.8%	-	-	-	-
Households	10,079	22.3%	1,587	3.5%	1,213	2.7%	32,298	71.5%	45,177	24.4%	-	-	-	-
Other	437	8.1%	272	5.1%	249	4.6%	4,430	82.2%	5,389	2.9%	-	-	-	-
Total By Customer Group	28,512	15.4%	6,004	3.2%	5,639	3.0%	144,956	78.3%	185,111	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9,152	100.0%	-	-	-	-	-	-	9,152	42.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6,555	100.0%	-	-	-	-	-	-	6,555	30.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4,800	80.8%	275	4.6%	14	2%	854	14.4%	5,944	27.4%
Auditor-General	-	-	6	100.0%	-	-	-	-	6	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20,508	94.7%	281	1.3%	14	.1%	854	3.9%	21,657	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	476,669	83,120	17.4%	83,495	17.5%	166,615	35.0%	74,007	47.3%	12.8%	
Property rates	41,380	5,680	13.7%	6,382	15.4%	12,062	29.1%	5,079	34.5%	25.6%	
Service charges	144,139	19,553	13.6%	17,915	12.4%	37,469	26.0%	20,235	40.1%	(11.5%)	
Other revenue	76,010	2,767	3.6%	1,618	2.1%	4,385	5.8%	8,952	490.0%	(81.9%)	
Transfers and Subsidies - Operational	165,540	50,118	30.3%	52,881	31.8%	102,099	62.0%	34,740	55.5%	51.4%	
Transfers and Subsidies - Capital	44,357	5,002	11.3%	4,999	11.3%	10,001	22.5%	5,000	12.4%	-	
Interest	5,243	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(448,050)	(81,284)	18.1%	(46,859)	10.5%	(128,143)	28.6%	(62,790)	46.1%	(25.4%)	
Suppliers and employees	(440,050)	(81,284)	18.5%	(46,859)	10.6%	(128,143)	29.1%	(62,790)	46.1%	(25.4%)	
Finance charges	(8,000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	28,620	1,837	6.4%	36,636	128.0%	38,472	134.4%	11,216	54.2%	226.6%	
Cash Flow from Investing Activities											
Receipts	1,500	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	1,500	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(52,357)	(10,419)	19.9%	(13,671)	26.1%	(24,090)	46.0%	(14,619)	29.5%	(6.5%)	
Capital assets	(52,357)	(10,419)	19.9%	(13,671)	26.1%	(24,090)	46.0%	(14,619)	29.5%	(6.5%)	
Net Cash from/(used) Investing Activities	(50,857)	(10,419)	20.5%	(13,671)	26.3%	(24,090)	47.4%	(14,619)	29.1%	(6.5%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(22,237)	(8,582)	38.6%	22,965	(103.3%)	14,382	(64.7%)	(3,402)	879.2%	(775.0%)	
Cash/cash equivalents at the year begin:	103,224	47,500	46.0%	24,471	23.7%	47,500	46.0%	120,344	70.4%	(79.7%)	
Cash/cash equivalents at the year end:	80,987	24,471	30.2%	47,436	58.6%	47,436	58.6%	116,942	81.1%	(59.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3,321	1.6%	4,944	2.4%	2,243	1.1%	199,038	95.0%	209,546	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,054	9.2%	1,665	2.5%	1,281	2.0%	56,603	86.3%	65,602	5.9%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,672	1.6%	3,074	1.3%	2,791	1.2%	219,196	95.8%	228,733	20.7%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,326	1.7%	1,762	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%	60,618	95.3%	63,842	5.8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur 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	0.6%	191	0.4%	175	0.3%	53,394	98.6%	54,059	4.9%	-	-	-	-
Total By Income Source	22,553	2.0%	18,708	1.7%	15,047	1.4%	1,049,973	94.9%	1,106,280	100.0%	8	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,826	5.8%	2,169	1.8%	1,710	1.4%	107,918	91.0%	118,623	10.7%	0	-	-	-
Commercial	2,112	1.3%	2,100	1.3%	2,046	1.3%	152,292	96.1%	158,549	14.3%	-	-	-	-
Households	13,614	1.6%	14,439	1.7%	11,291	1.4%	789,763	95.3%	829,107	74.9%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22,553	2.0%	18,708	1.7%	15,047	1.4%	1,049,973	94.9%	1,106,280	100.0%	8	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	12	1.5%	369	44.6%	2	2%	444	53.7%	828	24.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	270	10.3%	10	0.4%	224	8.6%	2,112	80.7%	2,617	76.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	282	8.2%	379	11.0%	226	6.6%	2,557	74.2%	3,445	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2,361,424	570,043	24.1%	540,747	22.9%	1,110,790	47.0%	488,939	47.9%	10.6%
Exchange Revenue										
Service charges - Electricity	920,000	209,509	22.8%	193,080	21.0%	402,589	43.8%	166,181	43.8%	16.2%
Service charges - Water	135,184	18,684	13.8%	28,309	20.9%	46,993	34.8%	31,024	43.6%	(8.8%)
Service charges - Waste Water Management	91,013	25,869	28.4%	25,380	27.9%	51,249	56.3%	24,993	56.9%	1.5%
Service charges - Waste Management	112,886	29,403	26.0%	29,635	26.3%	59,038	52.3%	27,852	56.2%	6.4%
Sale of Goods and Rendering of Services	8,299	2,864	34.5%	1,645	19.8%	4,508	54.4%	1,916	37.9%	(14.2%)
Agency services	29,726	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7,465	2,725	36.5%	2,942	39.4%	5,667	75.9%	1,892	94.9%	55.4%
Interest earned from Current and Non Current Assets	42,910	-	-	5,631	13.1%	5,631	13.1%	5,141	26.9%	9.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	18,811	5,420	28.8%	4,803	25.5%	10,223	54.3%	4,647	52.2%	3.4%
Rental from Fixed Assets	1,533	589	39.2%	505	33.5%	1,095	72.8%	542	74.7%	(6.8%)
Licence and permits	8,401	1,638	19.5%	1,590	18.9%	3,229	38.4%	1,738	35.2%	(8.5%)
Operational Revenue	110,755	2,585	2.3%	3,263	2.9%	5,848	5.3%	6,774	15.2%	(51.8%)
Non-Exchange Revenue										
Property rates	485,662	124,903	25.7%	125,464	25.8%	250,367	51.6%	117,433	51.0%	6.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20,064	1,395	7.0%	4,671	23.3%	6,066	30.2%	1,254	8.5%	272.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339,267	137,828	40.6%	111,358	32.8%	249,184	73.4%	95,914	70.7%	16.1%
Interest	6,171	2,375	38.5%	2,472	40.1%	4,847	78.5%	1,637	99.0%	51.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7,703	4,256	55.2%	-	-	4,256	55.2%	-	-	-
Other Gains	15,615	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2,435,283	621,729	25.5%	500,317	20.5%	1,122,046	46.1%	499,094	44.6%	.2%
Employee related costs	770,918	190,072	24.7%	191,164	24.8%	381,236	49.5%	177,837	46.0%	7.8%
Remuneration of councillors	29,910	7,007	23.4%	8,716	29.1%	15,723	52.6%	7,853	51.4%	11.7%
Bulk purchases - electricity	670,449	189,396	28.2%	190,713	24.0%	350,108	52.2%	137,167	43.9%	17.2%
Inventory consumed	91,177	18,505	20.3%	25,707	28.2%	44,211	48.5%	21,096	55.4%	21.9%
Debt impairment	31,133	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	254,773	100,852	39.6%	134,559	5.3%	114,312	44.9%	65,545	50.0%	(79.5%)
Interest	62,526	23	-	1	-	24	-	6	-	(86.7%)
Contracted services	303,739	54,213	17.8%	68,517	22.6%	122,730	40.4%	68,718	66.0%	2.7%
Transfers and subsidies	6,819	1,135	16.6%	92	1.4%	1,228	18.0%	359	5.9%	(74.3%)
Irrecoverable debts written off	22,345	(35)	(2%)	-	-	(35)	(2%)	-	-	4.4%
Operational costs	186,288	60,561	32.5%	31,948	17.1%	92,509	49.7%	22,763	41.1%	40.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	5,205	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73,859)	(51,686)		40,430		(11,256)		(10,156)		
Transfers and subsidies - capital (monetary allocations)	205,584	11,721	5.7%	52,439	25.5%	64,160	31.2%	65,276	27.2%	(19.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131,726	(39,965)		92,869		52,904		55,121		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131,726	(39,965)		92,869		52,904		55,121		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131,726	(39,965)		92,869		52,904		55,121		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131,726	(39,965)		92,869		52,904		55,121		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	234,741	22,558	9.6%	71,965	30.7%	94,523	40.3%	162,588	38.6%	(55.7%)
National Government	205,584	11,721	5.7%	53,354	26.0%	65,075	31.7%	68,024	31.9%	(21.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	24	-	-	-	-
Transfers recognised - capital	205,584	11,721	5.7%	53,354	26.0%	65,075	31.7%	68,024	31.9%	(21.6%)
Borrowing	-	7,482	-	6,092	-	13,574	-	52,989	44.7%	(88.5%)
Internally generated funds	29,156	3,355	11.5%	12,520	42.9%	15,875	54.4%	41,575	42.2%	(69.9%)
Capital Expenditure Functional	234,741	22,558	9.6%	71,965	30.7%	94,523	40.3%	162,588	38.6%	(55.7%)
Municipal governance and administration	-	2,672	-	1,084	-	3,756	-	10,023	29.2%	(89.2%)
Executive and Council	-	-	-	-	-	-	-	177	70.8%	(100.0%)
Finance and administration	-	2,672	-	1,084	-	3,756	-	9,846	29.0%	(89.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10,200	-	-	131	1.3%	131	1.3%	6,361	34.9%	(97.9%)
Community and Social Services	8,000	-	-	131	1.6%	131	1.6%	4,417	24.2%	(97.5%)
Sport And Recreation	2,200	-	-	-	-	-	-	1,932	108.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	12	1.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34,231	762	2.2%	15,909	46.5%	16,670	48.7%	25,583	41.7%	(37.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34,231	762	2.2%	15,478	45.2%	16,240	47.4%	25,484	42.0%	(39.3%)
Environmental Protection	-	-	-	431	-	431	-	99	14.1%	336.8%
Trading Services	190,309	19,124	10.0%	54,842	28.8%	73,966	38.9%	119,910	39.2%	(54.3%)
Energy sources	57,206	241	4%	26,311	46.0%	26,552	46.4%	28,328	72.8%	(7.1%)
Water Management	118,952	18,441	15.5%	22,658	19.0%	41,099	34.6%	76,710	30.9%	(70.5%)
Waste Water Management	14,152	-	-	5,492	38.8%	5,492	38.8%	14,242	40.0%	(61.4%)
Waste Management	-	442	-	381	-	823	-	630	10.6%	(89.5%)
Other	-	-	-	-	-	-	-	711	50.8%	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2,582,571	499,676	19.3%	459,052	17.8%	958,729	37.1%	442,000	39.0%	3.9%	
Property rates	461,379	57,640	12.5%	58,809	12.7%	116,448	25.2%	86,820	37.9%	(32.3%)	
Service charges	1,346,678	175,815	13.1%	161,961	12.0%	337,775	25.1%	156,807	27.3%	3.3%	
Other revenue	192,954	21,458	11.1%	22,330	11.6%	43,788	22.7%	21,835	23.0%	2.3%	
Transfers and Subsidies - Operational	335,267	171,684	51.2%	147,402	44.0%	319,086	95.2%	95,091	71.4%	53.4%	
Transfers and Subsidies - Capital	203,384	73,080	35.9%	62,920	30.9%	136,000	66.9%	75,305	65.5%	(16.4%)	
Interest	42,910	-	-	5,631	13.1%	5,631	13.1%	5,141	19.7%	9.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1,798,117)	(226,757)	12.6%	(248,860)	13.8%	(475,617)	26.5%	(164,781)	14.5%	51.0%	
Suppliers and employees	(1,717,345)	(226,757)	13.2%	(248,860)	14.5%	(475,617)	27.7%	(164,781)	15.4%	51.0%	
Finance charges	(80,772)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	784,454	272,920	34.8%	210,192	26.8%	483,112	61.6%	277,219	144.7%	(24.2%)	
Cash Flow from Investing Activities											
Receipts	10,698	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	7,703	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	2,995	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(228,241)	(33,324)	14.6%	(71,097)	31.2%	(104,422)	45.8%	(174,573)	41.7%	(59.3%)	
Capital assets	(228,241)	(33,324)	14.6%	(71,097)	31.2%	(104,422)	45.8%	(174,573)	41.7%	(59.3%)	
Net Cash from/(used) Investing Activities	(217,543)	(33,324)	15.3%	(71,097)	32.7%	(104,422)	48.0%	(174,573)	42.1%	(59.3%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	(2%)	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(64,807)	-	-	(30,491)	47.0%	(30,491)	47.0%	(71,559)	50.1%	(57.4%)	
Repayment of borrowing	(64,807)	-	-	(30,491)	47.0%	(30,491)	47.0%	(71,559)	50.1%	(57.4%)	
Net Cash from/(used) Financing Activities	(64,807)	-	-	(30,491)	47.0%	(30,491)	47.0%	(71,559)	(149.7%)	(57.4%)	
Net Increase/(Decrease) in cash held	502,104	239,595	47.7%	108,604	21.6%	348,199	69.3%	31,086	(232.8%)	249.4%	
Cash/cash equivalents at the year begin:	220,000	124,778	56.7%	364,046	165.5%	124,778	56.7%	635,141	76.3%	(42.7%)	
Cash/cash equivalents at the year end:	722,104	364,046	50.4%	472,650	65.5%	472,650	65.5%	666,228	187.0%	(28.1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10,156	19.6%	3,093	6.0%	2,223	4.3%	36,240	70.1%	51,712	12.1%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30,749	39.6%	4,575	5.9%	3,369	4.3%	38,928	59.2%	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	8,495	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 Aneur Debtor Accounts	1,883	5.2%	1,740	4.8%	1,652	4.6%	30,625	85.3%	35,899	8.4%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,708	10.7%	7,098	13.3%	627	1.2%	40,029	74.9%	53,462	12.5%	3	-	-	-
Total By Income Source	94,666	22.1%	29,013	6.8%	16,255	3.8%	288,447	67.3%	428,381	100.0%	39	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,243	29.1%	1,339	12.0%	924	8.3%	5,654	50.7%	11,159	2.6%	-	-	-	-
Commercial	51,074	25.2%	11,000	5.4%	6,115	3.0%	134,696	66.4%	202,884	47.4%	15	-	-	-
Households	40,350	18.6%	16,675	7.8%	9,217	4.3%	148,097	69.1%	214,338	50.0%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	94,666	22.1%	29,013	6.8%	16,255	3.8%	288,447	67.3%	428,381	100.0%	39	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	71	100.0%	71	5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,229	48.2%	220	1.7%	498	3.9%	5,967	46.2%	12,913	99.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6,229	48.0%	220	1.7%	498	3.8%	6,038	46.5%	12,984	100.0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Financial Manager	Mr Motlaba Mogofe	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	956,173	118,378	12.4%	98,189	10.3%	216,567	22.6%	83,734	25.1%	17.3%	
Property rates	127,112	19,944	15.7%	25,370	20.0%	45,314	35.6%	17,374	24.3%	46.0%	
Service charges	367,380	2,190	.6%	3,491	1.0%	5,681	1.5%	3,297	2.0%	5.9%	
Other revenue	97,730	6,456	6.6%	14,039	14.4%	20,495	21.0%	(131)	57.5%	(10,786.4%)	
Transfers and Subsidies - Operational	212,710	86,667	40.7%	40,817	19.2%	127,484	59.9%	61,922	70.2%	(34.1%)	
Transfers and Subsidies - Capital	146,241	2,000	1.4%	13,645	9.3%	15,645	10.7%	1,000	.9%	1,264.5%	
Interest	5,000	1,121	22.4%	828	16.6%	1,949	39.0%	272	88.7%	204.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(783,629)	(99,992)	12.8%	(97,930)	12.5%	(197,922)	25.3%	(108,801)	38.1%	(10.0%)	
Suppliers and employees	(737,629)	(99,992)	13.6%	(97,930)	13.3%	(197,922)	26.8%	(108,801)	39.8%	(10.0%)	
Finance charges	(45,000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1,000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	172,544	18,386	10.7%	260	.2%	18,645	10.8%	(25,067)	(65.2%)	(101.0%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(164,616)	(21,940)	13.3%	(41,449)	25.2%	(63,389)	38.5%	(16,391)	21.1%	152.9%	
Capital assets	(164,616)	(21,940)	13.3%	(41,449)	25.2%	(63,389)	38.5%	(16,391)	21.1%	152.9%	
Net Cash from/(used) Investing Activities	(164,616)	(21,940)	13.3%	(41,449)	25.2%	(63,389)	38.5%	(16,391)	21.1%	152.9%	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	(8)	-	(8)	-	-	-	(100.0%)	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(8)	-	(8)	-	-	-	(100.0%)	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities				(8)		(8)				(100.0%)	
Net Increase/(Decrease) in cash held	7,929	(3,555)	(44.8%)	(41,197)	(519.6%)	(44,752)	(564.4%)	(41,458)	(356.8%)	(.6%)	
Cash/cash equivalents at the year begin:	1,142	20,603	1,804.4%	16,949	1,484.3%	20,603	1,804.4%	(49,304)	(324.8%)	(134.4%)	
Cash/cash equivalents at the year end:	9,071	16,949	186.9%	(18,435)	(203.2%)	(18,435)	(203.2%)	(90,762)	642.7%	(79.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5,452	3.2%	3,534	2.1%	3,319	2.0%	157,724	92.8%	170,029	22.8%	(456)	(.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,672	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	92.6%	65,619	8.8%	(136)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur 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	36.8%	(3)	-	-	-
Households	12,262	3.4%	8,524	2.3%	8,017	2.2%	336,760	92.1%	365,564	49.0%	(356)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27,768	3.7%	17,449	2.3%	16,176	2.2%	685,342	91.8%	746,735	100.0%	(2,106)	(.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26,176	3.8%	11,324	1.7%	31,619	4.6%	613,682	89.9%	682,800	42.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9,278	1.0%	5,770	.6%	3,583	.4%	891,082	98.0%	909,713	57.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35,454	2.2%	17,094	1.1%	35,202	2.2%	1,504,763	94.5%	1,592,513	100.0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Financial Manager	Mr Richard Mzikwande Ntsho	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
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%	(64.4%)	
Transfers and Subsidies - Operational	577,854	229,726	39.8%	183,943	31.8%	413,669	71.6%	165,293	69.0%	11.3%	
Transfers and Subsidies - Capital	252,969	45,709	18.1%	82,779	32.7%	128,488	50.8%	-	-	(100.0%)	
Interest	8,625	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(669,329)	(76,526)	11.4%	(130,664)	19.5%	(207,190)	31.0%	(101,571)	22.7%	28.6%	
Suppliers and employees	(669,129)	(76,526)	11.4%	(130,664)	19.5%	(207,190)	31.0%	(101,571)	22.7%	28.6%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	276,552	241,708	87.4%	160,651	58.1%	402,359	145.5%	94,685	110.9%	69.7%	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(274,269)	(59,053)	21.5%	(92,746)	33.8%	(151,799)	55.3%	(40,507)	40.6%	129.0%	
Capital assets	(274,269)	(59,053)	21.5%	(92,746)	33.8%	(151,799)	55.3%	(40,507)	40.6%	129.0%	
Net Cash from/(used) Investing Activities	(274,269)	(59,053)	21.5%	(92,746)	33.8%	(151,799)	55.3%	(40,507)	40.6%	129.0%	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities											
Net Increase/(Decrease) in cash held	2,283	182,654	8,001.6%	67,905	2,974.8%	250,560	10,976.4%	54,178	346.8%	25.3%	
Cash/cash equivalents at the year begin:	132,258	185,401	140.2%	368,050	278.3%	185,401	140.2%	284,801	893.4%	29.2%	
Cash/cash equivalents at the year end:	134,540	368,050	273.6%	435,955	324.0%	435,955	324.0%	338,979	455.6%	28.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19,091	2.3%	9,292	1.1%	9,260	1.1%	809,457	95.6%	847,100	40.9%	2,551	3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	163	100.0%	163	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,770	2.9%	3,811	1.3%	3,848	1.3%	281,222	94.5%	297,652	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	330	1.9%	153	0.9%	152	0.9%	16,340	98.3%	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur Debtor Accounts	42,524	7.9%	9,475	1.8%	9,342	1.7%	475,242	88.6%	536,582	25.9%	(122)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	106	100.0%	106	-	30	28.7%	-	-
Total By Income Source	78,267	3.8%	26,488	1.3%	26,356	1.3%	1,938,555	93.7%	2,069,666	100.0%	3,496	2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24,458	10.7%	3,528	1.5%	3,516	1.5%	197,326	86.2%	228,828	11.1%	334	1%	-	-
Commercial	4,990	4.6%	1,813	1.7%	1,759	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7,620	77.2%	2,252	22.8%	-	-	-	-	9,872	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7,620	77.2%	2,252	22.8%	-	-	-	-	9,872	100.0%

Contact Details

Municipal Manager	Mr 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.

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2023/24	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	773,969	168,149	21.7%	109,490	14.1%	277,638	35.9%	137,030	40.9%	(20.1%)	
Property rates	68,227	18,993	27.8%	15,732	23.1%	34,725	50.9%	23,593	69.2%	(33.3%)	
Service charges	380,407	75,532	19.9%	44,318	11.7%	119,850	31.5%	52,480	41.3%	(15.6%)	
Other revenue	122,019	16,120	13.2%	26,579	21.8%	42,698	35.0%	16,418	20.1%	61.9%	
Transfers and Subsidies - Operational	144,142	46,211	32.1%	22,862	15.9%	69,073	47.9%	42,484	62.1%	(46.2%)	
Transfers and Subsidies - Capital	59,174	10,700	18.1%	-	-	10,700	18.1%	2,000	16.7%	(100.0%)	
Interest	-	593	-	-	-	593	-	55	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(707,266)	(101,620)	14.4%	(85,154)	12.0%	(186,774)	26.4%	(72,995)	29.2%	16.7%	
Suppliers and employees	(673,914)	(101,620)	15.1%	(85,154)	12.6%	(186,774)	27.7%	(72,995)	31.4%	16.7%	
Finance charges	(33,352)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	66,703	66,528	99.7%	24,336	36.5%	90,865	136.2%	64,036	93.4%	(62.0%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(59,078)	(10,731)	18.2%	(10,254)	17.4%	(20,986)	35.5%	(14,837)	33.7%	(30.9%)	
Capital assets	(59,078)	(10,731)	18.2%	(10,254)	17.4%	(20,986)	35.5%	(14,837)	33.7%	(30.9%)	
Net Cash from/(used) Investing Activities	(59,078)	(10,731)	18.2%	(10,254)	17.4%	(20,986)	35.5%	(14,837)	33.7%	(30.9%)	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities											
Net Increase/(Decrease) in cash held	7,625	55,797	731.8%	14,082	184.7%	69,879	916.5%	49,199	137.2%	(71.4%)	
Cash/cash equivalents at the year begin:	3,767	5,033	133.6%	60,667	1,610.4%	5,033	133.6%	54,120	166.3%	12.1%	
Cash/cash equivalents at the year end:	11,392	60,667	532.5%	74,749	656.1%	74,749	656.1%	103,319	137.8%	(27.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4,889	2.4%	3,142	1.5%	2,874	1.4%	192,723	94.6%	203,629	21.1%	2	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,856	46.2%	2,221	6.9%	792	2.5%	14,289	44.4%	32,158	3.3%	19	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	3.3%	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%	20,282	90.4%	22,402	2.3%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur 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	-	-	-	-	120	1%	107,166	99.9%	107,289	11.1%	-	-	-	-
Other	2	-	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	57.6%	29,897	3.1%	14	-	-	-
Commercial	13,942	7.9%	8,478	4.8%	4,778	2.7%	149,465	84.6%	176,662	18.3%	1	-	-	-
Households	15,376	2.0%	13,182	1.7%	13,060	1.7%	714,966	94.5%	756,585	78.6%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40,816	4.2%	22,477	2.3%	18,152	1.9%	881,698	91.5%	963,144	100.0%	22	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23,215	3.1%	19,536	2.6%	2,786	4%	703,367	93.9%	748,904	64.0%
Bulk Water	3,394	2.4%	-	-	3,436	2.4%	135,442	95.2%	142,271	12.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15,640	5.6%	494	2%	264	1%	263,100	94.1%	279,499	23.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42,249	3.6%	20,030	1.7%	6,486	.6%	1,101,909	94.1%	1,170,674	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	26,746,624	7,146,520	26.7%	6,267,687	23.4%	13,414,207	50.2%	5,869,565	48.8%	6.8%
Exchange Revenue										
Service charges - Electricity	7,116,307	1,518,153	21.3%	1,287,980	18.1%	2,806,113	39.4%	863,109	34.6%	49.2%
Service charges - Water	2,289,062	368,721	16.1%	421,801	18.4%	790,523	34.5%	782,222	55.6%	(46.1%)
Service charges - Waste Water Management	705,832	169,747	24.0%	153,034	21.7%	322,781	45.7%	158,002	44.8%	(3.1%)
Service charges - Waste Management	923,346	202,438	21.9%	188,757	20.4%	391,196	42.4%	192,743	47.5%	(2.1%)
Sale of Goods and Rendering of Services	83,448	20,427	24.5%	16,159	19.4%	36,585	43.8%	15,135	45.0%	6.8%
Agency services	110,838	10,041	9.1%	13,164	11.9%	23,205	20.9%	10,824	10.4%	21.8%
Interest	-	-	-	-	-	-	-	11,524	-	(100.0%)
Interest earned from Receivables	1,121,201	319,454	28.5%	302,847	27.0%	622,301	55.5%	239,162	52.0%	26.6%
Interest earned from Current and Non Current Assets	182,345	41,487	22.8%	40,472	22.2%	81,959	44.9%	26,228	28.6%	54.3%
Dividends	385	-	-	-	-	-	-	-	-	-
Rent on Land	18,921	5,445	28.8%	4,829	25.5%	10,274	54.3%	4,671	52.2%	3.4%
Rental from Fixed Assets	107,444	18,974	17.7%	16,155	15.0%	35,128	32.7%	15,003	25.8%	7.7%
Licence and permits	30,068	3,298	11.0%	4,650	15.5%	7,948	26.4%	4,596	20.3%	1.2%
Operational Revenue	406,698	23,071	5.7%	40,535	10.0%	63,605	15.6%	49,566	19.6%	(18.2%)
Non-Exchange Revenue										
Property rates	4,376,604	1,062,765	24.3%	871,812	19.9%	1,934,577	44.2%	918,076	47.5%	(5.0%)
Surcharges and Taxes	54,884	11,995	21.9%	15,427	28.1%	27,422	50.0%	(8,521)	44.8%	(281.1%)
Fines, penalties and forfeits	145,567	12,030	8.3%	16,111	11.1%	28,141	19.3%	13,673	13.5%	17.8%
Licences or permits	15,831	942	6.0%	1,620	10.2%	2,562	16.2%	(1,736)	11.6%	(183.3%)
Transfer and subsidies - Operational	8,494,623	3,146,771	37.0%	2,709,753	31.9%	5,856,524	68.9%	2,419,313	63.2%	12.0%
Interest	153,474	43,405	28.3%	38,159	24.9%	81,564	53.1%	35,980	30.4%	6.1%
Fuel Levy	370,055	154,194	41.7%	123,355	33.3%	277,549	75.0%	118,645	72.0%	4.0%
Operational Revenue	9,762	756	7.7%	763	7.8%	1,519	15.6%	-	-	(100.0%)
Gains on disposal of Assets	14,866	4,826	32.5%	321	2.2%	5,147	34.6%	1,350	5.9%	(76.2%)
Other Gains	14,043	7,580	54.0%	2	-	7,583	54.0%	-	-	(100.0%)
Discontinued Operations	8	-	-	-	-	-	-	-	-	-
Operating Expenditure	27,555,225	6,130,900	22.2%	6,418,400	23.3%	12,549,300	45.5%	4,967,848	42.9%	29.2%
Employee related costs	7,947,074	1,886,581	23.9%	1,872,289	23.5%	3,770,870	47.4%	1,752,057	46.7%	6.9%
Remuneration of councillors	456,800	103,650	22.7%	133,234	29.2%	233,884	51.2%	93,287	44.8%	36.8%
Bulk purchases - electricity	6,302,046	1,739,795	27.2%	1,425,855	22.5%	3,165,650	49.5%	1,160,508	52.6%	22.9%
Inventory consumed	1,586,263	284,888	18.0%	368,908	23.3%	663,796	41.8%	330,273	41.3%	11.7%
Debt impairment	2,243,094	155,456	6.9%	68,177	3.0%	223,633	10.0%	(242,712)	14.1%	(128.1%)
Depreciation and amortisation	2,391,037	242,734	10.2%	443,007	18.5%	685,741	28.7%	324,936	28.1%	36.3%
Interest	554,462	283,537	51.1%	296,208	46.2%	539,745	97.3%	223,474	65.2%	14.6%
Contracted services	3,101,177	685,513	21.2%	977,086	31.5%	1,635,601	52.7%	744,357	44.8%	31.3%
Transfers and subsidies	752,164	287,297	38.5%	350,922	46.7%	618,219	82.2%	118,301	45.1%	196.6%
Irrecoverable debts written off	230,264	5,141	2.2%	20,445	8.9%	25,586	11.1%	23,866	9.1%	(14.3%)
Operational costs	1,895,637	484,724	25.6%	505,708	26.7%	990,432	52.2%	435,727	46.7%	16.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	5,206	(415)	(8.0%)	(3,441)	(66.1%)	(3,855)	(74.1%)	(226)	(18.3%)	1,421.3%
Surplus/(Deficit)	(808,601)	1,015,620		(150,713)		864,907		901,717		
Transfers and subsidies - capital (monetary allocations)	3,386,887	367,237	10.8%	594,527	17.6%	961,764	28.4%	600,026	22.8%	(5.9%)
Transfers and subsidies - capital (in-kind)	51,700	-	-	-	-	-	-	99	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2,629,986	1,382,856		443,814		1,826,671		1,501,842		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2,629,986	1,382,856		443,814		1,826,671		1,501,842		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,629,986	1,382,856		443,814		1,826,671		1,501,842		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229.8%	60	286.0%	109	515.8%	26	48.2%	131.4%
Surplus/(Deficit) for the year	2,630,007	1,382,905		443,875		1,826,780		1,501,868		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3,634,933	673,938	18.5%	945,736	26.0%	1,619,674	44.6%	875,186	29.5%	8.1%
National Government	2,838,256	574,791	20.3%	756,096	26.6%	1,330,887	46.9%	869,821	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%	(65.0%)
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%	22,963	11.7%	48,992	24.4%	26,486	15.9%	(13.2%)
Community and Social Services	88,080	9,212	10.5%	9,429	10.7%	18,941	21.2%	19,084	19.3%	(60.6%)
Sport And Recreation	36,274	5,081	14.0%	6,549	18.1%	11,630	32.1%	5,350	18.3%	22.4%
Public Safety	40,580	2,721	6.7%	1,428	3.5%	4,149	10.2%	1,668	9.9%	(14.4%)
Housing	31,000	8,096	26.1%	5,576	18.0%	13,672	44.1%	71	5%	7,767.9%
Health	859	-	-	-	-	-	-	313	86.6%	(100.0%)
Economic and Environmental Services	1,029,363	244,309	23.7%	312,968	30.4%	557,277	54.1%	170,974	28.5%	83.1%
Planning and Development	112,529	65,401	49.2%	117,262	104.8%	173,163	153.9%	19,266	22.2%	544.7%
Road Transport	913,566	188,508	20.6%	194,517	21.3%	383,043	41.9%	152,610	29.4%	27.5%
Environmental Protection	3,268	381	11.7%	690	21.1%	1,071	32.8%	99	6.0%	600.3%
Trading Services	2,279,870	376,040	16.5%	562,365	24.7%	938,405	41.2%	637,753	30.8%	(11.8%)
Energy sources	428,887	68,945	16.1%	145,787	34.0%	214,733	50.1%	121,523	37.9%	20.0%
Water Management	1,168,826	216,162	18.5%	270,110	23.1%	486,272	41.6%	378,326	32.2%	(28.6%)
Waste Water Management	590,655	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%	37,678	41.3%	10,469	14.9%	103.7%
Other	-	-	-	-	-	-	-	711	50.8%	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	25,892,578	7,068,514	27.3%	6,553,867	25.3%	13,622,381	52.6%	6,281,467	53.7%	4.3%	
Property rates	3,593,388	625,738	17.4%	659,975	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	7,690,153	2,835,658	36.9%	2,610,374	34.1%	5,436,032	71.0%	1,622,401	45.5%	60.9%	
Transfers and Subsidies - Capital	2,890,009	982,133	34.0%	936,013	32.4%	1,918,146	66.4%	899,006	47.8%	5.3%	
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%	30.8%	
Suppliers and employees	(22,126,268)	(5,179,895)	23.4%	(4,621,836)	20.9%	(9,801,731)	44.3%	(3,533,004)	30.8%	30.8%	
Finance charges	(492,186)	-	-	-	-	-	-	(822)	-1%	(100.0%)	
Transfers and grants	(11,105)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	3,263,019	1,888,619	57.9%	1,932,031	59.2%	3,820,650	117.1%	2,747,642	133.6%	(29.7%)	
Cash Flow from Investing Activities											
Receipts	(637)	3,514	(552.0%)	(889)	139.7%	2,625	(412.3%)	(963)	(3.6%)	(7.6%)	
Proceeds on disposal of PPE	9,203	570	6.2%	95	1.0%	565	7.2%	127	2.4%	(25.0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	25,573	2,156	8.4%	(984)	(3.8%)	1,172	4.6%	(389)	(13.7%)	152.9%	
Decrease (increase) in non-current investments	(35,412)	788	(2.2%)	-	-	788	(2.2%)	(700)	(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%	39.6%	
Capital assets	(4,274,262)	(704,167)	16.5%	(1,115,708)	26.1%	(1,819,875)	42.6%	(799,317)	27.8%	39.6%	
Net Cash from/(used) Investing Activities	(4,274,899)	(700,653)	16.4%	(1,116,597)	26.1%	(1,817,250)	42.5%	(800,289)	27.9%	39.5%	
Cash Flow from Financing Activities											
Receipts	829	789	95.3%	191	23.1%	981	118.3%	(303)	(6.6%)	(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%	(90.5%)	
Repayment of borrowing	(91,333)	-	-	(30,491)	33.4%	(30,491)	33.4%	(61,631)	37.7%	(90.5%)	
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	2,915,993	203.9%	3,697,192	258.5%	3,697,192	258.5%	6,625,352	238.6%	(44.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,368,584	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	7,636,623	16.7%	2,260,138	5.6%	2,255,637	5.8%	96,480,850	171.9%	88,633,448	20.3%	114,462	(1%)	26,930,614	42.9%
Receivables from Exchange Transactions - Waste Water Management	2,039,703	9.2%	993,650	4.9%	1,080,086	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	1.6%	3,346,386	190.7%	3,572,200	1.1%	(105)	-	666,233	22.3%
Interest on Aneur Debtor Accounts	1,788,585	7.0%	1,189,039	4.8%	1,461,207	5.8%	40,934,752	182.3%	45,373,833	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%	18,939,787	175.4%	22,064,804	6.5%	3,191	-	1,198,122	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8,726,402	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	20.7%	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	4.9%	(659)	(4%)	0	0	158,186	95.9%	164,969	-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%	47,662	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.