

**MPUMALANGA: ALBERT LUTHULI (MP301)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>724 446</b>	<b>15 730</b>	<b>2.2%</b>	<b>15 730</b>	<b>2.2%</b>	<b>163 183</b>	<b>24.0%</b>	<b>(90.4%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	52 356	4 137	7.9%	4 137	7.9%	5 633	11.3%	(26.6%)
Service charges - Water	55 151	1 481	2.7%	1 481	2.7%	1 109	2.1%	33.5%
Service charges - Waste Water Management	15 038	948	6.3%	948	6.3%	305	2.1%	210.7%
Service charges - Waste Management	12 854	851	6.6%	851	6.6%	6	0.1%	13 721.0%
Sale of Goods and Rendering of Services	-	276	-	276	-	583	62.5%	(52.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 122	-	-	-	-	1 170	3.1%	(100.0%)
Interest earned from Current and Non Current Assets	2 513	369	14.7%	369	14.7%	801	33.6%	(53.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 137	231	20.3%	231	20.3%	29	20.4%	696.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 688	436	25.8%	436	25.8%	55	-	695.3%
<b>Non-Exchange Revenue</b>								
Property rates	124 726	6 982	5.6%	6 982	5.6%	1 564	1.3%	346.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	751	16	2.2%	16	2.2%	492	230.5%	(96.7%)
Licences or permits	-	1	-	1	-	8	-	(83.5%)
Transfer and subsidies - Operational	423 109	-	-	-	-	151 427	38.6%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	1	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>722 340</b>	<b>56 585</b>	<b>7.8%</b>	<b>56 585</b>	<b>7.8%</b>	<b>133 134</b>	<b>19.6%</b>	<b>(57.5%)</b>
Employee related costs	260 000	19 701	7.6%	19 701	7.6%	59 931	31.9%	(67.1%)
Remuneration of councillors	26 325	2 606	9.9%	2 606	9.9%	7 347	24.1%	(64.5%)
Bulk purchases - electricity	120 273	14 813	12.3%	14 813	12.3%	24 487	24.0%	(39.5%)
Inventory consumed	46 431	965	2.1%	965	2.1%	2 965	8.4%	(67.5%)
Debt impairment	18 902	-	-	-	-	-	-	-
Depreciation and amortisation	53 453	-	-	-	-	-	-	-
Interest	1 890	-	-	-	-	-	-	-
Contracted services	122 598	13 659	11.1%	13 659	11.1%	24 283	13.9%	(43.8%)
Transfers and subsidies	-	-	-	-	-	448	-	(100.0%)
Irrecoverable debts written off	-	(0)	-	(0)	-	-	-	(100.0%)
Operational costs	72 469	4 841	6.7%	4 841	6.7%	13 674	23.6%	(64.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2 106</b>	<b>(40 855)</b>		<b>(40 855)</b>		<b>30 049</b>		
Transfers and subsidies - capital (monetary allocations)	521 418	25 732	4.9%	25 732	4.9%	76 483	22.7%	(66.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>523 524</b>	<b>(15 123)</b>		<b>(15 123)</b>		<b>106 532</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>523 524</b>	<b>(15 123)</b>		<b>(15 123)</b>		<b>106 532</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>523 524</b>	<b>(15 123)</b>		<b>(15 123)</b>		<b>106 532</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>523 524</b>	<b>(15 123)</b>		<b>(15 123)</b>		<b>106 532</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>20 500</b>	<b>30 200</b>	<b>147.3%</b>	<b>30 200</b>	<b>147.3%</b>	<b>68 624</b>	<b>20.4%</b>	<b>(56.0%)</b>
National Government	20 500	30 200	147.3%	30 200	147.3%	66 573	19.8%	(54.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>20 500</b>	<b>30 200</b>	<b>147.3%</b>	<b>30 200</b>	<b>147.3%</b>	<b>66 573</b>	<b>19.8%</b>	<b>(54.6%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	0	-	0	-	2 051	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>20 500</b>	<b>30 200</b>	<b>147.3%</b>	<b>30 200</b>	<b>147.3%</b>	<b>69 484</b>	<b>20.7%</b>	<b>(56.5%)</b>
<b>Municipal governance and administration</b>								
Executive and Council	-	-	-	-	-	650	-	(100.0%)
Finance and administration	-	-	-	-	-	1 926	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>335</b>	<b>13.4%</b>	<b>(99.9%)</b>
Community and Social Services	-	0	-	0	-	335	-	(99.9%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 500</b>	<b>29 816</b>	<b>145.4%</b>	<b>29 816</b>	<b>145.4%</b>	<b>1 426</b>	<b>5.5%</b>	<b>1 990.2%</b>
Planning and Development	-	29 621	-	29 621	-	-	-	(100.0%)
Road Transport	20 500	195	9%	195	9%	1 426	5.5%	(86.4%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>384</b>	<b>-</b>	<b>384</b>	<b>-</b>	<b>65 147</b>	<b>21.2%</b>	<b>(99.4%)</b>
Energy sources	-	384	-	384	-	13 473	51.8%	(97.2%)
Water Management	-	-	-	-	-	40 716	17.1%	(100.0%)
Waste Water Management	-	-	-	-	-	10 958	25.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 162 773</b>	<b>36 070</b>	<b>3.1%</b>	<b>36 070</b>	<b>3.1%</b>	<b>253 850</b>	<b>27.5%</b>	<b>(85.8%)</b>
Property rates	93 544	1 043	1.1%	1 043	1.1%	25 360	32.1%	(95.9%)
Service charges	96 125	3 601	3.7%	3 601	3.7%	13 053	14.9%	(72.4%)
Other revenue	2 682	1 834	68.4%	1 834	68.4%	(46 856)	(5 348.0%)	(103.9%)
Transfers and Subsidies - Operational	423 109	-	-	-	-	153 968	39.2%	(100.0%)
Transfers and Subsidies - Capital	521 418	29 592	5.7%	29 592	5.7%	108 324	32.1%	(72.7%)
Interest	25 894	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(565 660)</b>	<b>(61 993)</b>	<b>11.0%</b>	<b>(61 993)</b>	<b>11.0%</b>	<b>(40 412)</b>	<b>6.8%</b>	<b>53.4%</b>
Suppliers and employees	(565 660)	(61 993)	11.0%	(61 993)	11.0%	(40 412)	6.9%	53.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>597 113</b>	<b>(25 923)</b>	<b>(4.3%)</b>	<b>(25 923)</b>	<b>(4.3%)</b>	<b>213 438</b>	<b>64.1%</b>	<b>(112.1%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(4 546)</b>	<b>469</b>	<b>(10.3%)</b>	<b>469</b>	<b>(10.3%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
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%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(4 529)	442	(9.8%)	442	(9.8%)	-	-	(100.0%)
<b>Payments</b>	<b>(549 574)</b>	<b>(31 559)</b>	<b>5.7%</b>	<b>(31 559)</b>	<b>5.7%</b>	<b>(27 163)</b>	<b>9.2%</b>	<b>16.2%</b>
Capital assets	(549 574)	(31 559)	5.7%	(31 559)	5.7%	(27 163)	9.2%	16.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(554 120)</b>	<b>(31 090)</b>	<b>5.6%</b>	<b>(31 090)</b>	<b>5.6%</b>	<b>(27 163)</b>	<b>9.2%</b>	<b>14.5%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>42 993</b>	<b>(57 013)</b>	<b>(132.6%)</b>	<b>(57 013)</b>	<b>(132.6%)</b>	<b>186 275</b>	<b>500.0%</b>	<b>(130.6%)</b>
Cash/cash equivalents at the year begin:	26 213	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	69 205	(57 013)	(82.4%)	(57 013)	(82.4%)	186 275	524.6%	(130.6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4	40.6%	-	-	6	59.4%	-	-	10	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 226	97.9%	15	.7%	3	.1%	31	1.4%	2 274	99.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 230</b>	<b>97.6%</b>	<b>15</b>	<b>.7%</b>	<b>8</b>	<b>.4%</b>	<b>31</b>	<b>1.3%</b>	<b>2 284</b>	<b>100.0%</b>

#### 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.

**MPUMALANGA: MSUKALIGWA (MP302)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 070 078</b>	<b>292 680</b>	<b>27.4%</b>	<b>292 680</b>	<b>27.4%</b>	<b>175 064</b>	<b>19.2%</b>	<b>67.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	300 969	67 157	22.3%	67 157	22.3%	64 410	26.1%	4.3%
Service charges - Water	79 532	23 092	29.0%	23 092	29.0%	20 148	30.0%	14.6%
Service charges - Waste Water Management	61 650	15 376	24.9%	15 376	24.9%	14 924	28.3%	3.0%
Service charges - Waste Management	52 800	13 176	25.0%	13 176	25.0%	12 785	28.4%	3.1%
Sale of Goods and Rendering of Services	6 931	3 105	44.8%	3 105	44.8%	2 087	37.0%	48.7%
Agency services	8 940	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 111	8 303	29.5%	8 303	29.5%	6 480	26.0%	28.1%
Interest earned from Current and Non Current Assets	1 500	1 772	118.1%	1 772	118.1%	572	61.4%	209.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2	0	23.7%	0	23.7%	0	25.0%	-
Rental from Fixed Assets	2 741	788	28.7%	788	28.7%	710	26.3%	11.0%
Licence and permits	3 829	12	.3%	12	.3%	6	.2%	118.7%
Operational Revenue	5 963	239	4.0%	239	4.0%	341	11.4%	(30.0%)
<b>Non-Exchange Revenue</b>								
Property rates	242 332	51 309	21.2%	51 309	21.2%	49 649	24.0%	3.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 448	39	.7%	39	.7%	43	.8%	(9.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 523	105 519	40.5%	105 519	40.5%	229	.1%	46 007.6%
Interest	8 807	2 794	31.7%	2 794	31.7%	2 086	34.5%	33.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	95	-	(100.0%)
Other Gains	-	-	-	-	-	499	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 161 047</b>	<b>161 235</b>	<b>13.9%</b>	<b>161 235</b>	<b>13.9%</b>	<b>164 858</b>	<b>14.6%</b>	<b>(2.2%)</b>
Employee related costs	301 679	71 982	23.9%	71 982	23.9%	65 523	23.7%	9.9%
Remuneration of councillors	19 494	2 770	14.2%	2 770	14.2%	3 442	18.6%	(19.5%)
Bulk purchases - electricity	336 039	55 420	16.5%	55 420	16.5%	76 775	24.1%	(27.8%)
Inventory consumed	87 812	9 150	10.4%	9 150	10.4%	2 471	3.0%	270.4%
Debt impairment	113 517	-	-	-	-	-	-	-
Depreciation and amortisation	138 589	-	-	-	-	-	-	-
Interest	8 484	-	-	-	-	-	-	-
Contracted services	84 368	8 317	9.9%	8 317	9.9%	9 944	13.1%	(16.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	527	-	-	-	-	-	-	-
Operational costs	70 538	13 596	19.3%	13 596	19.3%	6 704	11.7%	102.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(90 970)</b>	<b>131 445</b>		<b>131 445</b>		<b>10 206</b>		
Transfers and subsidies - capital (monetary allocations)	146 349	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>55 379</b>	<b>131 445</b>		<b>131 445</b>		<b>10 206</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>55 379</b>	<b>131 445</b>		<b>131 445</b>		<b>10 206</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>55 379</b>	<b>131 445</b>		<b>131 445</b>		<b>10 206</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>55 379</b>	<b>131 445</b>		<b>131 445</b>		<b>10 206</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>166 448</b>	<b>42 796</b>	<b>25.7%</b>	<b>42 796</b>	<b>25.7%</b>	<b>27 175</b>	<b>9.1%</b>	<b>57.5%</b>
National Government	146 348	34 952	23.9%	34 952	23.9%	26 871	9.2%	30.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>146 348</b>	<b>34 952</b>	<b>23.9%</b>	<b>34 952</b>	<b>23.9%</b>	<b>26 871</b>	<b>9.2%</b>	<b>30.1%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20 100	7 844	39.0%	7 844	39.0%	305	5.3%	2 475.4%
<b>Capital Expenditure Functional</b>	<b>166 448</b>	<b>42 796</b>	<b>25.7%</b>	<b>42 796</b>	<b>25.7%</b>	<b>27 175</b>	<b>9.1%</b>	<b>57.5%</b>
<b>Municipal governance and administration</b>	<b>7 100</b>	<b>7 653</b>	<b>107.8%</b>	<b>7 653</b>	<b>107.8%</b>	<b>305</b>	<b>16.1%</b>	<b>2 412.6%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 100	7 653	107.8%	7 653	107.8%	305	16.1%	2 412.6%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>13 000</b>	<b>191</b>	<b>1.5%</b>	<b>191</b>	<b>1.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	13 000	191	1.5%	191	1.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>27 663</b>	<b>8 387</b>	<b>30.3%</b>	<b>8 387</b>	<b>30.3%</b>	<b>4 673</b>	<b>23.4%</b>	<b>79.5%</b>
Planning and Development	27 663	8 387	30.3%	8 387	30.3%	-	-	(100.0%)
Road Transport	-	-	-	-	-	4 673	23.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>118 686</b>	<b>26 565</b>	<b>22.4%</b>	<b>26 565</b>	<b>22.4%</b>	<b>22 197</b>	<b>8.4%</b>	<b>19.7%</b>
Energy sources	6 800	63	.9%	63	.9%	-	-	(100.0%)
Water Management	68 500	12 076	17.6%	12 076	17.6%	16 530	9.0%	(26.9%)
Waste Water Management	43 386	14 427	33.3%	14 427	33.3%	5 668	7.5%	154.5%
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 078 594</b>	<b>386 954</b>	<b>35.9%</b>	<b>386 954</b>	<b>35.9%</b>	<b>281 240</b>	<b>24.7%</b>	<b>37.6%</b>
Property rates	181 749	32 900	18.1%	32 900	18.1%	38 845	29.2%	(15.3%)
Service charges	394 529	78 035	19.8%	78 035	19.8%	88 200	22.9%	(11.5%)
Other revenue	75 140	120 649	160.6%	120 649	160.6%	45 195	47.2%	167.0%
Transfers and Subsidies - Operational	260 523	124 365	47.7%	124 365	47.7%	88 000	38.5%	41.3%
Transfers and Subsidies - Capital	146 349	29 800	20.4%	29 800	20.4%	21 000	7.1%	41.9%
Interest	20 305	1 205	5.9%	1 205	5.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(908 931)</b>	<b>(129 668)</b>	<b>14.3%</b>	<b>(129 668)</b>	<b>14.3%</b>	<b>23 639</b>	<b>(2.8%)</b>	<b>(648.5%)</b>
Suppliers and employees	(900 447)	(129 668)	14.4%	(129 668)	14.4%	23 639	(2.8%)	(648.5%)
Finance charges	(8 484)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>169 663</b>	<b>257 286</b>	<b>151.6%</b>	<b>257 286</b>	<b>151.6%</b>	<b>304 880</b>	<b>101.7%</b>	<b>(15.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	95	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	95	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(166 448)</b>	<b>(42 674)</b>	<b>25.6%</b>	<b>(42 674)</b>	<b>25.6%</b>	<b>(27 175)</b>	<b>9.1%</b>	<b>57.0%</b>
Capital assets	(166 448)	(42 674)	25.6%	(42 674)	25.6%	(27 175)	9.1%	57.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(166 448)</b>	<b>(42 674)</b>	<b>25.6%</b>	<b>(42 674)</b>	<b>25.6%</b>	<b>(27 080)</b>	<b>9.1%</b>	<b>57.6%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	338	-	338	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	338	-	338	-	-	-	(100.0%)
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	338	-	338	-	-	-	(100.0%)
<b>Net Increase/(Decrease) in cash held</b>	<b>3 215</b>	<b>214 951</b>	<b>6 686.3%</b>	<b>214 951</b>	<b>6 686.3%</b>	<b>277 800</b>	<b>14 033.6%</b>	<b>(22.6%)</b>
Cash/cash equivalents at the year begin:	1 200	79 540	6 628.3%	79 540	6 628.3%	(12 048)	(1 181.2%)	(760.2%)
Cash/cash equivalents at the year end:	4 415	293 656	6 651.6%	293 656	6 651.6%	278 171	9 273.8%	5.6%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6 912	3.1%	4 272	1.9%	11 476	5.2%	199 852	89.8%	222 512	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 140	11.8%	7 779	4.8%	5 302	3.3%	129 753	80.1%	161 974	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 907	8.0%	8 190	4.1%	6 677	3.3%	168 637	84.6%	199 411	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 535	3.8%	3 886	2.7%	3 363	2.3%	133 288	91.2%	146 072	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 873	3.5%	3 666	2.6%	3 014	2.1%	129 103	91.8%	140 656	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 845	1.4%	3 710	1.4%	3 660	1.3%	261 051	95.9%	272 266	22.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 867	2.9%	1 607	2.5%	1 107	1.7%	59 309	92.8%	63 889	5.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>58 079</b>	<b>4.8%</b>	<b>33 111</b>	<b>2.7%</b>	<b>34 599</b>	<b>2.9%</b>	<b>1 080 992</b>	<b>89.6%</b>	<b>1 206 781</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 106	13.2%	4 143	8.9%	2 943	6.4%	33 145	71.5%	46 337	3.8%	-	-	-	-
Commercial	22 461	11.9%	7 228	3.8%	5 305	2.8%	153 708	81.5%	188 702	15.6%	-	-	-	-
Households	29 506	3.0%	21 736	2.2%	26 349	2.7%	894 071	92.0%	971 662	80.5%	-	-	-	-
Other	6	7.5%	4	5.1%	2	2.5%	68	84.9%	80	-	-	-	-	-
<b>Total By Customer Group</b>	<b>58 079</b>	<b>4.8%</b>	<b>33 111</b>	<b>2.7%</b>	<b>34 599</b>	<b>2.9%</b>	<b>1 080 992</b>	<b>89.6%</b>	<b>1 206 781</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	55 374	12.7%	-	-	379 045	87.0%	1 389	.3%	435 808	28.1%
Bulk Water	-	-	-	-	989 152	89.2%	120 073	10.8%	1 109 226	71.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 415	38.2%	-	-	1 892	51.0%	400	10.8%	3 707	2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>56 789</b>	<b>3.7%</b>	<b>-</b>	<b>-</b>	<b>1 370 089</b>	<b>88.5%</b>	<b>121 862</b>	<b>7.9%</b>	<b>1 548 741</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Financial Manager	Mr Phumzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MKHONDO (MP303)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>762 712</b>	<b>61 414</b>	<b>8.1%</b>	<b>61 414</b>	<b>8.1%</b>	<b>197 858</b>	<b>29.3%</b>	<b>(69.0%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	208 759	27 337	13.1%	27 337	13.1%	34 723	18.2%	(21.3%)
Service charges - Water	28 774	4 167	14.5%	4 167	14.5%	6 798	30.3%	(38.7%)
Service charges - Waste Water Management	12 802	2 185	17.1%	2 185	17.1%	3 042	27.9%	(28.2%)
Service charges - Waste Management	15 096	2 343	15.5%	2 343	15.5%	3 586	27.4%	(34.7%)
Sale of Goods and Rendering of Services	2 129	301	14.1%	301	14.1%	453	22.3%	(33.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	9 962	-	(100.0%)
Interest earned from Receivables	37 884	7 669	20.2%	7 669	20.2%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 044	746	71.4%	746	71.4%	254	163.1%	193.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	184	12.9%	184	12.9%	286	36.3%	(35.7%)
Licence and permits	58	-	-	-	-	-	-	-
Operational Revenue	1 103	1	.1%	1	.1%	17	13.0%	(92.8%)
<b>Non-Exchange Revenue</b>								
Property rates	93 860	13 845	14.8%	13 845	14.8%	19 999	25.4%	(30.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	139	2.4%	139	2.4%	174	1.6%	(20.3%)
Licences or permits	86	4	5.2%	4	5.2%	14	16.6%	(67.2%)
Transfer and subsidies - Operational	342 483	-	-	-	-	118 549	37.7%	(100.0%)
Interest	11 417	2 492	21.8%	2 492	21.8%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>774 729</b>	<b>189 486</b>	<b>24.5%</b>	<b>189 486</b>	<b>24.5%</b>	<b>141 613</b>	<b>20.9%</b>	<b>33.8%</b>
Employee related costs	257 738	63 719	24.7%	63 719	24.7%	20 085	8.2%	217.2%
Remuneration of councillors	17 125	5 259	30.7%	5 259	30.7%	1 364	7.8%	285.4%
Bulk purchases - electricity	200 732	38 247	19.1%	38 247	19.1%	52 411	30.9%	(27.0%)
Inventory consumed	21 759	1 009	4.6%	1 009	4.6%	6 867	95.5%	(85.3%)
Debt impairment	96 000	24 000	25.0%	24 000	25.0%	-	-	(100.0%)
Depreciation and amortisation	63 040	19 348	30.7%	19 348	30.7%	7 249	11.5%	166.9%
Interest	12 503	8 946	71.6%	8 946	71.6%	7 308	50.3%	22.4%
Contracted services	44 591	16 542	37.1%	16 542	37.1%	29 658	58.6%	(44.2%)
Transfers and subsidies	-	1 312	-	1 312	-	1 831	125.0%	(28.4%)
Irrecoverable debts written off	556	-	-	-	-	-	-	-
Operational costs	60 686	11 105	18.3%	11 105	18.3%	14 841	35.5%	(25.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(12 018)</b>	<b>(128 073)</b>		<b>(128 073)</b>		<b>56 245</b>		
Transfers and subsidies - capital (monetary allocations)	93 781	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>81 763</b>	<b>(128 073)</b>		<b>(128 073)</b>		<b>56 245</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>81 763</b>	<b>(128 073)</b>		<b>(128 073)</b>		<b>56 245</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>81 763</b>	<b>(128 073)</b>		<b>(128 073)</b>		<b>56 245</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>81 763</b>	<b>(128 073)</b>		<b>(128 073)</b>		<b>56 245</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>82 002</b>	<b>27 961</b>	<b>34.1%</b>	<b>27 961</b>	<b>34.1%</b>	<b>11 738</b>	<b>8.9%</b>	<b>138.2%</b>
National Government	81 548	27 961	34.3%	27 961	34.3%	11 519	8.7%	142.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>81 548</b>	<b>27 961</b>	<b>34.3%</b>	<b>27 961</b>	<b>34.3%</b>	<b>11 519</b>	<b>8.7%</b>	<b>142.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	453	-	-	-	-	219	104.2%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>82 002</b>	<b>27 961</b>	<b>34.1%</b>	<b>27 961</b>	<b>34.1%</b>	<b>11 738</b>	<b>8.9%</b>	<b>138.2%</b>
<b>Municipal governance and administration</b>	<b>453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219</b>	<b>104.2%</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	453	-	-	-	-	219	104.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>30 809</b>	<b>5 441</b>	<b>17.7%</b>	<b>5 441</b>	<b>17.7%</b>	<b>285</b>	<b>2.1%</b>	<b>1 805.8%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	30 809	5 441	17.7%	5 441	17.7%	285	2.1%	1 805.8%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>50 740</b>	<b>22 521</b>	<b>44.4%</b>	<b>22 521</b>	<b>44.4%</b>	<b>11 234</b>	<b>9.5%</b>	<b>100.5%</b>
Energy sources	4 173	-	-	-	-	465	4.7%	(100.0%)
Water Management	-	-	-	-	-	5 036	36.7%	(100.0%)
Waste Water Management	42 219	22 521	53.3%	22 521	53.3%	5 733	6.3%	292.9%
Waste Management	4 348	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>889 452</b>	<b>70 823</b>	<b>8.0%</b>	<b>70 823</b>	<b>8.0%</b>	<b>119 580</b>	<b>15.0%</b>	<b>(40.8%)</b>
Property rates	79 571	8 923	11.2%	8 923	11.2%	15 190	24.3%	(41.3%)
Service charges	289 170	14 386	5.0%	14 386	5.0%	18 008	8.6%	(20.1%)
Other revenue	83 404	1 596	1.9%	1 596	1.9%	3 288	5.6%	(51.5%)
Transfers and Subsidies - Operational	342 483	22 600	6.6%	22 600	6.6%	28 449	9.0%	(20.6%)
Transfers and Subsidies - Capital	93 781	23 253	24.8%	23 253	24.8%	54 642	36.1%	(57.4%)
Interest	1 044	66	6.3%	66	6.3%	3	1.6%	2 498.6%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(795 070)</b>	<b>(79 947)</b>	<b>10.1%</b>	<b>(79 947)</b>	<b>10.1%</b>	<b>(127 182)</b>	<b>20.3%</b>	<b>(37.1%)</b>
Suppliers and employees	(782 567)	(79 947)	10.2%	(79 947)	10.2%	(127 182)	20.9%	(37.1%)
Finance charges	(12 503)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>94 382</b>	<b>(9 123)</b>	<b>(9.7%)</b>	<b>(9 123)</b>	<b>(9.7%)</b>	<b>(7 602)</b>	<b>(4.4%)</b>	<b>20.0%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-
<b>Payments</b>	<b>(90 442)</b>	<b>(34 097)</b>	<b>37.7%</b>	<b>(34 097)</b>	<b>37.7%</b>	<b>(23 188)</b>	<b>16.0%</b>	<b>47.0%</b>
Capital assets	(90 442)	(34 097)	37.7%	(34 097)	37.7%	(23 188)	16.0%	47.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(90 410)</b>	<b>(34 097)</b>	<b>37.7%</b>	<b>(34 097)</b>	<b>37.7%</b>	<b>(23 188)</b>	<b>16.0%</b>	<b>47.0%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>(129)</b>	<b>(15)</b>	<b>11.9%</b>	<b>(15)</b>	<b>11.9%</b>	<b>(13)</b>	<b>9.3%</b>	<b>17.2%</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(129)	(15)	11.9%	(15)	11.9%	(13)	9.3%	17.2%
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(129)</b>	<b>(15)</b>	<b>11.9%</b>	<b>(15)</b>	<b>11.9%</b>	<b>(13)</b>	<b>9.3%</b>	<b>17.2%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>3 842</b>	<b>(43 236)</b>	<b>(1 125.3%)</b>	<b>(43 236)</b>	<b>(1 125.3%)</b>	<b>(30 803)</b>	<b>(115.3%)</b>	<b>40.4%</b>
Cash/cash equivalents at the year begin:	26 631	-	-	-	-	4 231	52.1%	(100.0%)
Cash/cash equivalents at the year end:	30 473	(43 236)	(141.9%)	(43 236)	(141.9%)	(26 570)	(76.3%)	62.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 405	1.8%	2 051	1.6%	1 897	1.5%	123 743	95.1%	130 095	15.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 051	4.9%	5 999	2.9%	4 349	2.1%	184 561	90.0%	204 961	24.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 604	4.6%	4 449	3.1%	4 067	2.8%	128 934	89.5%	144 055	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 211	2.3%	850	1.6%	787	1.5%	49 948	94.6%	52 796	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 381	1.5%	1 205	1.3%	1 200	1.3%	88 212	95.9%	91 999	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 153	2.5%	5 092	2.5%	5 118	2.5%	187 480	92.4%	202 844	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	1.4%	90	1.3%	105	1.6%	6 403	95.7%	6 689	8%	-	-	-	-
<b>Total By Income Source</b>	<b>26 897</b>	<b>3.2%</b>	<b>19 736</b>	<b>2.4%</b>	<b>17 523</b>	<b>2.1%</b>	<b>769 287</b>	<b>92.3%</b>	<b>833 444</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 572	4.2%	3 744	3.5%	3 529	3.3%	96 009	89.0%	107 854	12.9%	-	-	-	-
Commercial	7 792	8.5%	3 676	4.0%	2 030	2.2%	78 096	85.3%	91 595	11.0%	-	-	-	-
Households	14 533	2.3%	12 316	1.9%	11 964	1.9%	595 182	93.9%	633 996	76.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>26 897</b>	<b>3.2%</b>	<b>19 736</b>	<b>2.4%</b>	<b>17 523</b>	<b>2.1%</b>	<b>769 287</b>	<b>92.3%</b>	<b>833 444</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	43 929	66.1%	-	-	22 507	33.9%	-	-	66 436	9.3%
Bulk Water	-	-	-	-	-	-	2 980	100.0%	2 980	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 525	3.5%	500	.1%	5 265	.8%	619 242	95.6%	647 531	90.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>66 454</b>	<b>9.3%</b>	<b>500</b>	<b>.1%</b>	<b>27 772</b>	<b>3.9%</b>	<b>622 221</b>	<b>86.8%</b>	<b>716 947</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: PIXLEY KA SEME (MP) (MP304)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>525 612</b>	<b>134 046</b>	<b>25.5%</b>	<b>134 046</b>	<b>25.5%</b>	<b>125 077</b>	<b>30.8%</b>	<b>7.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	81 359	14 936	18.4%	14 936	18.4%	12 673	16.6%	17.9%
Service charges - Water	62 851	8 721	13.9%	8 721	13.9%	6 003	22.8%	45.3%
Service charges - Waste Water Management	19 321	5 261	27.2%	5 261	27.2%	4 976	33.8%	5.7%
Service charges - Waste Management	11 336	3 056	27.0%	3 056	27.0%	2 854	36.8%	7.1%
Sale of Goods and Rendering of Services	1 801	116	6.4%	116	6.4%	114	7.8%	1.3%
Agency services	23 125	947	4.1%	947	4.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	65 365	14 790	22.6%	14 790	22.6%	13 768	45.8%	7.4%
Interest earned from Current and Non Current Assets	5 243	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 933	551	28.5%	551	28.5%	464	46.1%	18.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	9 669	37	4%	37	4%	349	5.4%	(89.5%)
<b>Non-Exchange Revenue</b>								
Property rates	68 967	35 409	51.3%	35 409	51.3%	18 902	28.9%	87.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	493	118	23.9%	118	23.9%	45	71.9%	163.5%
Licences or permits	7 110	-	-	-	-	7 657	696.5%	(100.0%)
Transfer and subsidies - Operational	165 540	50 106	30.3%	50 106	30.3%	57 271	37.4%	(12.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>578 148</b>	<b>106 471</b>	<b>18.4%</b>	<b>106 471</b>	<b>18.4%</b>	<b>83 263</b>	<b>20.8%</b>	<b>27.9%</b>
Employee related costs	128 839	29 068	22.6%	29 068	22.6%	27 696	28.3%	5.0%
Remuneration of councillors	10 097	3 054	30.2%	3 054	30.2%	2 682	26.7%	13.9%
Bulk purchases - electricity	136 239	26 773	19.7%	26 773	19.7%	24 432	22.1%	9.6%
Inventory consumed	34 194	9 005	26.3%	9 005	26.3%	5 266	19.3%	71.0%
Debt impairment	81 650	-	-	-	-	-	-	-
Depreciation and amortisation	75 802	-	-	-	-	-	-	-
Interest	8 000	0	-	0	-	0	-	(86.1%)
Contracted services	56 316	8 948	15.9%	8 948	15.9%	12 055	34.0%	(25.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	766	-	766	-	19	-	3 901.0%
Operational costs	47 010	28 857	61.4%	28 857	61.4%	11 112	39.7%	159.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(52 535)</b>	<b>27 575</b>		<b>27 575</b>		<b>41 814</b>		
Transfers and subsidies - capital (monetary allocations)	44 357	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(8 178)</b>	<b>27 575</b>		<b>27 575</b>		<b>41 814</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(8 178)</b>	<b>27 575</b>		<b>27 575</b>		<b>41 814</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(8 178)</b>	<b>27 575</b>		<b>27 575</b>		<b>41 814</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(8 178)</b>	<b>27 575</b>		<b>27 575</b>		<b>41 814</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>52 357</b>	<b>9 557</b>	<b>18.3%</b>	<b>9 557</b>	<b>18.3%</b>	<b>1 242</b>	<b>2.3%</b>	<b>669.8%</b>
National Government	44 357	7 818	17.6%	7 818	17.6%	1 242	2.4%	529.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>44 357</b>	<b>7 818</b>	<b>17.6%</b>	<b>7 818</b>	<b>17.6%</b>	<b>1 242</b>	<b>2.4%</b>	<b>529.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 739	21.7%	1 739	21.7%	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>52 357</b>	<b>9 557</b>	<b>18.3%</b>	<b>9 557</b>	<b>18.3%</b>	<b>1 242</b>	<b>2.3%</b>	<b>669.8%</b>
<b>Municipal governance and administration</b>								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 000</b>							
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	5 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>15 257</b>	<b>1 739</b>	<b>11.4%</b>	<b>1 739</b>	<b>11.4%</b>			<b>(100.0%)</b>
Planning and Development	3 000	1 739	58.0%	1 739	58.0%	-	-	(100.0%)
Road Transport	12 257	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>32 100</b>	<b>7 818</b>	<b>24.4%</b>	<b>7 818</b>	<b>24.4%</b>	<b>1 242</b>	<b>2.6%</b>	<b>529.7%</b>
Energy sources	1 000	-	-	-	-	-	-	-
Water Management	24 700	5 988	24.2%	5 988	24.2%	1 242	2.9%	382.3%
Waste Water Management	4 600	1 830	39.8%	1 830	39.8%	-	-	(100.0%)
Waste Management	1 800	-	-	-	-	-	-	-
<b>Other</b>								

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>476 669</b>	<b>83 120</b>	<b>17.4%</b>	<b>83 120</b>	<b>17.4%</b>	<b>97 358</b>	<b>26.8%</b>	<b>(14.6%)</b>
Property rates	41 380	5 680	13.7%	5 680	13.7%	5 087	17.3%	11.7%
Service charges	144 139	19 553	13.6%	19 553	13.6%	20 047	20.0%	(2.5%)
Other revenue	76 010	2 767	3.6%	2 767	3.6%	8 315	236.0%	(66.7%)
Transfers and Subsidies - Operational	165 540	50 118	30.3%	50 118	30.3%	62 909	35.7%	(20.3%)
Transfers and Subsidies - Capital	44 357	5 002	11.3%	5 002	11.3%	1 000	2.1%	400.2%
Interest	5 243	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(448 050)</b>	<b>(81 284)</b>	<b>18.1%</b>	<b>(81 284)</b>	<b>18.1%</b>	<b>(79 957)</b>	<b>25.8%</b>	<b>1.7%</b>
Suppliers and employees	(440 050)	(81 284)	18.5%	(81 284)	18.5%	(79 957)	25.8%	1.7%
Finance charges	(8 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>28 620</b>	<b>1 837</b>	<b>6.4%</b>	<b>1 837</b>	<b>6.4%</b>	<b>17 401</b>	<b>32.9%</b>	<b>(89.4%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(52 357)</b>	<b>(10 419)</b>	<b>19.9%</b>	<b>(10 419)</b>	<b>19.9%</b>	<b>(281)</b>	<b>.6%</b>	<b>3 610.8%</b>
Capital assets	(52 357)	(10 419)	19.9%	(10 419)	19.9%	(281)	.6%	3 610.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(50 857)</b>	<b>(10 419)</b>	<b>20.5%</b>	<b>(10 419)</b>	<b>20.5%</b>	<b>(281)</b>	<b>.5%</b>	<b>3 610.8%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(1)	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(22 237)</b>	<b>(8 582)</b>	<b>38.6%</b>	<b>(8 582)</b>	<b>38.6%</b>	<b>17 120</b>	<b>1 097.2%</b>	<b>(150.1%)</b>
Cash/cash equivalents at the year begin:	103 224	47 500	46.0%	47 500	46.0%	100 428	70.4%	(52.7%)
Cash/cash equivalents at the year end:	80 987	24 411	30.2%	24 411	30.2%	120 344	83.5%	(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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 061	1.5%	1 702	.8%	1 992	1.0%	195 331	96.7%	202 087	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 507	7.4%	689	1.1%	1 280	2.1%	54 760	89.4%	61 235	5.7%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 648	1.6%	3 285	1.4%	22 553	9.9%	198 372	87.1%	227 857	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 916	1.7%	1 695	1.5%	1 583	1.4%	104 440	95.3%	109 635	10.2%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	1 106	1.8%	930	1.5%	852	1.4%	59 026	95.3%	61 914	5.8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 009	1.4%	4 960	1.4%	4 819	1.4%	341 164	95.8%	355 951	33.2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	337	.6%	367	.7%	198	.4%	53 112	98.3%	54 014	5.0%	-	-	-	-
<b>Total By Income Source</b>	<b>19 584</b>	<b>1.8%</b>	<b>13 627</b>	<b>1.3%</b>	<b>33 277</b>	<b>3.1%</b>	<b>1 006 204</b>	<b>93.8%</b>	<b>1 072 693</b>	<b>100.0%</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 034	3.5%	1 358	1.2%	7 827	6.7%	103 537	88.7%	116 756	10.9%	-	-	-	-
Commercial	2 138	1.5%	1 952	1.4%	4 235	3.0%	131 806	94.1%	140 131	13.1%	-	-	-	-
Households	13 412	1.6%	10 317	1.3%	21 216	2.6%	770 862	94.5%	815 807	76.1%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>19 584</b>	<b>1.8%</b>	<b>13 627</b>	<b>1.3%</b>	<b>33 277</b>	<b>3.1%</b>	<b>1 006 204</b>	<b>93.8%</b>	<b>1 072 693</b>	<b>100.0%</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	633	47.4%	116	8.6%	-	-	587	44.0%	1 336	33.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	550	20.7%	-	-	-	-	2 112	79.3%	2 662	66.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 183</b>	<b>29.6%</b>	<b>116</b>	<b>2.9%</b>	<b>-</b>	<b>-</b>	<b>2 700</b>	<b>67.5%</b>	<b>3 999</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: LEKWA (MP305)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 133 123</b>	<b>291 032</b>	<b>25.7%</b>	<b>291 032</b>	<b>25.7%</b>	<b>251 979</b>	<b>21.4%</b>	<b>15.5%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	467 837	118 681	25.4%	118 681	25.4%	86 431	15.6%	37.3%
Service charges - Water	84 373	(18 283)	(21.7%)	(18 283)	(21.7%)	20 011	20.3%	(191.4%)
Service charges - Waste Water Management	42 599	15 391	36.1%	15 391	36.1%	9 927	12.8%	55.0%
Service charges - Waste Management	33 115	7 300	22.0%	7 300	22.0%	7 137	23.8%	2.3%
Sale of Goods and Rendering of Services	3 150	338	10.7%	338	10.7%	256	9.6%	32.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	116 639	31 361	26.9%	31 361	26.9%	22 997	39.9%	36.4%
Interest earned from Current and Non Current Assets	638	326	51.1%	326	51.1%	31	4.4%	947.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 502	545	21.8%	545	21.8%	394	18.7%	38.5%
Licence and permits	-	2	-	2	-	-	-	(100.0%)
Operational Revenue	370	64	17.3%	64	17.3%	65	18.7%	(2.3%)
<b>Non-Exchange Revenue</b>								
Property rates	203 391	64 823	31.9%	64 823	31.9%	45 171	23.6%	43.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 550	167	3.7%	167	3.7%	115	1.8%	45.5%
Licences or permits	-	2	-	2	-	-	-	(100.0%)
Transfer and subsidies - Operational	173 957	70 316	40.4%	70 316	40.4%	59 444	37.4%	18.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 361 480</b>	<b>383 224</b>	<b>28.1%</b>	<b>383 224</b>	<b>28.1%</b>	<b>292 776</b>	<b>23.0%</b>	<b>30.9%</b>
Employee related costs	326 221	88 030	27.0%	88 030	27.0%	66 620	21.8%	32.1%
Remuneration of councillors	13 913	4 102	29.5%	4 102	29.5%	3 077	23.6%	33.3%
Bulk purchases - electricity	531 559	196 201	36.9%	196 201	36.9%	171 948	36.6%	14.1%
Inventory consumed	80 345	5 368	6.7%	5 368	6.7%	4 465	4.4%	20.2%
Debt impairment	69 319	-	-	-	-	-	-	-
Depreciation and amortisation	82 660	12 130	14.7%	12 130	14.7%	-	-	(100.0%)
Interest	73 256	38 138	52.1%	38 138	52.1%	21 096	47.6%	80.8%
Contracted services	123 768	18 000	14.5%	18 000	14.5%	14 722	12.2%	22.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	4	4%	4	4%	14	1.3%	(68.9%)
Operational costs	59 339	21 251	35.8%	21 251	35.8%	10 834	17.8%	96.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(228 357)</b>	<b>(92 191)</b>		<b>(92 191)</b>		<b>(40 797)</b>		
Transfers and subsidies - capital (monetary allocations)	40 637	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(187 720)</b>	<b>(92 191)</b>		<b>(92 191)</b>		<b>(40 797)</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(187 720)</b>	<b>(92 191)</b>		<b>(92 191)</b>		<b>(40 797)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(187 720)</b>	<b>(92 191)</b>		<b>(92 191)</b>		<b>(40 797)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(187 720)</b>	<b>(92 191)</b>		<b>(92 191)</b>		<b>(40 797)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>75 687</b>	<b>17 322</b>	<b>22.9%</b>	<b>17 322</b>	<b>22.9%</b>	<b>926</b>	<b>1.7%</b>	<b>1 769.7%</b>
National Government	40 637	4 550	11.2%	4 550	11.2%	383	1.0%	1 086.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>40 637</b>	<b>4 550</b>	<b>11.2%</b>	<b>4 550</b>	<b>11.2%</b>	<b>383</b>	<b>1.0%</b>	<b>1 086.9%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 050	12 773	36.4%	12 773	36.4%	543	3.2%	2 251.7%
<b>Capital Expenditure Functional</b>	<b>75 687</b>	<b>17 322</b>	<b>22.9%</b>	<b>17 322</b>	<b>22.9%</b>	<b>926</b>	<b>1.7%</b>	<b>1 769.7%</b>
<b>Municipal governance and administration</b>	<b>17 000</b>	<b>3 843</b>	<b>22.6%</b>	<b>3 843</b>	<b>22.6%</b>	<b>24</b>	<b>4.8%</b>	<b>16 004.8%</b>
Executive and Council	-	-	-	-	-	24	4.8%	(100.0%)
Finance and administration	17 000	3 843	22.6%	3 843	22.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>234</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	184	-	-	-	-	-	-	-
Sport And Recreation	50	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>519</b>	<b>4.9%</b>	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	400	-	-	-	-	519	4.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>58 052</b>	<b>13 480</b>	<b>23.2%</b>	<b>13 480</b>	<b>23.2%</b>	<b>383</b>	<b>1.0%</b>	<b>3 416.5%</b>
Energy sources	8 900	81	9%	81	9%	-	-	(100.0%)
Water Management	28 952	4 468	15.4%	4 468	15.4%	-	-	(100.0%)
Waste Water Management	2 000	-	-	-	-	383	2.7%	(100.0%)
Waste Management	18 200	8 930	49.1%	8 930	49.1%	-	-	(100.0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>965 458</b>	<b>280 909</b>	<b>29.1%</b>	<b>280 909</b>	<b>29.1%</b>	<b>234 266</b>	<b>21.9%</b>	<b>19.9%</b>
Property rates	197 230	45 113	22.9%	45 113	22.9%	30 430	19.8%	48.3%
Service charges	544 102	127 253	23.4%	127 253	23.4%	105 964	16.0%	20.1%
Other revenue	9 527	(19 734)	(207.1%)	(19 734)	(207.1%)	637	1.1%	(3 198.3%)
Transfers and Subsidies - Operational	173 958	70 325	40.4%	70 325	40.4%	90 255	56.9%	(22.1%)
Transfers and Subsidies - Capital	40 640	57 821	142.3%	57 821	142.3%	7 000	18.5%	726.0%
Interest	-	131	-	131	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 209 506)</b>	<b>(143 446)</b>	<b>11.9%</b>	<b>(143 446)</b>	<b>11.9%</b>	<b>(120 965)</b>	<b>10.8%</b>	<b>18.6%</b>
Suppliers and employees	(1 209 506)	(143 446)	11.9%	(143 446)	11.9%	(120 965)	11.3%	18.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(244 048)</b>	<b>137 463</b>	<b>(56.3%)</b>	<b>137 463</b>	<b>(56.3%)</b>	<b>113 321</b>	<b>(249.8%)</b>	<b>21.3%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-
<b>Payments</b>	<b>(75 687)</b>	<b>(18 940)</b>	<b>25.0%</b>	<b>(18 940)</b>	<b>25.0%</b>	<b>(2 025)</b>	<b>3.7%</b>	<b>835.2%</b>
Capital assets	(75 687)	(18 940)	25.0%	(18 940)	25.0%	(2 025)	3.7%	835.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(74 319)</b>	<b>(18 940)</b>	<b>25.5%</b>	<b>(18 940)</b>	<b>25.5%</b>	<b>(2 025)</b>	<b>8.4%</b>	<b>835.2%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(1)	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(318 367)</b>	<b>118 523</b>	<b>(37.2%)</b>	<b>118 523</b>	<b>(37.2%)</b>	<b>111 294</b>	<b>(160.0%)</b>	<b>6.5%</b>
Cash/cash equivalents at the year begin:	15 481	31 044	200.5%	31 044	200.5%	(539 963)	(16 111.4%)	(105.7%)
Cash/cash equivalents at the year end:	<b>(302 886)</b>	<b>142 937</b>	<b>(47.2%)</b>	<b>142 937</b>	<b>(47.2%)</b>	<b>(44 386)</b>	<b>67.0%</b>	<b>(422.0%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	11 293	3.0%	5 176	1.4%	4 921	1.3%	354 073	94.3%	375 463	19.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51 375	17.6%	20 170	6.9%	12 768	4.4%	207 579	71.1%	291 891	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 678	2.8%	8 472	2.0%	12 423	3.0%	381 309	92.1%	413 882	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 252	5.0%	3 052	1.5%	2 807	1.4%	187 353	92.1%	203 464	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 934	1.9%	2 297	1.5%	2 164	1.4%	143 307	95.1%	150 703	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9 032	100.0%	9 032	5%	-	-	-	-
Interest on Arrear Debtor Accounts	10 763	2.1%	10 512	2.1%	10 297	2.0%	476 789	93.8%	508 360	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	7 649	100.0%	7 652	4%	-	-	-	-
Other	-	-	3	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>98 295</b>	<b>5.0%</b>	<b>49 681</b>	<b>2.5%</b>	<b>45 380</b>	<b>2.3%</b>	<b>1 767 092</b>	<b>90.1%</b>	<b>1 960 448</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	18 226	11.1%	11 415	7.0%	13 186	8.0%	121 186	73.9%	164 013	8.4%	-	-	-	-
Commercial	49 879	13.0%	14 996	3.9%	10 324	2.7%	307 931	80.4%	383 130	19.5%	-	-	-	-
Households	30 190	2.1%	23 270	1.6%	21 870	1.5%	1 337 974	94.7%	1 413 305	72.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>98 295</b>	<b>5.0%</b>	<b>49 681</b>	<b>2.5%</b>	<b>45 380</b>	<b>2.3%</b>	<b>1 767 092</b>	<b>90.1%</b>	<b>1 960 448</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	59 586	32.6%	64 443	35.3%	58 559	32.1%	-	-	182 588	6.2%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 727	8%	12 914	5%	13 173	5%	2 410 742	98.1%	2 456 556	83.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	291 813	100.0%	291 813	10.0%
<b>Total</b>	<b>79 313</b>	<b>2.7%</b>	<b>77 357</b>	<b>2.6%</b>	<b>71 732</b>	<b>2.4%</b>	<b>2 702 567</b>	<b>92.2%</b>	<b>2 930 968</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DIPALESENG (MP306)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>354 211</b>	<b>94 743</b>	<b>26.7%</b>	<b>94 743</b>	<b>26.7%</b>	<b>89 697</b>	<b>27.2%</b>	<b>5.6%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	92 946	18 724	20.1%	18 724	20.1%	17 262	21.4%	8.5%
Service charges - Water	27 610	6 881	24.9%	6 881	24.9%	6 739	25.7%	2.1%
Service charges - Waste Water Management	25 270	6 797	26.9%	6 797	26.9%	6 453	26.9%	5.3%
Service charges - Waste Management	9 477	2 532	26.7%	2 532	26.7%	2 331	25.9%	8.6%
Sale of Goods and Rendering of Services	3 237	281	8.7%	281	8.7%	585	19.0%	(51.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 302	8 163	18.0%	8 163	18.0%	11 811	27.5%	(30.9%)
Interest earned from Current and Non Current Assets	358	173	48.2%	173	48.2%	205	60.2%	(15.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	332	112	33.8%	112	33.8%	67	21.4%	67.0%
Licence and permits	8 277	911	11.0%	911	11.0%	612	7.8%	48.7%
Operational Revenue	48	0	.1%	0	.1%	23	51.4%	(99.7%)
<b>Non-Exchange Revenue</b>								
Property rates	37 171	8 177	22.0%	8 177	22.0%	7 734	21.9%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	28	17.7%	28	17.7%	49	32.4%	(42.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 024	41 963	40.3%	41 963	40.3%	35 825	35.8%	17.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>349 012</b>	<b>70 599</b>	<b>20.2%</b>	<b>70 599</b>	<b>20.2%</b>	<b>55 842</b>	<b>17.7%</b>	<b>26.4%</b>
Employee related costs	71 924	-	-	-	-	153	.2%	(100.0%)
Remuneration of councillors	6 448	-	-	-	-	-	-	-
Bulk purchases - electricity	99 473	35 619	35.8%	35 619	35.8%	30 677	36.2%	16.1%
Inventory consumed	12 507	915	7.3%	915	7.3%	5 217	43.4%	(82.5%)
Debt impairment	66 948	11 113	16.6%	11 113	16.6%	-	-	(100.0%)
Depreciation and amortisation	22 503	-	-	-	-	-	-	-
Interest	16 990	6 611	38.9%	6 611	38.9%	3 438	37.4%	92.3%
Contracted services	34 118	8 401	24.6%	8 401	24.6%	9 556	26.5%	(12.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	18 102	7 940	43.9%	7 940	43.9%	6 801	37.4%	16.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5 199</b>	<b>24 144</b>		<b>24 144</b>		<b>33 855</b>		
Transfers and subsidies - capital (monetary allocations)	36 705	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>41 904</b>	<b>24 144</b>		<b>24 144</b>		<b>33 855</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>41 904</b>	<b>24 144</b>		<b>24 144</b>		<b>33 855</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>41 904</b>	<b>24 144</b>		<b>24 144</b>		<b>33 855</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229.8%	48	229.8%	80	36.3%	(39.3%)
<b>Surplus/(Deficit) for the year</b>	<b>41 925</b>	<b>24 192</b>		<b>24 192</b>		<b>33 935</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>36 500</b>	<b>6 920</b>	<b>19.0%</b>	<b>6 920</b>	<b>19.0%</b>	<b>1 072</b>	<b>2.8%</b>	<b>545.5%</b>
National Government	36 500	6 920	19.0%	6 920	19.0%	901	2.3%	667.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>36 500</b>	<b>6 920</b>	<b>19.0%</b>	<b>6 920</b>	<b>19.0%</b>	<b>901</b>	<b>2.3%</b>	<b>667.8%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	171	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>36 500</b>	<b>6 920</b>	<b>19.0%</b>	<b>6 920</b>	<b>19.0%</b>	<b>1 097</b>	<b>2.8%</b>	<b>530.6%</b>
<b>Municipal governance and administration</b>								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	171	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								
Community and Social Services	-	-	-	-	-	25	1.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>		<b>1 029</b>		<b>1 029</b>		<b>149</b>	<b>4.5%</b>	<b>591.3%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	1 029	-	1 029	-	149	4.5%	591.3%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>36 500</b>	<b>5 891</b>	<b>16.1%</b>	<b>5 891</b>	<b>16.1%</b>	<b>753</b>	<b>2.2%</b>	<b>682.9%</b>
Energy sources	33 500	3 443	10.3%	3 443	10.3%	753	3.8%	357.6%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	3 000	2 448	81.6%	2 448	81.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>								

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>314 114</b>	<b>94 006</b>	<b>29.9%</b>	<b>94 006</b>	<b>29.9%</b>	<b>93 975</b>	<b>32.3%</b>	<b>-</b>
Property rates	26 020	9 630	37.0%	9 630	37.0%	4 007	12.0%	140.3%
Service charges	108 712	20 448	18.8%	20 448	18.8%	29 290	30.6%	(30.2%)
Other revenue	37 883	3 217	8.5%	3 217	8.5%	5 660	16.8%	(43.2%)
Transfers and Subsidies - Operational	104 436	49 118	47.0%	49 118	47.0%	42 809	46.4%	14.7%
Transfers and Subsidies - Capital	36 705	11 593	31.6%	11 593	31.6%	12 210	34.2%	(5.1%)
Interest	358	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(280 245)</b>	<b>(65 467)</b>	<b>23.4%</b>	<b>(65 467)</b>	<b>23.4%</b>	<b>(54 551)</b>	<b>22.3%</b>	<b>20.0%</b>
Suppliers and employees	(263 245)	(65 467)	24.9%	(65 467)	24.9%	(54 551)	23.1%	20.0%
Finance charges	(17 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>33 869</b>	<b>28 538</b>	<b>84.3%</b>	<b>28 538</b>	<b>84.3%</b>	<b>39 424</b>	<b>84.7%</b>	<b>(27.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(36 500)</b>	<b>(6 619)</b>	<b>18.1%</b>	<b>(6 619)</b>	<b>18.1%</b>	<b>(4 372)</b>	<b>12.2%</b>	<b>51.4%</b>
Capital assets	(36 500)	(6 619)	18.1%	(6 619)	18.1%	(4 372)	12.2%	51.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(36 500)</b>	<b>(6 619)</b>	<b>18.1%</b>	<b>(6 619)</b>	<b>18.1%</b>	<b>(4 372)</b>	<b>12.2%</b>	<b>51.4%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(7)	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 631)</b>	<b>21 919</b>	<b>(833.2%)</b>	<b>21 919</b>	<b>(833.2%)</b>	<b>35 044</b>	<b>323.3%</b>	<b>(37.5%)</b>
Cash/cash equivalents at the year begin:	112 074	24 434	21.8%	24 434	21.8%	7 221	106.8%	238.4%
Cash/cash equivalents at the year end:	109 443	41 824	38.2%	41 824	38.2%	42 265	240.1%	(1.8%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 686	2.3%	1 969	1.7%	1 336	1.2%	109 222	94.8%	115 212	14.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 678	7.8%	2 269	2.7%	1 867	2.2%	74 389	87.3%	85 204	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 616	2.7%	2 227	2.3%	1 887	1.9%	90 519	93.1%	97 248	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 530	1.9%	1 901	1.4%	1 475	1.1%	126 331	95.5%	132 236	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	968	1.3%	1 000	1.3%	870	1.2%	72 157	96.2%	74 995	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 275	100.0%	2 275	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 939	1.7%	4 640	2.0%	3 867	1.7%	219 951	94.6%	232 397	29.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	211	5%	-	-	-	-	38 491	99.2%	38 906	5.0%	-	-	-	-
Other	-	-	49	.1%	55	.1%	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>19 629</b>	<b>2.5%</b>	<b>14 054</b>	<b>1.8%</b>	<b>11 356</b>	<b>1.5%</b>	<b>733 333</b>	<b>94.2%</b>	<b>778 372</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	457	2.4%	964	5.2%	661	3.5%	16 638	88.9%	18 721	2.4%	-	-	-	-
Commercial	10 796	4.7%	4 640	2.0%	3 216	1.4%	208 655	91.8%	227 307	29.2%	-	-	-	-
Households	8 376	1.6%	8 450	1.6%	7 479	1.4%	508 040	95.4%	532 345	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>19 629</b>	<b>2.5%</b>	<b>14 054</b>	<b>1.8%</b>	<b>11 356</b>	<b>1.5%</b>	<b>733 333</b>	<b>94.2%</b>	<b>778 372</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	9 929	25.5%	14 286	36.6%	14 787	37.9%	-	-	39 002	12.9%
Bulk Water	-	-	489	3.1%	-	-	15 099	96.9%	15 588	5.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 776	2.7%	7 209	2.9%	6 097	2.4%	228 809	91.9%	248 891	82.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>16 704</b>	<b>5.5%</b>	<b>21 984</b>	<b>7.2%</b>	<b>20 884</b>	<b>6.9%</b>	<b>243 909</b>	<b>80.4%</b>	<b>303 481</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>3 087 553</b>	<b>639 775</b>	<b>20.7%</b>	<b>639 775</b>	<b>20.7%</b>	<b>620 920</b>	<b>22.0%</b>	<b>3.0%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	882 082	104 572	11.9%	104 572	11.9%	128 932	16.8%	(18.9%)
Service charges - Water	674 301	91 504	13.6%	91 504	13.6%	106 870	17.0%	(14.4%)
Service charges - Waste Water Management	172 527	36 383	21.1%	36 383	21.1%	35 810	22.3%	1.6%
Service charges - Waste Management	171 626	34 919	20.3%	34 919	20.3%	35 212	21.6%	(.8%)
Sale of Goods and Rendering of Services	5 123	1 693	33.1%	1 693	33.1%	1 716	35.3%	(1.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	63 936	31.4%	63 936	31.4%	41 427	21.4%	54.3%
Interest earned from Current and Non Current Assets	16 610	5 111	32.7%	5 111	32.7%	3 567	24.1%	43.3%
Dividends	24	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	992	18.3%	992	18.3%	1 804	35.0%	(45.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	11 643	170	1.5%	170	1.5%	192	1.7%	(11.2%)
<b>Non-Exchange Revenue</b>								
Property rates	424 452	97 766	23.0%	97 766	23.0%	97 596	24.2%	.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	901	2.3%	901	2.3%	333	.9%	170.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	198 124	43.3%	198 124	43.3%	163 408	39.9%	21.2%
Interest	21 688	3 703	17.1%	3 703	17.1%	4 053	19.7%	(8.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 019 754</b>	<b>880 096</b>	<b>29.1%</b>	<b>880 096</b>	<b>29.1%</b>	<b>600 645</b>	<b>21.6%</b>	<b>46.5%</b>
Employee related costs	680 420	156 158	23.0%	156 158	23.0%	147 256	22.1%	6.0%
Remuneration of councillors	33 822	2 179	6.4%	2 179	6.4%	6 917	21.5%	(68.5%)
Bulk purchases - electricity	757 735	334 602	44.2%	334 602	44.2%	191 500	29.9%	74.7%
Inventory consumed	504 571	140 347	27.8%	140 347	27.8%	116 624	24.6%	20.3%
Debt impairment	220 158	-	-	-	-	-	-	-
Depreciation and amortisation	205 829	31 646	15.4%	31 646	15.4%	48 173	24.5%	(34.3%)
Interest	140 087	117 183	83.7%	117 183	83.7%	33 276	24.9%	252.2%
Contracted services	305 025	76 523	25.1%	76 523	25.1%	42 924	15.3%	78.3%
Transfers and subsidies	28 461	4 802	16.9%	4 802	16.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	143 647	16 655	11.6%	16 655	11.6%	13 966	12.0%	19.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	1	-	1	-	8	-	(82.0%)
<b>Surplus/(Deficit)</b>	<b>67 799</b>	<b>(240 322)</b>		<b>(240 322)</b>		<b>20 276</b>		
Transfers and subsidies - capital (monetary allocations)	111 490	18 840	16.9%	18 840	16.9%	11 718	12.2%	60.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>179 289</b>	<b>(221 482)</b>		<b>(221 482)</b>		<b>31 994</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>179 289</b>	<b>(221 482)</b>		<b>(221 482)</b>		<b>31 994</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>179 289</b>	<b>(221 482)</b>		<b>(221 482)</b>		<b>31 994</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>179 289</b>	<b>(221 482)</b>		<b>(221 482)</b>		<b>31 994</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>123 427</b>	<b>46 548</b>	<b>37.7%</b>	<b>46 548</b>	<b>37.7%</b>	<b>16 932</b>	<b>10.3%</b>	<b>174.9%</b>
National Government	115 557	39 917	34.5%	39 917	34.5%	15 997	20.6%	149.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>115 557</b>	<b>39 917</b>	<b>34.5%</b>	<b>39 917</b>	<b>34.5%</b>	<b>15 997</b>	<b>17.2%</b>	<b>149.5%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 870	6 631	84.3%	6 631	84.3%	935	1.3%	609.2%
<b>Capital Expenditure Functional</b>	<b>172 677</b>	<b>48 663</b>	<b>28.2%</b>	<b>48 663</b>	<b>28.2%</b>	<b>16 932</b>	<b>10.3%</b>	<b>187.4%</b>
<b>Municipal governance and administration</b>	<b>8 550</b>	<b>2 229</b>	<b>26.1%</b>	<b>2 229</b>	<b>26.1%</b>	<b>93</b>	<b>.6%</b>	<b>2 304.0%</b>
Executive and Council	1 300	115	8.8%	115	8.8%	5	.2%	2 195.6%
Finance and administration	7 250	2 114	29.2%	2 114	29.2%	88	.6%	2 310.2%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 750</b>	-	-	-	-	-	-	-
Community and Social Services	3 500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	7 250	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>68 727</b>	<b>18 554</b>	<b>27.0%</b>	<b>18 554</b>	<b>27.0%</b>	<b>8 059</b>	<b>11.2%</b>	<b>130.2%</b>
Planning and Development	45 407	13 923	30.7%	13 923	30.7%	6 059	13.7%	72.9%
Road Transport	22 300	4 632	20.8%	4 632	20.8%	-	-	(100.0%)
Environmental Protection	1 020	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>84 650</b>	<b>27 880</b>	<b>32.9%</b>	<b>27 880</b>	<b>32.9%</b>	<b>8 780</b>	<b>14.1%</b>	<b>217.5%</b>
Energy sources	48 650	20 694	42.5%	20 694	42.5%	7 938	23.2%	160.7%
Water Management	30 000	5 736	19.1%	5 736	19.1%	-	-	(100.0%)
Waste Water Management	-	1 450	-	1 450	-	-	-	(100.0%)
Waste Management	6 000	-	-	-	-	842	10.0%	(100.0%)
<b>Other</b>	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>2 706 673</b>	<b>630 125</b>	<b>23.3%</b>	<b>630 125</b>	<b>23.3%</b>	<b>603 194</b>	<b>27.9%</b>	<b>4.5%</b>
Property rates	340 030	76 715	22.6%	76 715	22.6%	115 546	41.9%	(33.8%)
Service charges	1 714 900	275 702	16.1%	275 702	16.1%	285 987	22.0%	(3.8%)
Other revenue	<b>67 529</b>	<b>10 290</b>	<b>15.2%</b>	<b>10 290</b>	<b>15.2%</b>	<b>8 438</b>	<b>11.8%</b>	<b>21.9%</b>
Transfers and Subsidies - Operational	457 114	208 653	45.6%	208 653	45.6%	164 041	38.7%	27.2%
Transfers and Subsidies - Capital	111 490	53 814	48.3%	53 814	48.3%	26 564	32.8%	102.6%
Interest	15 610	4 951	31.7%	4 951	31.7%	2 617	17.7%	89.2%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 595 404)</b>	<b>(337 440)</b>	<b>13.0%</b>	<b>(337 440)</b>	<b>13.0%</b>	<b>(305 240)</b>	<b>12.9%</b>	<b>10.5%</b>
Suppliers and employees	(2 455 318)	(337 440)	13.7%	(337 440)	13.7%	(305 240)	13.7%	10.5%
Finance charges	(140 087)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>111 269</b>	<b>292 686</b>	<b>263.0%</b>	<b>292 686</b>	<b>263.0%</b>	<b>297 954</b>	<b>(146.7%)</b>	<b>(1.8%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(13 364)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-
<b>Payments</b>	<b>(172 677)</b>	<b>(74 006)</b>	<b>42.9%</b>	<b>(74 006)</b>	<b>42.9%</b>	<b>(18 387)</b>	<b>11.2%</b>	<b>302.5%</b>
Capital assets	(172 677)	(74 006)	42.9%	(74 006)	42.9%	(18 387)	11.2%	302.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(186 040)</b>	<b>(74 006)</b>	<b>39.8%</b>	<b>(74 006)</b>	<b>39.8%</b>	<b>(18 387)</b>	<b>9.2%</b>	<b>302.5%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>(200)</b>	<b>-</b>	<b>(200)</b>	<b>-</b>	<b>(156)</b>	<b>-</b>	<b>28.8%</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(200)	-	(200)	-	(156)	-	28.8%
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(200)</b>	<b>-</b>	<b>(200)</b>	<b>-</b>	<b>(156)</b>	<b>-</b>	<b>28.8%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(74 771)</b>	<b>218 480</b>	<b>(292.2%)</b>	<b>218 480</b>	<b>(292.2%)</b>	<b>279 411</b>	<b>(69.5%)</b>	<b>(21.8%)</b>
Cash/cash equivalents at the year begin:	256 446	174 234	67.9%	174 234	67.9%	230 452	113.4%	(24.4%)
Cash/cash equivalents at the year end:	<b>181 674</b>	<b>341 210</b>	<b>187.8%</b>	<b>341 210</b>	<b>187.8%</b>	<b>509 863</b>	<b>(256.3%)</b>	<b>(33.1%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	52 512	5.0%	23 460	2.2%	17 900	1.7%	950 694	91.0%	1 044 567	28.7%	(137 095)	(13.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 259	11.3%	16 367	3.7%	11 540	2.6%	365 310	82.4%	443 476	12.2%	(42 521)	(9.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	30 369	9.1%	12 276	3.7%	10 414	3.1%	282 286	84.2%	335 345	9.2%	(16 733)	(5.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 688	3.8%	8 601	2.2%	7 331	1.9%	359 911	92.2%	390 530	10.7%	(54 843)	(14.0%)	-	-
Receivables from Exchange Transactions - Waste Management	13 246	3.7%	7 774	2.2%	7 216	2.0%	330 802	92.1%	359 039	9.9%	(49 412)	(13.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 877	3.3%	22 482	3.2%	22 308	3.2%	626 957	90.3%	694 624	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	4 620	1.2%	3 315	0.9%	96 515	26.1%	265 917	71.8%	370 367	10.2%	(14 726)	(4.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>188 571</b>	<b>5.2%</b>	<b>94 276</b>	<b>2.6%</b>	<b>173 223</b>	<b>4.8%</b>	<b>3 181 877</b>	<b>87.5%</b>	<b>3 637 948</b>	<b>100.0%</b>	<b>(315 330)</b>	<b>(8.7%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 886	12.5%	2 244	4.1%	1 643	3.0%	44 220	80.4%	54 993	1.5%	-	-	-	-
Commercial	56 341	15.1%	10 783	2.9%	95 797	25.6%	211 015	56.4%	373 937	10.3%	(428)	(.1%)	-	-
Households	125 344	3.9%	81 249	2.5%	75 783	2.4%	2 926 642	91.2%	3 209 018	88.2%	(314 903)	(9.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>188 571</b>	<b>5.2%</b>	<b>94 276</b>	<b>2.6%</b>	<b>173 223</b>	<b>4.8%</b>	<b>3 181 877</b>	<b>87.5%</b>	<b>3 637 948</b>	<b>100.0%</b>	<b>(315 330)</b>	<b>(8.7%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	127 976	11.9%	161 255	15.0%	165 069	14.4%	630 643	58.7%	1 074 984	20.9%
Bulk Water	6 611	11.9%	6 722	12.1%	2 626	4.7%	39 614	71.3%	55 574	1.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	72 767	1.8%	28 172	.7%	9 301	.2%	3 907 715	97.3%	4 017 956	78.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>207 355</b>	<b>4.0%</b>	<b>196 189</b>	<b>3.8%</b>	<b>166 996</b>	<b>3.2%</b>	<b>4 577 973</b>	<b>88.9%</b>	<b>5 148 513</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GERT SIBANDE (DC30)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>391 721</b>	<b>249 974</b>	<b>63.8%</b>	<b>249 974</b>	<b>63.8%</b>	<b>132 904</b>	<b>36.9%</b>	<b>88.1%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	1 000	937	93.7%	937	93.7%	27	20.7%	3 394.3%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	21 070	2 741	13.0%	2 741	13.0%	2 406	21.9%	13.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	-	-	-	-	-	-	-
Licence and permits	700	38	5.5%	38	5.5%	220	43.1%	(82.5%)
Operational Revenue	24 539	3 713	15.1%	3 713	15.1%	2 394	20.9%	55.1%
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	343 825	242 545	70.5%	242 545	70.5%	127 856	38.2%	89.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>401 383</b>	<b>194 044</b>	<b>48.3%</b>	<b>194 044</b>	<b>48.3%</b>	<b>81 641</b>	<b>21.4%</b>	<b>137.7%</b>
Employee related costs	231 914	52 071	22.5%	52 071	22.5%	49 616	22.8%	4.9%
Remuneration of councillors	15 943	3 543	22.2%	3 543	22.2%	3 797	25.6%	(6.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 825	97	3.4%	97	3.4%	152	5.0%	(36.4%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 821	6 020	22.4%	6 020	22.4%	6 197	24.3%	(2.9%)
Interest	1 480	-	-	-	-	-	-	-
Contracted services	42 092	13 723	32.6%	13 723	32.6%	9 002	18.8%	52.4%
Transfers and subsidies	7 750	104 052	1 342.6%	104 052	1 342.6%	205	6.5%	50 722.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	72 557	14 540	20.0%	14 540	20.0%	12 673	18.5%	14.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(9 662)</b>	<b>55 930</b>		<b>55 930</b>		<b>51 263</b>		
Transfers and subsidies - capital (monetary allocations)	2 485	329	13.2%	329	13.2%	486	19.6%	(32.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(7 177)</b>	<b>56 259</b>		<b>56 259</b>		<b>51 749</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(7 177)</b>	<b>56 259</b>		<b>56 259</b>		<b>51 749</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(7 177)</b>	<b>56 259</b>		<b>56 259</b>		<b>51 749</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(7 177)</b>	<b>56 259</b>		<b>56 259</b>		<b>51 749</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>								
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>8 277</b>	<b>10</b>	<b>.1%</b>	<b>10</b>	<b>.1%</b>	<b>128</b>	<b>1.6%</b>	<b>(91.9%)</b>
<b>Municipal governance and administration</b>	<b>8 277</b>	<b>10</b>	<b>.1%</b>	<b>10</b>	<b>.1%</b>	<b>128</b>	<b>1.6%</b>	<b>(91.9%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 277	10	.1%	10	.1%	128	1.6%	(91.9%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>								
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>								
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>								

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>394 206</b>	<b>243 755</b>	<b>61.8%</b>	<b>243 755</b>	<b>61.8%</b>	<b>150 469</b>	<b>42.8%</b>	<b>62.0%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	1 000	1 077	107.7%	1 077	107.7%	36	27.4%	2 931.6%
Other revenue	1 327	69	5.2%	69	5.2%	10 292	439.2%	(99.3%)
Transfers and Subsidies - Operational	350 325	192 127	54.8%	192 127	54.8%	133 310	39.7%	44.1%
Transfers and Subsidies - Capital	20 485	49 110	239.7%	49 110	239.7%	6 831	50.7%	619.0%
Interest	21 070	1 372	6.5%	1 372	6.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(374 729)</b>	<b>(81 202)</b>	<b>21.7%</b>	<b>(81 202)</b>	<b>21.7%</b>	<b>(11 647)</b>	<b>3.3%</b>	<b>597.2%</b>
Suppliers and employees	(374 729)	(81 202)	21.7%	(81 202)	21.7%	(11 647)	3.3%	597.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>19 477</b>	<b>162 553</b>	<b>834.6%</b>	<b>162 553</b>	<b>834.6%</b>	<b>138 822</b>	<b>(2 904.0%)</b>	<b>17.1%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(29)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(8 277)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital assets	(8 277)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(8 306)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>11 171</b>	<b>162 553</b>	<b>1 455.2%</b>	<b>162 553</b>	<b>1 455.2%</b>	<b>138 822</b>	<b>(2 886.2%)</b>	<b>17.1%</b>
Cash/cash equivalents at the year begin:	255 951	243 687	95.2%	243 687	95.2%	255 951	165.0%	(4.8%)
Cash/cash equivalents at the year end:	267 122	406 240	152.1%	406 240	152.1%	394 773	262.6%	2.9%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	127	76.8%	-	-	-	-	39	23.2%	166	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>127</b>	<b>76.8%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>23.2%</b>	<b>166</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: VICTOR KHANYE (MP311)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>808 580</b>	<b>182 438</b>	<b>22.6%</b>	<b>182 438</b>	<b>22.6%</b>	<b>148 312</b>	<b>21.1%</b>	<b>23.0%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	347 266	48 327	13.9%	48 327	13.9%	40 187	13.7%	20.3%
Service charges - Water	67 794	12 954	19.1%	12 954	19.1%	10 331	16.1%	25.4%
Service charges - Waste Water Management	15 635	2 910	18.6%	2 910	18.6%	1 567	10.6%	85.7%
Service charges - Waste Management	14 257	3 035	21.3%	3 035	21.3%	2 762	22.4%	9.9%
Sale of Goods and Rendering of Services	3 137	744	23.7%	744	23.7%	377	13.8%	97.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 387	16 569	27.9%	16 569	27.9%	12 421	26.8%	33.4%
Interest earned from Current and Non Current Assets	-	(217)	-	(217)	-	7	-	(3 355.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 532	691	27.3%	691	27.3%	602	28.8%	14.8%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	392	1 590	405.4%	1 590	405.4%	54	14.8%	2 821.4%
<b>Non-Exchange Revenue</b>								
Property rates	97 467	27 646	28.4%	27 646	28.4%	23 223	28.6%	19.0%
Surcharges and Taxes	54 884	11 995	21.9%	11 995	21.9%	11 744	22.4%	2.1%
Fines, penalties and forfeits	1 686	309	18.3%	309	18.3%	321	16.9%	(3.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 142	52 854	36.7%	52 854	36.7%	44 717	33.8%	18.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	3 032	-	3 032	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>810 716</b>	<b>197 190</b>	<b>24.3%</b>	<b>197 190</b>	<b>24.3%</b>	<b>131 623</b>	<b>17.8%</b>	<b>49.8%</b>
Employee related costs	201 504	46 326	23.0%	46 326	23.0%	43 986	29.1%	5.3%
Remuneration of councillors	9 101	1 777	19.5%	1 777	19.5%	819	9.1%	116.9%
Bulk purchases - electricity	185 000	73 935	40.0%	73 935	40.0%	44 742	27.3%	65.2%
Inventory consumed	79 205	24 587	31.0%	24 587	31.0%	20 175	25.2%	21.9%
Debt impairment	103 571	-	-	-	-	-	-	-
Depreciation and amortisation	52 046	8 147	15.7%	8 147	15.7%	-	-	(100.0%)
Interest	33 352	15 651	46.9%	15 651	46.9%	-	-	(100.0%)
Contracted services	71 449	17 476	24.5%	17 476	24.5%	12 557	15.7%	39.2%
Transfers and subsidies	7 336	-	-	-	-	141	1.9%	(100.0%)
Irrecoverable debts written off	30 000	-	-	-	-	-	-	-
Operational costs	38 153	9 214	24.2%	9 214	24.2%	9 202	41.9%	.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	78	-	78	-	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>(2 136)</b>	<b>(14 753)</b>		<b>(14 753)</b>		<b>16 690</b>		
Transfers and subsidies - capital (monetary allocations)	59 174	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	44 700	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>101 738</b>	<b>(14 753)</b>		<b>(14 753)</b>		<b>16 690</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>101 738</b>	<b>(14 753)</b>		<b>(14 753)</b>		<b>16 690</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>101 738</b>	<b>(14 753)</b>		<b>(14 753)</b>		<b>16 690</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>101 738</b>	<b>(14 753)</b>		<b>(14 753)</b>		<b>16 690</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>67 531</b>	<b>9 545</b>	<b>14.1%</b>	<b>9 545</b>	<b>14.1%</b>	<b>2 043</b>	<b>3.9%</b>	<b>367.2%</b>
National Government	59 078	6 144	10.4%	6 144	10.4%	991	2.1%	519.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>59 078</b>	<b>6 144</b>	<b>10.4%</b>	<b>6 144</b>	<b>10.4%</b>	<b>991</b>	<b>2.1%</b>	<b>519.8%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 453	3 401	40.2%	3 401	40.2%	1 052	23.9%	223.4%
<b>Capital Expenditure Functional</b>	<b>67 531</b>	<b>9 545</b>	<b>14.1%</b>	<b>9 545</b>	<b>14.1%</b>	<b>2 043</b>	<b>3.9%</b>	<b>367.2%</b>
<b>Municipal governance and administration</b>	<b>4 907</b>	<b>239</b>	<b>4.9%</b>	<b>239</b>	<b>4.9%</b>	<b>946</b>	<b>54.0%</b>	<b>(74.7%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 907	239	4.9%	239	4.9%	946	57.3%	(74.7%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>1.8%</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	1	.1%	(100.0%)
Public Safety	-	-	-	-	-	25	12.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>15 000</b>	<b>218</b>	<b>1.5%</b>	<b>218</b>	<b>1.5%</b>	<b>1 070</b>	<b>9.0%</b>	<b>(79.6%)</b>
Planning and Development	-	-	-	-	-	79	-	(100.0%)
Road Transport	15 000	218	1.5%	218	1.5%	991	8.3%	(78.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>47 624</b>	<b>9 087</b>	<b>19.1%</b>	<b>9 087</b>	<b>19.1%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Energy sources	6 000	3 162	52.7%	3 162	52.7%	-	-	(100.0%)
Water Management	35 035	4 247	12.1%	4 247	12.1%	-	-	(100.0%)
Waste Water Management	3 090	1 679	54.4%	1 679	54.4%	-	-	(100.0%)
Waste Management	3 500	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>773 969</b>	<b>168 149</b>	<b>21.7%</b>	<b>168 149</b>	<b>21.7%</b>	<b>139 553</b>	<b>20.6%</b>	<b>20.5%</b>
Property rates	68 227	18 993	27.8%	18 993	27.8%	18 047	30.0%	5.2%
Service charges	380 407	75 532	19.9%	75 532	19.9%	58 553	21.8%	29.0%
Other revenue	122 019	16 120	13.2%	16 120	13.2%	17 271	10.3%	(6.7%)
Transfers and Subsidies - Operational	144 142	46 211	32.1%	46 211	32.1%	39 596	30.0%	16.7%
Transfers and Subsidies - Capital	59 174	10 700	18.1%	10 700	18.1%	6 000	12.5%	78.3%
Interest	-	593	-	593	-	86	-	586.1%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(707 266)</b>	<b>(101 620)</b>	<b>14.4%</b>	<b>(101 620)</b>	<b>14.4%</b>	<b>(88 237)</b>	<b>16.0%</b>	<b>15.2%</b>
Suppliers and employees	(673 914)	(101 620)	15.1%	(101 620)	15.1%	(88 237)	17.2%	15.2%
Finance charges	(33 352)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>66 703</b>	<b>66 528</b>	<b>99.7%</b>	<b>66 528</b>	<b>99.7%</b>	<b>51 317</b>	<b>41.6%</b>	<b>29.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(59 078)</b>	<b>(10 731)</b>	<b>18.2%</b>	<b>(10 731)</b>	<b>18.2%</b>	<b>(2 791)</b>	<b>5.3%</b>	<b>284.5%</b>
Capital assets	(59 078)	(10 731)	18.2%	(10 731)	18.2%	(2 791)	5.3%	284.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(59 078)</b>	<b>(10 731)</b>	<b>18.2%</b>	<b>(10 731)</b>	<b>18.2%</b>	<b>(2 791)</b>	<b>5.3%</b>	<b>284.5%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	(11)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(11)	-	(100.0%)
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	(11)	-	(100.0%)
<b>Net Increase/(Decrease) in cash held</b>	<b>7 625</b>	<b>55 797</b>	<b>731.8%</b>	<b>55 797</b>	<b>731.8%</b>	<b>48 515</b>	<b>68.1%</b>	<b>15.0%</b>
Cash/cash equivalents at the year begin:	3 767	5 033	133.6%	5 033	133.6%	6 264	166.3%	(19.6%)
Cash/cash equivalents at the year end:	11 392	60 667	532.5%	60 667	532.5%	54 120	72.2%	12.1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 247	2.6%	2 972	1.5%	2 850	1.4%	187 007	94.4%	198 076	21.5%	0	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 616	47.2%	1 625	5.3%	854	2.8%	13 858	44.8%	30 953	3.4%	10	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 577	4.4%	9 621	3.1%	7 931	2.6%	279 679	90.0%	310 808	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 065	5.6%	534	2.8%	367	1.9%	17 117	89.7%	19 082	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 095	5.1%	571	2.6%	473	2.2%	19 532	90.1%	21 672	2.3%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 526	2.4%	5 439	2.3%	5 353	2.3%	218 400	93.0%	234 717	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2	-	-	-	-	-	107 668	100.0%	107 673	11.7%	-	-	-	-
Other	-	-	1	-	1	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>41 128</b>	<b>4.5%</b>	<b>20 764</b>	<b>2.2%</b>	<b>17 828</b>	<b>1.9%</b>	<b>843 261</b>	<b>91.4%</b>	<b>922 982</b>	<b>100.0%</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	12 374	38.3%	1 333	4.1%	1 020	3.2%	17 560	54.4%	32 287	3.5%	6	-	-	-
Commercial	13 458	8.0%	6 683	4.0%	4 557	2.7%	142 534	85.2%	167 231	18.1%	-	-	-	-
Households	15 297	2.1%	12 749	1.8%	12 251	1.7%	683 167	94.4%	723 464	78.4%	5	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>41 128</b>	<b>4.5%</b>	<b>20 764</b>	<b>2.2%</b>	<b>17 828</b>	<b>1.9%</b>	<b>843 261</b>	<b>91.4%</b>	<b>922 982</b>	<b>100.0%</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	89 137	12.1%	6 223	.8%	-	-	641 870	87.1%	737 230	63.9%
Bulk Water	-	-	3 288	2.4%	-	-	132 154	97.6%	135 442	11.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 821	9.5%	6 892	2.4%	-	-	248 158	88.0%	281 871	24.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>115 958</b>	<b>10.0%</b>	<b>16 403</b>	<b>1.4%</b>	<b>-</b>	<b>-</b>	<b>1 022 182</b>	<b>88.5%</b>	<b>1 154 543</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMALAHLENI (MP) (MP312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>4 709 690</b>	<b>1 124 693</b>	<b>23.9%</b>	<b>1 124 693</b>	<b>23.9%</b>	<b>980 603</b>	<b>24.5%</b>	<b>14.7%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	1 792 979	396 963	22.1%	396 963	22.1%	318 046	24.0%	24.8%
Service charges - Water	552 380	103 593	18.8%	103 593	18.8%	108 872	19.3%	(4.8%)
Service charges - Waste Water Management	164 245	37 373	22.8%	37 373	22.8%	36 939	22.4%	1.2%
Service charges - Waste Management	226 015	40 374	17.9%	40 374	17.9%	34 878	23.3%	15.8%
Sale of Goods and Rendering of Services	19 087	3 923	20.6%	3 923	20.6%	4 150	22.7%	(5.5%)
Agency services	2 961	709	23.9%	709	23.9%	705	1.5%	-6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	76 268	24.8%	76 268	24.8%	71 784	26.5%	6.2%
Interest earned from Current and Non Current Assets	4 145	2 334	56.3%	2 334	56.3%	329	25.1%	610.2%
Dividends	200	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	4 279	22.5%	4 279	22.5%	3 884	22.1%	10.2%
Licence and permits	432	52	12.1%	52	12.1%	69	14.7%	(24.5%)
Operational Revenue	67 415	3 425	5.1%	3 425	5.1%	7 172	18.3%	(62.2%)
<b>Non-Exchange Revenue</b>								
Property rates	874 676	185 810	21.2%	185 810	21.2%	176 903	21.9%	5.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	7 324	25.0%	7 324	25.0%	6 006	22.6%	21.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	584 869	245 110	41.9%	245 110	41.9%	195 527	38.5%	25.4%
Interest	66 484	17 155	25.8%	17 155	25.8%	15 339	27.5%	11.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(1 572)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4 909 490</b>	<b>859 594</b>	<b>17.5%</b>	<b>859 594</b>	<b>17.5%</b>	<b>1 386 261</b>	<b>33.0%</b>	<b>(38.0%)</b>
Employee related costs	1 063 989	258 550	24.3%	258 550	24.3%	251 921	24.3%	2.6%
Remuneration of councillors	34 141	7 723	22.6%	7 723	22.6%	5 640	17.4%	36.9%
Bulk purchases - electricity	1 650 385	273 088	16.5%	273 088	16.5%	425 847	36.8%	(35.9%)
Inventory consumed	206 690	33 752	16.3%	33 752	16.3%	16 993	11.5%	98.6%
Debt impairment	722 059	120 343	16.7%	120 343	16.7%	523 870	77.6%	(77.0%)
Depreciation and amortisation	297 385	-	-	-	-	-	-	-
Interest	99 331	58 121	58.5%	58 121	58.5%	94 622	42.5%	(38.6%)
Contracted services	455 941	67 544	14.8%	67 544	14.8%	49 173	13.5%	37.4%
Transfers and subsidies	5 900	-	-	-	-	41	1.0%	(100.0%)
Irrecoverable debts written off	156 949	-	-	-	-	-	-	-
Operational costs	216 719	40 472	18.7%	40 472	18.7%	18 154	8.4%	122.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(199 800)</b>	<b>265 099</b>		<b>265 099</b>		<b>(405 657)</b>		
Transfers and subsidies - capital (monetary allocations)	216 069	47 192	21.8%	47 192	21.8%	1 000	5%	4 619.2%
Transfers and subsidies - capital (in-kind)	7 000	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>23 268</b>	<b>312 292</b>		<b>312 292</b>		<b>(404 657)</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>23 268</b>	<b>312 292</b>		<b>312 292</b>		<b>(404 657)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>23 268</b>	<b>312 292</b>		<b>312 292</b>		<b>(404 657)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>23 268</b>	<b>312 292</b>		<b>312 292</b>		<b>(404 657)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>241 269</b>	<b>40 340</b>	<b>16.7%</b>	<b>40 340</b>	<b>16.7%</b>	<b>18 332</b>	<b>8.3%</b>	<b>120.0%</b>
National Government	216 069	40 340	18.7%	40 340	18.7%	17 335	8.6%	132.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	7 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>223 069</b>	<b>40 340</b>	<b>18.1%</b>	<b>40 340</b>	<b>18.1%</b>	<b>17 335</b>	<b>8.2%</b>	<b>132.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 200	-	-	-	-	997	10.0%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>241 269</b>	<b>40 340</b>	<b>16.7%</b>	<b>40 340</b>	<b>16.7%</b>	<b>18 332</b>	<b>8.3%</b>	<b>120.0%</b>
<b>Municipal governance and administration</b>	<b>6 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-2%</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 700	-	-	-	-	2	-2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 577</b>	<b>46.8%</b>	<b>(100.0%)</b>
Community and Social Services	2 000	-	-	-	-	2 540	84.7%	(100.0%)
Sport And Recreation	3 664	-	-	-	-	37	1.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>12 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>638</b>	<b>3.0%</b>	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12 000	-	-	-	-	638	5.5%	(100.0%)
Environmental Protection	500	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>216 404</b>	<b>40 340</b>	<b>18.6%</b>	<b>40 340</b>	<b>18.6%</b>	<b>15 116</b>	<b>7.8%</b>	<b>166.9%</b>
Energy sources	69 404	4 630	6.7%	4 630	6.7%	996	1.8%	365.0%
Water Management	64 000	18 005	28.1%	18 005	28.1%	9 290	30.5%	93.8%
Waste Water Management	82 000	16 864	20.6%	16 864	20.6%	4 831	4.6%	249.1%
Waste Management	1 000	840	84.0%	840	84.0%	-	-	(100.0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>4 102 052</b>	<b>915 354</b>	<b>22.3%</b>	<b>915 354</b>	<b>22.3%</b>	<b>809 513</b>	<b>25.6%</b>	<b>13.1%</b>
Property rates	699 741	120 446	17.2%	120 446	17.2%	130 346	23.1%	(7.6%)
Service charges	2 188 495	405 693	18.5%	405 693	18.5%	368 296	23.9%	10.2%
Other revenue	408 423	22 592	5.5%	22 592	5.5%	35 417	10.6%	(36.2%)
Transfers and Subsidies - Operational	584 869	256 567	43.9%	256 567	43.9%	197 523	38.9%	29.9%
Transfers and Subsidies - Capital	216 069	110 056	50.9%	110 056	50.9%	77 930	37.3%	41.2%
Interest	4 295	-	-	-	-	-	-	-
Dividends	160	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 881 997)</b>	<b>(666 211)</b>	<b>17.2%</b>	<b>(666 211)</b>	<b>17.2%</b>	<b>(222 609)</b>	<b>7.6%</b>	<b>199.3%</b>
Suppliers and employees	(3 777 016)	(666 211)	17.6%	(666 211)	17.6%	(222 609)	8.2%	199.3%
Finance charges	(99 331)	-	-	-	-	-	-	-
Transfers and grants	(5 650)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>220 055</b>	<b>249 142</b>	<b>113.2%</b>	<b>249 142</b>	<b>113.2%</b>	<b>586 904</b>	<b>251.7%</b>	<b>(57.5%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-
<b>Payments</b>	<b>(234 269)</b>	<b>(62 833)</b>	<b>26.8%</b>	<b>(62 833)</b>	<b>26.8%</b>	<b>(17 760)</b>	<b>8.4%</b>	<b>253.8%</b>
Capital assets	(234 269)	(62 833)	26.8%	(62 833)	26.8%	(17 760)	8.4%	253.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(232 852)</b>	<b>(62 833)</b>	<b>27.0%</b>	<b>(62 833)</b>	<b>27.0%</b>	<b>(17 760)</b>	<b>8.4%</b>	<b>253.8%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(607)</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(607)	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(607)</b>	<b>5.9%</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(12 797)</b>	<b>186 309</b>	<b>(1 455.8%)</b>	<b>186 309</b>	<b>(1 455.8%)</b>	<b>568 537</b>	<b>5 022.0%</b>	<b>(67.2%)</b>
Cash/cash equivalents at the year begin:	28 477	36 223	127.2%	36 223	127.2%	9 969	24.8%	263.4%
Cash/cash equivalents at the year end:	15 679	222 478	1 418.9%	222 478	1 418.9%	587 051	1 140.0%	(62.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	38 789	2.1%	26 964	1.5%	21 763	1.2%	1 752 037	95.2%	1 839 553	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	110 901	7.7%	62 585	4.4%	84 518	5.9%	1 174 776	82.0%	1 432 780	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 607	5.4%	29 186	2.8%	64 070	6.2%	881 348	85.6%	1 030 211	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 254	2.0%	9 326	1.4%	7 783	1.2%	624 951	95.4%	655 314	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 741	2.8%	10 057	2.1%	9 344	1.9%	450 818	93.2%	483 960	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 839	100.0%	1 839	-	-	-	-	-
Interest on Arrear Debtor Accounts	32 758	4.5%	32 104	4.4%	63 406	8.7%	604 239	82.5%	732 507	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	1 671 665	99.9%	1 672 749	21.3%	-	-	-	-
Other	345	-	185	-	554	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>265 394</b>	<b>3.4%</b>	<b>170 407</b>	<b>2.2%</b>	<b>251 439</b>	<b>3.2%</b>	<b>7 161 673</b>	<b>91.2%</b>	<b>7 848 913</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9 678	7.3%	7 295	5.5%	5 651	4.3%	109 098	82.8%	131 722	1.7%	-	-	-	-
Commercial	167 602	2.6%	126 488	2.0%	220 322	3.4%	5 951 845	92.0%	6 466 257	82.4%	-	-	-	-
Households	88 115	7.0%	36 624	2.9%	25 465	2.0%	1 100 730	88.0%	1 250 934	15.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>265 394</b>	<b>3.4%</b>	<b>170 407</b>	<b>2.2%</b>	<b>251 439</b>	<b>3.2%</b>	<b>7 161 673</b>	<b>91.2%</b>	<b>7 848 913</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	305 514	7.0%	2 124	-	4 031 776	92.9%	4 339 414	61.2%
Bulk Water	-	-	-	-	-	-	70 635	100.0%	70 635	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 417	1.4%	8 817	.3%	6 730	.3%	2 626 003	98.0%	2 679 967	37.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>38 417</b>	<b>.5%</b>	<b>314 331</b>	<b>4.4%</b>	<b>8 854</b>	<b>.1%</b>	<b>6 728 414</b>	<b>94.9%</b>	<b>7 090 015</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Humphry Sizwe Majsela	013 690 6208
Financial Manager	Ms Veronica Ndhlou	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>2 361 424</b>	<b>570 043</b>	<b>24.1%</b>	<b>570 043</b>	<b>24.1%</b>	<b>535 938</b>	<b>25.1%</b>	<b>6.4%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	920 000	209 509	22.8%	209 509	22.8%	212 972	24.6%	(1.6%)
Service charges - Water	135 184	18 684	13.8%	18 684	13.8%	24 971	19.5%	(25.2%)
Service charges - Waste Water Management	91 013	25 869	28.4%	25 869	28.4%	24 175	28.0%	7.0%
Service charges - Waste Management	112 886	29 403	26.0%	29 403	26.0%	26 831	27.6%	9.6%
Sale of Goods and Rendering of Services	8 289	2 864	34.5%	2 864	34.5%	1 072	13.6%	167.1%
Agency services	29 726	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 465	2 725	36.5%	2 725	36.5%	1 595	43.4%	70.9%
Interest earned from Current and Non Current Assets	42 910	-	-	-	-	5 834	14.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	18 811	5 420	28.8%	5 420	28.8%	4 697	26.2%	15.4%
Rental from Fixed Assets	1 503	589	39.2%	589	39.2%	526	36.8%	12.0%
Licence and permits	8 401	1 638	19.5%	1 638	19.5%	1 078	13.5%	52.0%
Operational Revenue	110 755	2 585	2.3%	2 585	2.3%	1 144	2.2%	126.0%
<b>Non-Exchange Revenue</b>								
Property rates	485 662	124 903	25.7%	124 903	25.7%	117 385	25.5%	6.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	1 395	7.0%	1 395	7.0%	375	2.0%	272.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	137 826	40.6%	137 826	40.6%	111 915	38.0%	23.2%
Interest	6 171	2 375	38.5%	2 375	38.5%	1 369	45.1%	73.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 703	4 256	55.2%	4 256	55.2%	-	-	(100.0%)
Other Gains	15 615	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 435 283</b>	<b>621 729</b>	<b>25.5%</b>	<b>621 729</b>	<b>25.5%</b>	<b>494 597</b>	<b>22.2%</b>	<b>25.7%</b>
Employee related costs	770 918	190 072	24.7%	190 072	24.7%	164 073	22.1%	15.8%
Remuneration of councillors	29 910	7 007	23.4%	7 007	23.4%	6 826	24.0%	2.7%
Bulk purchases - electricity	670 449	189 395	28.2%	189 395	28.2%	154 436	23.2%	22.6%
Inventory consumed	91 177	18 505	20.3%	18 505	20.3%	13 098	21.2%	41.3%
Debt impairment	31 133	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	100 852	39.6%	100 852	39.6%	65 545	25.0%	53.9%
Interest	62 526	23	-	23	-	-	-	(100.0%)
Contracted services	303 739	54 213	17.8%	54 213	17.8%	57 522	30.5%	(5.8%)
Transfers and subsidies	6 819	1 135	16.6%	1 135	16.6%	25	4.4%	4 440.6%
Irrecoverable debts written off	22 345	(35)	(2%)	(35)	(2%)	1 154	4.4%	(103.0%)
Operational costs	186 288	60 561	32.5%	60 561	32.5%	31 918	24.0%	89.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	5 205	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(73 859)</b>	<b>(51 686)</b>		<b>(51 686)</b>		<b>41 341</b>		
Transfers and subsidies - capital (monetary allocations)	205 584	11 721	5.7%	11 721	5.7%	7 520	2.8%	55.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>131 726</b>	<b>(39 965)</b>		<b>(39 965)</b>		<b>48 861</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>131 726</b>	<b>(39 965)</b>		<b>(39 965)</b>		<b>48 861</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>131 726</b>	<b>(39 965)</b>		<b>(39 965)</b>		<b>48 861</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>131 726</b>	<b>(39 965)</b>		<b>(39 965)</b>		<b>48 861</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>234 741</b>	<b>22 558</b>	<b>9.6%</b>	<b>22 558</b>	<b>9.6%</b>	<b>86 203</b>	<b>13.4%</b>	<b>(73.8%)</b>
National Government	205 584	11 721	5.7%	11 721	5.7%	17 293	6.5%	(32.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>205 584</b>	<b>11 721</b>	<b>5.7%</b>	<b>11 721</b>	<b>5.7%</b>	<b>17 293</b>	<b>6.5%</b>	<b>(32.2%)</b>
Borrowing	-	7 482	-	7 482	-	32 315	16.9%	(76.8%)
Internally generated funds	29 156	3 355	11.5%	3 355	11.5%	36 595	19.8%	(90.8%)
<b>Capital Expenditure Functional</b>	<b>234 741</b>	<b>22 558</b>	<b>9.6%</b>	<b>22 558</b>	<b>9.6%</b>	<b>86 203</b>	<b>13.4%</b>	<b>(73.8%)</b>
<b>Municipal governance and administration</b>	<b>2 672</b>	<b>2 672</b>		<b>2 672</b>		<b>2 697</b>	<b>6.2%</b>	<b>(.9%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	2 672	-	2 672	-	2 697	6.2%	(.9%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 200</b>	<b>-</b>		<b>-</b>		<b>1 749</b>	<b>7.5%</b>	<b>(100.0%)</b>
Community and Social Services	8 000	-	-	-	-	-	-	-
Sport And Recreation	2 200	-	-	-	-	1 749	51.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>34 231</b>	<b>762</b>	<b>2.2%</b>	<b>762</b>	<b>2.2%</b>	<b>2 273</b>	<b>3.4%</b>	<b>(66.5%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 231	762	2.2%	762	2.2%	2 273	3.4%	(66.5%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>190 309</b>	<b>19 124</b>	<b>10.0%</b>	<b>19 124</b>	<b>10.0%</b>	<b>79 484</b>	<b>15.6%</b>	<b>(75.9%)</b>
Energy sources	57 206	241	4%	241	4%	42 203	43.6%	(99.4%)
Water Management	118 952	18 441	15.5%	18 441	15.5%	32 010	9.1%	(42.4%)
Waste Water Management	14 152	-	-	-	-	4 341	9.5%	(100.0%)
Waste Management	-	442	-	442	-	931	6.3%	(52.5%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>2 582 571</b>	<b>499 676</b>	<b>19.3%</b>	<b>499 676</b>	<b>19.3%</b>	<b>454 668</b>	<b>19.8%</b>	<b>9.9%</b>
Property rates	461 379	57 640	12.5%	57 640	12.5%	79 892	18.1%	(27.9%)
Service charges	1 346 678	175 815	13.1%	175 815	13.1%	149 504	13.3%	17.6%
Other revenue	192 954	21 458	11.1%	21 458	11.1%	8 498	6.4%	152.5%
Transfers and Subsidies - Operational	335 267	171 684	51.2%	171 684	51.2%	113 865	38.7%	50.8%
Transfers and Subsidies - Capital	203 384	73 080	35.9%	73 080	35.9%	100 000	37.4%	(26.9%)
Interest	42 910	-	-	-	-	2 909	7.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 798 117)</b>	<b>(226 757)</b>	<b>12.6%</b>	<b>(226 757)</b>	<b>12.6%</b>	<b>(106 493)</b>	<b>5.7%</b>	<b>112.9%</b>
Suppliers and employees	(1 717 345)	(226 757)	13.2%	(226 757)	13.2%	(106 493)	6.0%	112.9%
Finance charges	(80 772)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>784 454</b>	<b>272 920</b>	<b>34.8%</b>	<b>272 920</b>	<b>34.8%</b>	<b>348 176</b>	<b>80.6%</b>	<b>(21.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>10 698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(228 241)</b>	<b>(33 324)</b>	<b>14.6%</b>	<b>(33 324)</b>	<b>14.6%</b>	<b>(81 521)</b>	<b>13.3%</b>	<b>(59.1%)</b>
Capital assets	(228 241)	(33 324)	14.6%	(33 324)	14.6%	(81 521)	13.3%	(59.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(217 543)</b>	<b>(33 324)</b>	<b>15.3%</b>	<b>(33 324)</b>	<b>15.3%</b>	<b>(81 521)</b>	<b>13.4%</b>	<b>(59.1%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(375)</b>	<b>(2%)</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(375)	-	(100.0%)
<b>Payments</b>	<b>(64 807)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(64 807)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(64 807)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(375)</b>	<b>(8%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>502 104</b>	<b>239 595</b>	<b>47.7%</b>	<b>239 595</b>	<b>47.7%</b>	<b>266 280</b>	<b>(208.5%)</b>	<b>(10.0%)</b>
Cash/cash equivalents at the year begin:	220 000	124 778	56.7%	124 778	56.7%	369 171	76.3%	(66.2%)
Cash/cash equivalents at the year end:	722 104	364 046	50.4%	364 046	50.4%	635 131	178.3%	(42.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	9 699	20.0%	3 416	7.0%	2 451	5.0%	33 042	68.0%	48 608	11.8%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 264	45.5%	6 148	7.5%	3 074	3.8%	35 372	43.2%	81 858	19.8%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 957	25.2%	9 082	7.0%	5 972	4.6%	82 579	63.2%	130 590	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 516	21.9%	2 279	6.7%	1 695	4.9%	22 765	66.5%	34 255	8.3%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 525	22.7%	2 537	6.8%	1 836	4.9%	24 640	65.6%	37 537	9.1%	23	1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	36	100.0%	36	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 776	5.5%	1 665	5.2%	1 943	4.8%	27 026	84.4%	32 010	7.8%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	4 797	10.0%	-	-	1 232	2.6%	-	-	-	-	-	-	-	-
Other	-	-	1 905	4.0%	1 232	2.6%	40 133	83.5%	48 067	11.6%	3	-	-	-
<b>Total By Income Source</b>	<b>102 534</b>	<b>24.8%</b>	<b>27 033</b>	<b>6.5%</b>	<b>17 801</b>	<b>4.3%</b>	<b>265 592</b>	<b>64.3%</b>	<b>412 959</b>	<b>100.0%</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 333	32.9%	3 004	18.5%	2 265	14.0%	5 607	34.6%	16 210	3.9%	-	-	-	-
Commercial	56 247	28.0%	12 795	6.4%	6 084	3.0%	125 957	62.6%	201 083	48.7%	15	-	-	-
Households	40 954	20.9%	11 233	5.7%	9 452	4.8%	134 028	68.5%	195 667	47.4%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>102 534</b>	<b>24.8%</b>	<b>27 033</b>	<b>6.5%</b>	<b>17 801</b>	<b>4.3%</b>	<b>265 592</b>	<b>64.3%</b>	<b>412 959</b>	<b>100.0%</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	71	100.0%	71	8.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 932	33.0%	34	4.1%	-	-	5 924	66.6%	8 890	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 932</b>	<b>32.7%</b>	<b>34</b>	<b>4.1%</b>	<b>-</b>	<b>-</b>	<b>5 995</b>	<b>66.9%</b>	<b>8 961</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Mr Mothiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMAKHAZENI (MP314)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>357 859</b>	<b>104 752</b>	<b>29.3%</b>	<b>104 752</b>	<b>29.3%</b>	<b>92 453</b>	<b>29.3%</b>	<b>13.3%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	88 791	18 683	21.0%	18 683	21.0%	11 162	11.8%	67.4%
Service charges - Water	20 134	5 373	26.7%	5 373	26.7%	4 914	24.3%	9.3%
Service charges - Waste Water Management	14 926	3 644	24.4%	3 644	24.4%	3 536	27.0%	3.0%
Service charges - Waste Management	12 030	2 849	23.7%	2 849	23.7%	2 785	24.4%	2.3%
Sale of Goods and Rendering of Services	3 234	186	5.8%	186	5.8%	126	11.3%	48.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 610	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 727	662	38.3%	662	38.3%	413	12.9%	60.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	46	12	25.4%	12	25.4%	11	-	7.0%
Rental from Fixed Assets	15 664	3 943	25.2%	3 943	25.2%	210	89.2%	1 781.4%
Licence and permits	15	-	-	-	-	-	-	-
Operational Revenue	1 603	(420)	(26.2%)	(420)	(26.2%)	325	10.4%	(229.1%)
<b>Non-Exchange Revenue</b>								
Property rates	77 476	32 060	41.4%	32 060	41.4%	37 809	54.5%	(15.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 195	78	.5%	78	.5%	(20)	(.2%)	(486.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 407	37 683	39.9%	37 683	39.9%	31 183	36.3%	20.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	1	-	1	-	0	-	582.4%
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>520 875</b>	<b>70 795</b>	<b>13.6%</b>	<b>70 795</b>	<b>13.6%</b>	<b>67 586</b>	<b>17.6%</b>	<b>4.7%</b>
Employee related costs	127 880	22 298	17.4%	22 298	17.4%	29 825	24.6%	(25.2%)
Remuneration of councillors	8 611	1 233	14.3%	1 233	14.3%	86	1.0%	1 339.1%
Bulk purchases - electricity	94 147	25 407	27.0%	25 407	27.0%	25 645	33.7%	(.9%)
Inventory consumed	31 896	3 646	11.4%	3 646	11.4%	3 770	12.7%	(3.3%)
Debt impairment	51 095	-	-	-	-	-	-	-
Depreciation and amortisation	121 937	-	-	-	-	-	-	-
Interest	10 000	6 274	62.7%	6 274	62.7%	3 605	90.1%	74.0%
Contracted services	44 902	6 887	15.3%	6 887	15.3%	2 868	13.8%	140.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	30 407	5 051	16.6%	5 051	16.6%	1 787	7.5%	182.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(163 016)</b>	<b>33 957</b>		<b>33 957</b>		<b>24 868</b>		
Transfers and subsidies - capital (monetary allocations)	49 786	4 145	8.3%	4 145	8.3%	4 766	8.9%	(13.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(113 230)</b>	<b>38 102</b>		<b>38 102</b>		<b>29 634</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(113 230)</b>	<b>38 102</b>		<b>38 102</b>		<b>29 634</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(113 230)</b>	<b>38 102</b>		<b>38 102</b>		<b>29 634</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(113 230)</b>	<b>38 102</b>		<b>38 102</b>		<b>29 634</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>58 091</b>	<b>3 773</b>	<b>6.5%</b>	<b>3 773</b>	<b>6.5%</b>	<b>7 690</b>	<b>10.7%</b>	<b>(50.9%)</b>
National Government	49 786	3 711	7.5%	3 711	7.5%	6 967	13.1%	(46.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>49 786</b>	<b>3 711</b>	<b>7.5%</b>	<b>3 711</b>	<b>7.5%</b>	<b>6 967</b>	<b>13.1%</b>	<b>(46.7%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 305	62	.7%	62	.7%	723	3.9%	(91.4%)
<b>Capital Expenditure Functional</b>	<b>58 091</b>	<b>3 773</b>	<b>6.5%</b>	<b>3 773</b>	<b>6.5%</b>	<b>7 844</b>	<b>10.9%</b>	<b>(51.9%)</b>
<b>Municipal governance and administration</b>	<b>4 425</b>	<b>62</b>	<b>1.4%</b>	<b>62</b>	<b>1.4%</b>	<b>230</b>	<b>5.1%</b>	<b>(73.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 425	62	1.4%	62	1.4%	230	5.1%	(73.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 300</b>	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11 780</b>	-	-	-	-	<b>326</b>	<b>1.8%</b>	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	14	.3%	(100.0%)
Road Transport	11 780	-	-	-	-	312	2.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>40 586</b>	<b>3 711</b>	<b>9.1%</b>	<b>3 711</b>	<b>9.1%</b>	<b>7 288</b>	<b>15.3%</b>	<b>(49.1%)</b>
Energy sources	3 735	-	-	-	-	5 718	29.5%	(100.0%)
Water Management	5 751	-	-	-	-	165	1.7%	(100.0%)
Waste Water Management	31 100	3 711	11.9%	3 711	11.9%	1 405	8.2%	164.1%
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	405 515	95 997	23.7%	95 997	23.7%	89 604	24.9%	7.1%
Property rates	61 981	10 163	16.4%	10 163	16.4%	12 167	18.2%	(16.5%)
Service charges	125 011	19 465	15.6%	19 465	15.6%	19 885	15.4%	(2.1%)
Other revenue	72 603	(1 779)	(2.4%)	(1 779)	(2.4%)	4 461	19.7%	(139.9%)
Transfers and Subsidies - Operational	94 407	40 103	42.5%	40 103	42.5%	34 563	40.2%	16.0%
Transfers and Subsidies - Capital	49 786	27 987	56.2%	27 987	56.2%	18 500	34.7%	51.3%
Interest	1 727	58	3.3%	58	3.3%	29	.9%	100.0%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	(373 484)	(32 711)	8.8%	(32 711)	8.8%	(27 533)	9.7%	18.8%
Suppliers and employees	(363 484)	(32 711)	9.0%	(32 711)	9.0%	(27 533)	9.8%	18.8%
Finance charges	(10 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>32 030</b>	<b>63 285</b>	<b>197.6%</b>	<b>63 285</b>	<b>197.6%</b>	<b>62 071</b>	<b>82.4%</b>	<b>2.0%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	(66 805)	(7 883)	11.8%	(7 883)	11.8%	(24 010)	35.4%	(67.2%)
Capital assets	(66 805)	(7 883)	11.8%	(7 883)	11.8%	(24 010)	35.4%	(67.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(66 805)</b>	<b>(7 883)</b>	<b>11.8%</b>	<b>(7 883)</b>	<b>11.8%</b>	<b>(24 010)</b>	<b>35.4%</b>	<b>(67.2%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	(2)	-	(2)	-	(11)	-	(80.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(2)	-	(2)	-	(11)	-	(80.0%)
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(80.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(34 774)</b>	<b>55 401</b>	<b>(159.3%)</b>	<b>55 401</b>	<b>(159.3%)</b>	<b>38 050</b>	<b>503.9%</b>	<b>45.6%</b>
Cash/cash equivalents at the year begin:	22 126	7 518	34.0%	7 518	34.0%	22 126	28.1%	(66.0%)
Cash/cash equivalents at the year end:	(12 648)	62 919	(497.5%)	62 919	(497.5%)	60 176	69.8%	4.6%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 793	3.1%	3 651	6.2%	1 286	2.2%	51 936	88.5%	58 665	10.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 850	2.0%	92 885	49.2%	2 458	1.3%	89 561	47.4%	188 754	33.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 541	2.8%	63 031	31.5%	13 559	6.8%	117 724	58.9%	199 855	36.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 324	4.0%	2 419	7.4%	767	2.3%	28 207	86.2%	32 718	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 018	3.0%	2 273	6.7%	725	2.1%	29 845	88.1%	33 860	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.4%	0	.4%	0	.4%	103	98.7%	105	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 322	3.2%	1 244	3.0%	1 300	3.2%	37 317	90.6%	41 183	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	1%	2 841	43.9%	3	-	3 622	56.0%	6 472	1.2%	-	-	-	-
<b>Total By Income Source</b>	<b>14 854</b>	<b>2.6%</b>	<b>168 345</b>	<b>30.0%</b>	<b>20 098</b>	<b>3.6%</b>	<b>358 315</b>	<b>63.8%</b>	<b>561 612</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 231	2.3%	31 817	23.0%	10 901	7.9%	92 501	66.8%	138 449	24.7%	-	-	-	-
Commercial	3 186	3.7%	32 909	38.2%	2 046	2.4%	48 099	55.8%	86 241	15.4%	-	-	-	-
Households	8 437	2.5%	103 619	30.8%	7 151	2.1%	217 715	64.6%	336 922	60.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>14 854</b>	<b>2.6%</b>	<b>168 345</b>	<b>30.0%</b>	<b>20 098</b>	<b>3.6%</b>	<b>358 315</b>	<b>63.8%</b>	<b>561 612</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	8 223	29.7%	8 824	31.9%	10 624	38.4%	-	-	27 670	11.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 385	3.5%	8 150	3.8%	5 576	2.6%	192 571	90.1%	213 682	88.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15 608</b>	<b>6.5%</b>	<b>16 974</b>	<b>7.0%</b>	<b>16 199</b>	<b>6.7%</b>	<b>192 571</b>	<b>79.8%</b>	<b>241 353</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms S Tsheke (Acting)	013 253 7628
Financial Manager	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: THEMBISILE HANI (MP315)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>894 128</b>	<b>343 719</b>	<b>38.4%</b>	<b>343 719</b>	<b>38.4%</b>	<b>304 505</b>	<b>37.7%</b>	<b>12.9%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	96 228	25 914	26.9%	25 914	26.9%	34 965	41.8%	(24.6%)
Service charges - Waste Water Management	2 355	470	20.0%	470	20.0%	572	30.0%	(17.8%)
Service charges - Waste Management	39 997	9 940	24.9%	9 940	24.9%	9 322	24.4%	6.6%
Sale of Goods and Rendering of Services	980	57	5.8%	57	5.8%	192	57.1%	(70.5%)
Agency services	12 526	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 763	52 956	59.7%	52 956	59.7%	20 703	30.0%	155.8%
Interest earned from Current and Non Current Assets	8 625	4 383	50.8%	4 383	50.8%	2 038	38.4%	115.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 056	318	30.1%	318	30.1%	314	34.0%	1.5%
Licence and permits	4	0	8.8%	0	8.8%	2	225.7%	(74.9%)
Operational Revenue	1 400	251	17.9%	251	17.9%	346	160.5%	(27.5%)
<b>Non-Exchange Revenue</b>								
Property rates	61 555	15 108	24.5%	15 108	24.5%	14 565	24.9%	3.7%
Surcharges and Taxes	-	-	-	-	-	20 214	-	(100.0%)
Fines, penalties and forfeits	2 588	39	1.5%	39	1.5%	19	.1%	101.8%
Licences or permits	196	111	56.8%	111	56.8%	62	45.9%	78.7%
Transfer and subsidies - Operational	577 854	234 171	40.5%	234 171	40.5%	201 793	38.3%	16.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 004 035</b>	<b>145 783</b>	<b>14.5%</b>	<b>145 783</b>	<b>14.5%</b>	<b>127 090</b>	<b>13.7%</b>	<b>14.7%</b>
Employee related costs	195 660	43 940	22.5%	43 940	22.5%	40 259	22.7%	9.1%
Remuneration of councillors	29 258	6 435	22.0%	6 435	22.0%	6 861	25.0%	(6.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	176 089	16 645	9.5%	16 645	9.5%	26 854	16.5%	(38.0%)
Debt impairment	242 880	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	18 033	20.3%	18 033	20.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	154 343	38 971	25.2%	38 971	25.2%	27 721	21.9%	40.6%
Transfers and subsidies	200	-	-	-	-	-	-	-
Irrecoverable debts written off	3 005	565	18.8%	565	18.8%	482	16.1%	17.2%
Operational costs	113 779	21 195	18.6%	21 195	18.6%	24 912	28.7%	(14.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(109 908)</b>	<b>197 936</b>		<b>197 936</b>		<b>177 415</b>		
Transfers and subsidies - capital (monetary allocations)	252 969	41 486	16.4%	41 486	16.4%	21 870	12.5%	89.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>143 062</b>	<b>239 421</b>		<b>239 421</b>		<b>199 284</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>143 062</b>	<b>239 421</b>		<b>239 421</b>		<b>199 284</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>143 062</b>	<b>239 421</b>		<b>239 421</b>		<b>199 284</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>143 062</b>	<b>239 421</b>		<b>239 421</b>		<b>199 284</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>274 269</b>	<b>53 583</b>	<b>19.5%</b>	<b>53 583</b>	<b>19.5%</b>	<b>33 757</b>	<b>16.6%</b>	<b>58.7%</b>
National Government	252 969	53 583	21.2%	53 583	21.2%	33 423	19.0%	60.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>252 969</b>	<b>53 583</b>	<b>21.2%</b>	<b>53 583</b>	<b>21.2%</b>	<b>33 423</b>	<b>19.0%</b>	<b>60.3%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	21 300	-	-	-	-	335	1.2%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>274 269</b>	<b>53 583</b>	<b>19.5%</b>	<b>53 583</b>	<b>19.5%</b>	<b>33 757</b>	<b>16.6%</b>	<b>58.7%</b>
<b>Municipal governance and administration</b>	<b>1 750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 750	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>9 500</b>	<b>3 478</b>	<b>36.6%</b>	<b>3 478</b>	<b>36.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	5 500	-	-	-	-	-	-	-
Sport And Recreation	4 000	3 478	87.0%	3 478	87.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>43 021</b>	<b>20 677</b>	<b>48.1%</b>	<b>20 677</b>	<b>48.1%</b>	<b>7 762</b>	<b>17.6%</b>	<b>166.4%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	43 021	20 677	48.1%	20 677	48.1%	7 762	17.6%	166.4%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>219 998</b>	<b>29 427</b>	<b>13.4%</b>	<b>29 427</b>	<b>13.4%</b>	<b>25 995</b>	<b>17.7%</b>	<b>13.2%</b>
Energy sources	30 700	8 383	27.3%	8 383	27.3%	-	-	(100.0%)
Water Management	140 041	19 797	14.1%	19 797	14.1%	25 995	25.3%	(23.8%)
Waste Water Management	43 776	1 247	2.8%	1 247	2.8%	-	-	(100.0%)
Waste Management	5 481	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>945 881</b>	<b>318 234</b>	<b>33.6%</b>	<b>318 234</b>	<b>33.6%</b>	<b>224 500</b>	<b>26.6%</b>	<b>41.8%</b>
Property rates	12 914	8 514	65.9%	8 514	65.9%	3 557	11.5%	139.4%
Service charges	57 172	2 479	4.3%	2 479	4.3%	1 931	4.2%	28.4%
Other revenue	36 347	31 806	87.5%	31 806	87.5%	21 156	20.3%	50.3%
Transfers and Subsidies - Operational	577 854	229 726	39.8%	229 726	39.8%	197 856	37.6%	16.1%
Transfers and Subsidies - Capital	252 969	45 709	18.1%	45 709	18.1%	-	-	(100.0%)
Interest	8 625	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(669 329)</b>	<b>(76 526)</b>	<b>11.4%</b>	<b>(76 526)</b>	<b>11.4%</b>	<b>(31 260)</b>	<b>5.4%</b>	<b>144.8%</b>
Suppliers and employees	(669 129)	(76 526)	11.4%	(76 526)	11.4%	(31 260)	5.4%	144.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>276 552</b>	<b>241 708</b>	<b>87.4%</b>	<b>241 708</b>	<b>87.4%</b>	<b>193 240</b>	<b>74.4%</b>	<b>25.1%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(274 269)</b>	<b>(59 053)</b>	<b>21.5%</b>	<b>(59 053)</b>	<b>21.5%</b>	<b>(40 697)</b>	<b>20.3%</b>	<b>45.1%</b>
Capital assets	(274 269)	(59 053)	21.5%	(59 053)	21.5%	(40 697)	20.3%	45.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(274 269)</b>	<b>(59 053)</b>	<b>21.5%</b>	<b>(59 053)</b>	<b>21.5%</b>	<b>(40 697)</b>	<b>20.3%</b>	<b>45.1%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>2 283</b>	<b>182 654</b>	<b>8 001.6%</b>	<b>182 654</b>	<b>8 001.6%</b>	<b>152 543</b>	<b>255.9%</b>	<b>19.7%</b>
Cash/cash equivalents at the year begin:	132 258	185 401	140.2%	185 401	140.2%	132 195	893.4%	40.2%
Cash/cash equivalents at the year end:	134 540	368 050	273.6%	368 050	273.6%	284 801	382.8%	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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	9 802	1.2%	9 802	1.2%	9 294	1.1%	791 623	96.5%	820 521	41.5%	1 282	2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	164	100.0%	164	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 851	1.7%	3 895	1.3%	3 857	1.3%	281 345	95.7%	293 948	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	174	1.0%	179	1.1%	153	9%	16 162	97.0%	16 667	.8%	24	.1%	-	-
Receivables from Exchange Transactions - Waste Management	3 785	1.1%	3 784	1.1%	3 759	1.0%	348 812	96.9%	360 140	18.2%	494	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 355	1.9%	35 761	7.4%	7 852	1.6%	432 016	89.1%	484 984	24.5%	7	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	102	100.0%	102	-	7	7.3%	-	-
<b>Total By Income Source</b>	<b>27 966</b>	<b>1.4%</b>	<b>53 421</b>	<b>2.7%</b>	<b>24 914</b>	<b>1.3%</b>	<b>1 870 225</b>	<b>94.6%</b>	<b>1 976 525</b>	<b>100.0%</b>	<b>1 814</b>	<b>.1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 148	2.0%	3 815	1.8%	3 577	1.7%	197 922	94.5%	209 462	10.6%	167	.1%	-	-
Commercial	2 718	2.6%	2 976	2.9%	1 730	1.7%	96 150	92.8%	103 574	5.2%	137	.1%	-	-
Households	21 101	1.3%	46 631	2.8%	19 606	1.2%	1 576 153	94.7%	1 663 490	84.2%	1 510	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>27 966</b>	<b>1.4%</b>	<b>53 421</b>	<b>2.7%</b>	<b>24 914</b>	<b>1.3%</b>	<b>1 870 225</b>	<b>94.6%</b>	<b>1 976 525</b>	<b>100.0%</b>	<b>1 814</b>	<b>.1%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 176	88.6%	579	9.9%	-	-	89	1.5%	5 844	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5 176</b>	<b>88.6%</b>	<b>579</b>	<b>9.9%</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>1.5%</b>	<b>5 844</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DR J.S. MOROKA (MP316)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>717 377</b>	<b>252 935</b>	<b>35.3%</b>	<b>252 935</b>	<b>35.3%</b>	<b>234 007</b>	<b>35.8%</b>	<b>8.1%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	85 333	9 967	11.7%	9 967	11.7%	22 090	28.9%	(54.9%)
Service charges - Waste Water Management	8 368	2 771	33.1%	2 771	33.1%	1 952	24.4%	42.0%
Service charges - Waste Management	4 705	1 429	30.4%	1 429	30.4%	1 373	30.5%	4.1%
Sale of Goods and Rendering of Services	721	71	9.8%	71	9.8%	187	243.1%	(62.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 517	15 571	27.6%	15 571	27.6%	13 229	31.5%	17.7%
Interest earned from Current and Non Current Assets	1 752	3 059	174.6%	3 059	174.6%	615	24.6%	397.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	309	79	25.7%	79	25.7%	63	37.3%	25.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	13 308	535	4.0%	535	4.0%	972	30.4%	(45.0%)
<b>Non-Exchange Revenue</b>								
Property rates	40 250	14 993	37.2%	14 993	37.2%	11 970	29.9%	25.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	241	32	13.2%	32	13.2%	7	1.6%	351.0%
Licences or permits	7 057	448	6.3%	448	6.3%	1 324	29.2%	(66.2%)
Transfer and subsidies - Operational	498 816	203 980	40.9%	203 980	40.9%	180 226	38.6%	13.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>698 776</b>	<b>168 081</b>	<b>24.1%</b>	<b>168 081</b>	<b>24.1%</b>	<b>115 157</b>	<b>16.9%</b>	<b>46.0%</b>
Employee related costs	240 661	73 914	30.7%	73 914	30.7%	54 558	25.0%	35.5%
Remuneration of councillors	28 224	9 160	32.5%	9 160	32.5%	6 754	25.1%	35.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	15 800	2 320	14.7%	2 320	14.7%	1 008	5.4%	130.3%
Debt impairment	77 500	-	-	-	-	-	-	-
Depreciation and amortisation	61 320	-	-	-	-	-	-	-
Interest	3 200	59	1.9%	59	1.9%	-	-	(100.0%)
Contracted services	165 385	51 373	31.1%	51 373	31.1%	28 651	18.0%	79.3%
Transfers and subsidies	8 450	1 355	16.0%	1 355	16.0%	494	5.8%	174.6%
Irrecoverable debts written off	-	40	-	40	-	101	-	(60.6%)
Operational costs	98 237	29 859	30.4%	29 859	30.4%	23 592	22.0%	26.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>18 600</b>	<b>84 854</b>		<b>84 854</b>		<b>118 851</b>		
Transfers and subsidies - capital (monetary allocations)	157 099	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>175 699</b>	<b>84 854</b>		<b>84 854</b>		<b>118 851</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>175 699</b>	<b>84 854</b>		<b>84 854</b>		<b>118 851</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>175 699</b>	<b>84 854</b>		<b>84 854</b>		<b>118 851</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>175 699</b>	<b>84 854</b>		<b>84 854</b>		<b>118 851</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>160 610</b>	<b>13 189</b>	<b>8.2%</b>	<b>13 189</b>	<b>8.2%</b>	<b>14 701</b>	<b>9.3%</b>	<b>(10.3%)</b>
National Government	149 610	13 189	8.8%	13 189	8.8%	10 017	6.9%	31.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>149 610</b>	<b>13 189</b>	<b>8.8%</b>	<b>13 189</b>	<b>8.8%</b>	<b>10 017</b>	<b>6.9%</b>	<b>31.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 000	-	-	-	-	4 684	37.2%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>160 610</b>	<b>13 189</b>	<b>8.2%</b>	<b>13 189</b>	<b>8.2%</b>	<b>14 701</b>	<b>9.3%</b>	<b>(10.3%)</b>
<b>Municipal governance and administration</b>	<b>10 000</b>	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 000</b>	-	-	-	-	<b>482</b>	<b>4.2%</b>	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	482	4.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>54 000</b>	<b>2 543</b>	<b>4.7%</b>	<b>2 543</b>	<b>4.7%</b>	<b>4 677</b>	<b>4.7%</b>	<b>(45.6%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	54 000	2 543	4.7%	2 543	4.7%	4 677	4.7%	(45.6%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>95 610</b>	<b>10 645</b>	<b>11.1%</b>	<b>10 645</b>	<b>11.1%</b>	<b>9 541</b>	<b>25.5%</b>	<b>11.6%</b>
Energy sources	6 880	-	-	-	-	-	-	-
Water Management	35 490	8 608	24.3%	8 608	24.3%	5 918	-	45.5%
Waste Water Management	53 240	2 038	3.8%	2 038	3.8%	3 623	9.7%	(43.8%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>775 204</b>	<b>346 801</b>	<b>44.7%</b>	<b>346 801</b>	<b>44.7%</b>	<b>274 840</b>	<b>38.7%</b>	<b>26.2%</b>
Property rates	17 684	5 815	32.9%	5 815	32.9%	11 518	25.0%	(49.5%)
Service charges	75 655	1 278	1.7%	1 278	1.7%	2 434	5.8%	(47.5%)
Other revenue	<b>30 607</b>	<b>132 766</b>	<b>433.8%</b>	<b>132 766</b>	<b>433.8%</b>	<b>80 880</b>	<b>776.1%</b>	<b>64.2%</b>
Transfers and Subsidies - Operational	494 159	204 879	41.5%	204 879	41.5%	180 008	39.3%	13.8%
Transfers and Subsidies - Capital	157 099	1 100	.7%	1 100	.7%	-	-	(100.0%)
Interest	-	963	-	-	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(605 392)</b>	<b>(52 715)</b>	<b>8.7%</b>	<b>(52 715)</b>	<b>8.7%</b>	<b>(36 770)</b>	<b>5.9%</b>	<b>43.4%</b>
Suppliers and employees	(605 392)	(52 715)	8.7%	(52 715)	8.7%	(36 710)	6.0%	43.6%
Finance charges	-	-	-	-	-	(60)	2.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>169 812</b>	<b>294 085</b>	<b>173.2%</b>	<b>294 085</b>	<b>173.2%</b>	<b>238 070</b>	<b>261.9%</b>	<b>23.5%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(160 610)</b>	<b>(17 530)</b>	<b>10.9%</b>	<b>(17 530)</b>	<b>10.9%</b>	<b>(16 300)</b>	<b>10.0%</b>	<b>7.5%</b>
Capital assets	(160 610)	(17 530)	10.9%	(17 530)	10.9%	(16 300)	10.0%	7.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(160 610)</b>	<b>(17 530)</b>	<b>10.9%</b>	<b>(17 530)</b>	<b>10.9%</b>	<b>(16 300)</b>	<b>10.0%</b>	<b>7.5%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>9 202</b>	<b>276 555</b>	<b>3 005.4%</b>	<b>276 555</b>	<b>3 005.4%</b>	<b>221 770</b>	<b>(308.5%)</b>	<b>24.7%</b>
Cash/cash equivalents at the year begin:	51 701	7 645	14.8%	7 645	14.8%	6 789	4.8%	12.6%
Cash/cash equivalents at the year end:	<b>60 903</b>	<b>284 270</b>	<b>466.8%</b>	<b>284 270</b>	<b>466.8%</b>	<b>225 103</b>	<b>322.2%</b>	<b>26.3%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 416	.7%	4 121	1.2%	3 530	1.0%	343 398	97.2%	353 465	50.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 546	3.1%	3 486	3.0%	3 254	2.8%	104 462	91.0%	114 749	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 007	3.2%	1 005	3.2%	982	3.1%	28 233	90.4%	31 227	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	552	1.8%	547	1.8%	514	1.7%	28 505	94.6%	30 117	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 491	3.1%	5 389	3.0%	5 125	2.9%	161 570	91.0%	177 574	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100.0%	308	-	-	-	-	-
<b>Total By Income Source</b>	<b>13 012</b>	<b>1.8%</b>	<b>14 548</b>	<b>2.1%</b>	<b>13 404</b>	<b>1.9%</b>	<b>666 476</b>	<b>94.2%</b>	<b>707 440</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 221	1.4%	6 464	1.8%	5 744	1.6%	344 216	95.2%	361 644	51.1%	-	-	-	-
Commercial	1 674	1.9%	2 014	2.3%	1 643	1.9%	80 789	93.8%	86 120	12.2%	-	-	-	-
Households	6 117	2.4%	6 069	2.3%	6 017	2.3%	241 472	93.0%	259 675	36.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>13 012</b>	<b>1.8%</b>	<b>14 548</b>	<b>2.1%</b>	<b>13 404</b>	<b>1.9%</b>	<b>666 476</b>	<b>94.2%</b>	<b>707 440</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	658	99.7%	1	.1%	-	-	1	.2%	660	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>658</b>	<b>99.7%</b>	<b>1</b>	<b>.1%</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>.2%</b>	<b>660</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKANGALA (DC31)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>926 129</b>	<b>260 639</b>	<b>28.1%</b>	<b>260 639</b>	<b>28.1%</b>	<b>154 727</b>	<b>25.3%</b>	<b>68.5%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	22 500	6 244	27.8%	6 244	27.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	23 465	2 789	11.9%	2 789	11.9%	2 129	9.9%	31.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	59	13	22.2%	13	22.2%	12	21.3%	5.9%
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	181	67	37.4%	67	37.4%	357	200.6%	(81.1%)
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 302	1	.1%	1	.1%	(12)	(1.9%)	(106.3%)
Licences or permits	791	336	42.5%	336	42.5%	347	39.9%	(3.1%)
Transfer and subsidies - Operational	507 766	96 595	19.1%	96 595	19.1%	11 677	5.1%	730.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	370 065	154 194	41.7%	154 194	41.7%	140 216	38.0%	10.0%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 044 931</b>	<b>230 113</b>	<b>22.0%</b>	<b>230 113</b>	<b>22.0%</b>	<b>131 854</b>	<b>19.9%</b>	<b>74.5%</b>
Employee related costs	214 886	48 944	22.8%	48 944	22.8%	48 342	23.9%	1.2%
Remuneration of councillors	18 237	3 912	21.4%	3 912	21.4%	5 466	32.9%	(28.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 811	586	10.1%	586	10.1%	588	12.9%	(4.4%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 013	5 210	28.9%	5 210	28.9%	4 444	24.3%	17.2%
Interest	182	-	-	-	-	31	14.0%	(100.0%)
Contracted services	80 898	13 258	16.4%	13 258	16.4%	11 400	17.3%	16.3%
Transfers and subsidies	643 253	147 695	23.0%	147 695	23.0%	49 218	16.5%	200.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	63 650	10 509	16.5%	10 509	16.5%	12 363	21.8%	(15.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(118 802)</b>	<b>30 527</b>		<b>30 527</b>		<b>22 873</b>		
Transfers and subsidies - capital (monetary allocations)	2 341	340	14.5%	340	14.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(116 461)</b>	<b>30 867</b>		<b>30 867</b>		<b>22 873</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(116 461)</b>	<b>30 867</b>		<b>30 867</b>		<b>22 873</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(116 461)</b>	<b>30 867</b>		<b>30 867</b>		<b>22 873</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(116 461)</b>	<b>30 867</b>		<b>30 867</b>		<b>22 873</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>55 195</b>	<b>2 220</b>	<b>4.0%</b>	<b>2 220</b>	<b>4.0%</b>	<b>984</b>	<b>2.5%</b>	<b>125.7%</b>
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>								
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	55 195	2 220	4.0%	2 220	4.0%	984	2.5%	125.7%
<b>Capital Expenditure Functional</b>	<b>60 195</b>	<b>2 220</b>	<b>3.7%</b>	<b>2 220</b>	<b>3.7%</b>	<b>984</b>	<b>2.5%</b>	<b>125.7%</b>
<b>Municipal governance and administration</b>	<b>27 445</b>	<b>625</b>	<b>2.3%</b>	<b>625</b>	<b>2.3%</b>	<b>45</b>	<b>.2%</b>	<b>1 286.1%</b>
Executive and Council	1 900	-	-	-	-	-	-	-
Finance and administration	25 445	625	2.5%	625	2.5%	45	.2%	1 286.1%
Internal audit	100	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>32 450</b>	<b>1 595</b>	<b>4.9%</b>	<b>1 595</b>	<b>4.9%</b>	<b>939</b>	<b>4.5%</b>	<b>69.9%</b>
Community and Social Services	10 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	21 750	1 595	7.3%	1 595	7.3%	939	11.0%	69.9%
Housing	700	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>300</b>							
Planning and Development	300	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>								
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>								

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	(835 301)	168 199	(20.1%)	168 199	(20.1%)	152 312	38.7%	10.4%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	-	530	-	530	-	243	20.7%	118.4%
Transfers and Subsidies - Operational	(327 960)	167 669	(51.1%)	167 669	(51.1%)	152 069	38.7%	10.3%
Transfers and Subsidies - Capital	(507 341)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	(325 095)	(19 217)	5.9%	(19 217)	5.9%	(22 315)	6.5%	(13.9%)
Suppliers and employees	(325 095)	(19 217)	5.9%	(19 217)	5.9%	(22 315)	6.5%	(13.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(1 160 396)</b>	<b>148 983</b>	<b>(12.8%)</b>	<b>148 983</b>	<b>(12.8%)</b>	<b>129 997</b>	<b>248.3%</b>	<b>14.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	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	-	-	-	-	-	-	-
<b>Payments</b>	-	(2 398)	-	(2 398)	-	(987)	-	143.0%
Capital assets	-	(2 398)	-	(2 398)	-	(987)	-	143.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>7 780</b>	<b>(2 398)</b>	<b>(30.8%)</b>	<b>(2 398)</b>	<b>(30.8%)</b>	<b>(987)</b>	<b>1.6%</b>	<b>143.0%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 152 616)</b>	<b>146 585</b>	<b>(12.7%)</b>	<b>146 585</b>	<b>(12.7%)</b>	<b>129 010</b>	<b>(1 390.2%)</b>	<b>13.6%</b>
Cash/cash equivalents at the year begin:	444 862	232 265	52.2%	232 265	52.2%	230 584	46.1%	.7%
Cash/cash equivalents at the year end:	(707 754)	378 436	(53.5%)	378 436	(53.5%)	359 511	73.3%	5.3%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	1 510	92.4%	-	-	-	-	124	7.6%	1 634	100.0%	-	-	-	-
<b>Total By Income Source</b>	<b>1 510</b>	<b>92.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>	<b>7.6%</b>	<b>1 634</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	1 510	92.4%	-	-	-	-	124	7.6%	1 634	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 510</b>	<b>92.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>	<b>7.6%</b>	<b>1 634</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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.

**MPUMALANGA: THABA CHWEU (MP321)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>754 210</b>	<b>206 092</b>	<b>27.3%</b>	<b>206 092</b>	<b>27.3%</b>	<b>191 279</b>	<b>26.8%</b>	<b>7.7%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	212 789	52 062	24.5%	52 062	24.5%	50 131	21.3%	3.9%
Service charges - Water	66 543	16 723	25.1%	16 723	25.1%	14 328	24.0%	16.7%
Service charges - Waste Water Management	23 032	5 244	22.8%	5 244	22.8%	4 991	22.7%	5.1%
Service charges - Waste Management	25 374	6 223	24.5%	6 223	24.5%	5 909	22.9%	5.3%
Sale of Goods and Rendering of Services	4 240	238	5.6%	238	5.6%	886	79.4%	(73.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 000	1 119	22.4%	1 119	22.4%	264	53.7%	323.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	564	11.3%	564	11.3%	620	20.5%	(9.1%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	35 760	(812)	(2.3%)	(812)	(2.3%)	4 497	14.8%	(118.1%)
<b>Non-Exchange Revenue</b>								
Property rates	125 000	30 943	24.8%	30 943	24.8%	26 619	22.9%	16.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 500	253	3.4%	253	3.4%	392	31.9%	(35.5%)
Licences or permits	500	25	5.0%	25	5.0%	31	33.5%	(18.1%)
Transfer and subsidies - Operational	212 710	76 330	35.9%	76 330	35.9%	74 334	38.5%	2.7%
Interest	7 989	11 877	148.7%	11 877	148.7%	8 278	103.9%	43.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	9 762	756	7.7%	756	7.7%	-	-	(100.0%)
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	4 548	-	4 548	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>976 686</b>	<b>234 860</b>	<b>24.0%</b>	<b>234 860</b>	<b>24.0%</b>	<b>221 400</b>	<b>25.0%</b>	<b>6.1%</b>
Employee related costs	245 859	57 431	23.4%	57 431	23.4%	55 406	21.7%	3.7%
Remuneration of councillors	12 500	2 873	23.0%	2 873	23.0%	3 217	22.8%	(10.7%)
Bulk purchases - electricity	195 855	70 772	36.1%	70 772	36.1%	56 818	34.4%	24.6%
Inventory consumed	11 450	1 784	15.6%	1 784	15.6%	2 741	33.5%	(34.9%)
Debt impairment	103 500	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	-	-	-	-	14 191	20.1%	(100.0%)
Interest	45 000	27 603	61.3%	27 603	61.3%	15 440	51.5%	78.8%
Contracted services	171 230	31 114	18.2%	31 114	18.2%	29 569	22.2%	5.2%
Transfers and subsidies	1 000	1 000	100.0%	1 000	100.0%	-	-	(100.0%)
Irrecoverable debts written off	11 500	2 506	21.8%	2 506	21.8%	100	-	2 398.8%
Operational costs	98 792	39 778	40.3%	39 778	40.3%	43 918	46.7%	(9.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(222 476)</b>	<b>(28 768)</b>		<b>(28 768)</b>		<b>(30 121)</b>		
Transfers and subsidies - capital (monetary allocations)	146 241	5 056	3.5%	5 056	3.5%	1 594	1.4%	217.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(76 235)</b>	<b>(23 712)</b>		<b>(23 712)</b>		<b>(28 526)</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(76 235)</b>	<b>(23 712)</b>		<b>(23 712)</b>		<b>(28 526)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(76 235)</b>	<b>(23 712)</b>		<b>(23 712)</b>		<b>(28 526)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(76 235)</b>	<b>(23 712)</b>		<b>(23 712)</b>		<b>(28 526)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>164 616</b>	<b>11 324</b>	<b>6.9%</b>	<b>11 324</b>	<b>6.9%</b>	<b>2 106</b>	<b>1.7%</b>	<b>437.8%</b>
National Government	143 436	9 576	6.7%	9 576	6.7%	688	.6%	1 291.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>143 436</b>	<b>9 576</b>	<b>6.7%</b>	<b>9 576</b>	<b>6.7%</b>	<b>688</b>	<b>.6%</b>	<b>1 291.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	21 180	1 748	8.3%	1 748	8.3%	1 418	11.2%	23.3%
<b>Capital Expenditure Functional</b>	<b>164 616</b>	<b>11 324</b>	<b>6.9%</b>	<b>11 324</b>	<b>6.9%</b>	<b>2 106</b>	<b>1.7%</b>	<b>437.8%</b>
<b>Municipal governance and administration</b>	<b>5 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	500	-	-	-	-	-	-	-
Finance and administration	4 500	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16 650</b>	<b>3 205</b>	<b>19.2%</b>	<b>3 205</b>	<b>19.2%</b>	<b>688</b>	<b>38.7%</b>	<b>365.8%</b>
Planning and Development	1 000	-	-	-	-	-	-	-
Road Transport	15 650	3 205	20.5%	3 205	20.5%	688	38.7%	365.8%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>141 966</b>	<b>8 119</b>	<b>5.7%</b>	<b>8 119</b>	<b>5.7%</b>	<b>1 418</b>	<b>1.2%</b>	<b>472.7%</b>
Energy sources	10 690	4 346	40.7%	4 346	40.7%	1 418	4.9%	206.6%
Water Management	21 534	693	3.2%	693	3.2%	-	-	(100.0%)
Waste Water Management	98 752	3 080	3.1%	3 080	3.1%	-	-	(100.0%)
Waste Management	11 000	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>956 173</b>	<b>118 378</b>	<b>12.4%</b>	<b>118 378</b>	<b>12.4%</b>	<b>116 411</b>	<b>14.6%</b>	<b>1.7%</b>
Property rates	127 112	19 944	15.7%	19 944	15.7%	19 229	12.8%	3.7%
Service charges	367 380	2 190	.6%	2 190	.6%	2 852	.9%	(23.2%)
Other revenue	97 730	6 456	6.6%	6 456	6.6%	20 677	57.9%	(68.8%)
Transfers and Subsidies - Operational	212 710	86 667	40.7%	86 667	40.7%	73 488	38.1%	17.9%
Transfers and Subsidies - Capital	146 241	2 000	1.4%	2 000	1.4%	-	-	(100.0%)
Interest	5 000	1 121	22.4%	1 121	22.4%	164	33.4%	582.2%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(783 629)</b>	<b>(99 992)</b>	<b>12.8%</b>	<b>(99 992)</b>	<b>12.8%</b>	<b>(156 659)</b>	<b>22.5%</b>	<b>(36.2%)</b>
Suppliers and employees	(737 629)	(99 992)	13.6%	(99 992)	13.6%	(156 659)	23.5%	(36.2%)
Finance charges	(45 000)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>172 544</b>	<b>18 386</b>	<b>10.7%</b>	<b>18 386</b>	<b>10.7%</b>	<b>(40 249)</b>	<b>(40.2%)</b>	<b>(145.7%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(164 616)</b>	<b>(21 940)</b>	<b>13.3%</b>	<b>(21 940)</b>	<b>13.3%</b>	<b>(10 192)</b>	<b>8.1%</b>	<b>115.3%</b>
Capital assets	(164 616)	(21 940)	13.3%	(21 940)	13.3%	(10 192)	8.1%	115.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(164 616)</b>	<b>(21 940)</b>	<b>13.3%</b>	<b>(21 940)</b>	<b>13.3%</b>	<b>(10 192)</b>	<b>8.1%</b>	<b>115.3%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	(5)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(5)	-	(100.0%)
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	(5)	-	(100.0%)
<b>Net Increase/(Decrease) in cash held</b>	<b>7 929</b>	<b>(3 555)</b>	<b>(44.8%)</b>	<b>(3 555)</b>	<b>(44.8%)</b>	<b>(50 446)</b>	<b>195.8%</b>	<b>(93.0%)</b>
Cash/cash equivalents at the year begin:	1 142	20 603	1 804.4%	20 603	1 804.4%	(37 794)	(324.8%)	(154.5%)
Cash/cash equivalents at the year end:	9 071	16 949	186.9%	16 949	186.9%	(49 304)	349.1%	(134.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 143	3.1%	4 303	2.6%	3 228	2.0%	151 801	92.3%	164 475	22.8%	(347)	(.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 313	9.3%	4 014	4.5%	2 238	2.5%	74 652	83.7%	89 216	12.4%	(1 126)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 743	4.1%	4 931	2.6%	4 621	2.5%	169 579	90.7%	186 875	25.9%	(15)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 650	2.8%	1 240	2.1%	1 170	2.0%	54 269	93.0%	58 329	8.1%	(29)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	1 955	3.1%	1 418	2.2%	1 337	2.1%	58 374	92.5%	63 083	8.7%	(35)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 037	2.6%	3 937	2.5%	3 846	2.5%	144 390	92.4%	156 211	21.6%	9	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52	1.3%	2	-	-	-	3 874	98.6%	3 927	5.5%	(227)	(5.8%)	-	-
<b>Total By Income Source</b>	<b>28 893</b>	<b>4.0%</b>	<b>19 845</b>	<b>2.7%</b>	<b>16 440</b>	<b>2.3%</b>	<b>656 939</b>	<b>91.0%</b>	<b>722 116</b>	<b>100.0%</b>	<b>(1 770)</b>	<b>(.2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 015	4.7%	3 828	3.6%	2 973	2.8%	94 896	88.9%	106 712	14.8%	(1 625)	(1.5%)	-	-
Commercial	12 124	4.6%	6 421	2.4%	5 370	2.0%	241 565	91.0%	265 480	36.8%	8	-	-	-
Households	11 753	3.4%	9 596	2.7%	8 097	2.3%	320 479	91.6%	349 924	48.5%	(153)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>28 893</b>	<b>4.0%</b>	<b>19 845</b>	<b>2.7%</b>	<b>16 440</b>	<b>2.3%</b>	<b>656 939</b>	<b>91.0%</b>	<b>722 116</b>	<b>100.0%</b>	<b>(1 770)</b>	<b>(.2%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	28 336	4.6%	49 452	8.0%	30 054	4.9%	507 201	82.5%	615 044	40.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 269	1.6%	1 809	.2%	15 721	1.7%	875 941	96.5%	907 740	59.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>42 605</b>	<b>2.8%</b>	<b>51 261</b>	<b>3.4%</b>	<b>45 776</b>	<b>3.0%</b>	<b>1 383 142</b>	<b>90.8%</b>	<b>1 522 784</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: NKOMAZI (MP324)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 238 053</b>	<b>432 256</b>	<b>34.9%</b>	<b>432 256</b>	<b>34.9%</b>	<b>369 369</b>	<b>31.7%</b>	<b>17.0%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	152 012	32 493	21.4%	32 493	21.4%	30 925	21.6%	5.1%
Service charges - Water	38 974	7 752	19.9%	7 752	19.9%	9 143	27.8%	(15.2%)
Service charges - Waste Water Management	6 437	1 617	25.1%	1 617	25.1%	1 496	25.4%	8.1%
Service charges - Waste Management	12 061	3 041	25.2%	3 041	25.2%	2 833	17.8%	7.3%
Sale of Goods and Rendering of Services	2 604	1 008	38.7%	1 008	38.7%	535	14.6%	88.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 250	1 067	32.8%	1 067	32.8%	635	29.6%	68.0%
Interest earned from Current and Non Current Assets	25 593	3 949	15.4%	3 949	15.4%	2 953	7.6%	33.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 121	3 470	111.2%	3 470	111.2%	307	5.6%	1 029.8%
Licence and permits	27	12	46.0%	12	46.0%	6	11.6%	112.9%
Operational Revenue	1 006	145	14.4%	145	14.4%	298	15.6%	(51.4%)
<b>Non-Exchange Revenue</b>								
Property rates	139 325	32 120	23.1%	32 120	23.1%	32 295	25.2%	(5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 482	95	2.7%	95	2.7%	77	7.7%	23.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	841 895	342 479	40.7%	342 479	40.7%	286 145	37.2%	19.7%
Interest	8 267	3 008	36.4%	3 008	36.4%	1 721	23.8%	74.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 291 010</b>	<b>364 585</b>	<b>28.2%</b>	<b>364 585</b>	<b>28.2%</b>	<b>250 970</b>	<b>21.6%</b>	<b>45.3%</b>
Employee related costs	654 472	168 812	25.8%	168 812	25.8%	149 535	25.3%	12.9%
Remuneration of councillors	27 968	8 298	29.7%	8 298	29.7%	7 173	26.3%	15.7%
Bulk purchases - electricity	101 539	13 865	13.7%	13 865	13.7%	24 558	24.3%	(43.5%)
Inventory consumed	55 783	11 327	20.3%	11 327	20.3%	2 559	5.1%	342.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 822	30	-	30	-	-	-	(100.0%)
Interest	113	4 920	4 358.9%	4 920	4 358.9%	35	12.7%	13 878.0%
Contracted services	135 001	81 381	60.3%	81 381	60.3%	23 609	22.5%	244.7%
Transfers and subsidies	37 240	5 334	14.3%	5 334	14.3%	1 061	3.7%	402.5%
Irrecoverable debts written off	4 281	85	2.0%	85	2.0%	-	-	(100.0%)
Operational costs	197 790	70 533	35.7%	70 533	35.7%	42 439	23.1%	66.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(52 957)</b>	<b>67 671</b>		<b>67 671</b>		<b>118 399</b>		
Transfers and subsidies - capital (monetary allocations)	273 221	63 144	23.1%	63 144	23.1%	34 268	7.1%	84.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>220 264</b>	<b>130 815</b>		<b>130 815</b>		<b>152 687</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>220 264</b>	<b>130 815</b>		<b>130 815</b>		<b>152 687</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>220 264</b>	<b>130 815</b>		<b>130 815</b>		<b>152 687</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>220 264</b>	<b>130 815</b>		<b>130 815</b>		<b>152 687</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>390 121</b>	<b>59 086</b>	<b>15.1%</b>	<b>59 086</b>	<b>15.1%</b>	<b>90 072</b>	<b>15.5%</b>	<b>(34.4%)</b>
National Government	246 721	53 130	21.5%	53 130	21.5%	85 352	17.6%	(37.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>246 721</b>	<b>53 130</b>	<b>21.5%</b>	<b>53 130</b>	<b>21.5%</b>	<b>85 352</b>	<b>17.6%</b>	<b>(37.8%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	143 400	5 956	4.2%	5 956	4.2%	4 720	5.0%	26.2%
<b>Capital Expenditure Functional</b>	<b>390 121</b>	<b>59 086</b>	<b>15.1%</b>	<b>59 086</b>	<b>15.1%</b>	<b>90 072</b>	<b>15.5%</b>	<b>(34.4%)</b>
<b>Municipal governance and administration</b>	<b>22 912</b>	<b>2 601</b>	<b>11.4%</b>	<b>2 601</b>	<b>11.4%</b>	<b>4 489</b>	<b>46.3%</b>	<b>(42.1%)</b>
Executive and Council	1 197	617	51.5%	617	51.5%	755	104.2%	(18.4%)
Finance and administration	21 265	1 985	9.3%	1 985	9.3%	3 734	41.6%	(46.8%)
Internal audit	450	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 499</b>	<b>2 221</b>	<b>21.2%</b>	<b>2 221</b>	<b>21.2%</b>	<b>3 938</b>	<b>10.7%</b>	<b>(43.6%)</b>
Community and Social Services	9 300	2 221	23.9%	2 221	23.9%	3 938	11.1%	(43.6%)
Sport And Recreation	260	-	-	-	-	-	-	-
Public Safety	780	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	159	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>85 404</b>	<b>4 057</b>	<b>4.7%</b>	<b>4 057</b>	<b>4.7%</b>	<b>37 206</b>	<b>27.8%</b>	<b>(89.1%)</b>
Planning and Development	4 060	450	11.1%	450	11.1%	-	-	(100.0%)
Road Transport	79 596	3 225	4.1%	3 225	4.1%	37 206	28.6%	(91.3%)
Environmental Protection	1 748	381	21.8%	381	21.8%	-	-	(100.0%)
<b>Trading Services</b>	<b>271 306</b>	<b>50 207</b>	<b>18.5%</b>	<b>50 207</b>	<b>18.5%</b>	<b>44 439</b>	<b>11.1%</b>	<b>13.0%</b>
Energy sources	21 600	2 207	10.2%	2 207	10.2%	-	-	(100.0%)
Water Management	226 733	46 093	20.3%	46 093	20.3%	43 367	12.2%	6.3%
Waste Water Management	12 300	1 663	13.5%	1 663	13.5%	1 072	7.5%	55.2%
Waste Management	10 673	243	2.3%	243	2.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 508 597</b>	<b>585 890</b>	<b>38.8%</b>	<b>585 890</b>	<b>38.8%</b>	<b>914 033</b>	<b>59.3%</b>	<b>(35.9%)</b>
Property rates	128 959	19 899	15.4%	19 899	15.4%	21 344	13.4%	(6.8%)
Service charges	198 729	33 155	16.7%	33 155	16.7%	33 274	13.7%	(4.4%)
Other revenue	53 827	30 121	56.0%	30 121	56.0%	623 811	(508.5%)	(95.2%)
Transfers and Subsidies - Operational	844 895	335 814	39.7%	335 814	39.7%	3 712	.5%	8 945.7%
Transfers and Subsidies - Capital	270 221	162 952	60.3%	162 952	60.3%	228 939	47.1%	(28.8%)
Interest	11 966	3 949	33.0%	3 949	33.0%	2 953	51.3%	33.7%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 210 020)</b>	<b>(149 906)</b>	<b>12.4%</b>	<b>(149 906)</b>	<b>12.4%</b>	<b>(73 336)</b>	<b>16.7%</b>	<b>104.4%</b>
Suppliers and employees	(1 209 907)	(149 906)	12.4%	(149 906)	12.4%	(73 336)	16.7%	104.4%
Finance charges	(113)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>298 577</b>	<b>435 984</b>	<b>146.0%</b>	<b>435 984</b>	<b>146.0%</b>	<b>840 697</b>	<b>76.4%</b>	<b>(48.1%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(26 459)</b>	<b>2 205</b>	<b>(8.3%)</b>	<b>2 205</b>	<b>(8.3%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
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%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(390 121)</b>	<b>(59 086)</b>	<b>15.1%</b>	<b>(59 086)</b>	<b>15.1%</b>	<b>(90 072)</b>	<b>15.5%</b>	<b>(34.4%)</b>
Capital assets	(390 121)	(59 086)	15.1%	(59 086)	15.1%	(90 072)	15.5%	(34.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(416 581)</b>	<b>(56 881)</b>	<b>13.7%</b>	<b>(56 881)</b>	<b>13.7%</b>	<b>(90 072)</b>	<b>15.5%</b>	<b>(36.8%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>6 199</b>	<b>77</b>	<b>1.2%</b>	<b>77</b>	<b>1.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 664	77	4.6%	77	4.6%	-	-	(100.0%)
<b>Payments</b>	<b>(659)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(659)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>5 540</b>	<b>77</b>	<b>1.4%</b>	<b>77</b>	<b>1.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(112 464)</b>	<b>379 180</b>	<b>(337.2%)</b>	<b>379 180</b>	<b>(337.2%)</b>	<b>750 625</b>	<b>144.4%</b>	<b>(49.5%)</b>
Cash/cash equivalents at the year begin:	235 761	-	-	-	-	131 225	51.2%	(100.0%)
Cash/cash equivalents at the year end:	123 297	496 193	402.4%	496 193	402.4%	886 315	114.2%	(44.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 147	23.6%	401	3.0%	312	2.3%	9 479	71.1%	13 339	7.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 869	45.6%	704	3.0%	611	2.6%	11 656	48.9%	23 840	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 070	11.6%	3 643	3.5%	3 128	3.0%	85 163	81.9%	104 003	58.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	581	21.4%	84	3.1%	58	2.1%	1 994	73.4%	2 716	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	863	23.3%	147	4.0%	107	2.9%	2 589	69.9%	3 706	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 883	8.0%	885	3.8%	876	3.7%	19 951	84.6%	23 596	13.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 152	15.2%	125	1.6%	57	.7%	6 264	82.5%	7 598	4.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>30 564</b>	<b>17.1%</b>	<b>5 989</b>	<b>3.3%</b>	<b>5 148</b>	<b>2.9%</b>	<b>137 096</b>	<b>76.7%</b>	<b>178 797</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 756	10.3%	1 739	3.8%	1 745	3.8%	38 136	82.2%	46 377	25.9%	-	-	-	-
Commercial	16 063	19.2%	2 347	2.8%	1 931	2.3%	63 537	75.7%	83 878	46.9%	-	-	-	-
Households	9 266	21.1%	1 702	3.9%	1 297	3.0%	31 605	72.0%	43 871	24.5%	-	-	-	-
Other	479	10.2%	201	4.3%	174	3.7%	3 817	81.7%	4 671	2.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>30 564</b>	<b>17.1%</b>	<b>5 989</b>	<b>3.3%</b>	<b>5 148</b>	<b>2.9%</b>	<b>137 096</b>	<b>76.7%</b>	<b>178 797</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 719	100.0%	-	-	-	-	-	-	9 719	48.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 572	100.0%	-	-	-	-	-	-	6 572	32.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 168	57.1%	104	2.7%	-	-	1 527	40.2%	3 799	18.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18 459</b>	<b>91.9%</b>	<b>104</b>	<b>.5%</b>	<b>-</b>	<b>-</b>	<b>1 527</b>	<b>7.6%</b>	<b>20 089</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: BUSHBUCKRIDGE (MP325)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 461 921</b>	<b>544 897</b>	<b>37.3%</b>	<b>544 897</b>	<b>37.3%</b>	<b>90 664</b>	<b>5.5%</b>	<b>501.0%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	75 733	20 977	27.7%	20 977	27.7%	19 292	16.6%	8.7%
Service charges - Waste Water Management	4 868	1 023	21.0%	1 023	21.0%	965	17.9%	6.0%
Service charges - Waste Management	10 144	2 405	23.7%	2 405	23.7%	2 195	22.3%	9.6%
Sale of Goods and Rendering of Services	4 303	1 054	24.5%	1 054	24.5%	567	13.6%	85.9%
Agency services	11 060	2 141	19.4%	2 141	19.4%	1 641	12.0%	30.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 799	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 500	6 630	88.4%	6 630	88.4%	2 563	8.9%	158.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	190	17.5%	190	17.5%	93	8.9%	103.8%
Licence and permits	5 245	601	11.5%	601	11.5%	422	8.3%	42.2%
Operational Revenue	2 953	1 437	48.7%	1 437	48.7%	590	6.6%	143.5%
<b>Non-Exchange Revenue</b>								
Property rates	250 631	66 086	26.4%	66 086	26.4%	63 418	24.8%	4.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	317	15.8%	317	15.8%	(1 376)	(42.7%)	(123.0%)
Licences or permits	90	13	14.8%	13	14.8%	4	4.4%	244.7%
Transfer and subsidies - Operational	1 060 191	442 025	41.7%	442 025	41.7%	290	-	152 191.1%
Interest	19 160	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 163	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 279 621</b>	<b>290 666</b>	<b>22.7%</b>	<b>290 666</b>	<b>22.7%</b>	<b>280 712</b>	<b>19.9%</b>	<b>3.5%</b>
Employee related costs	600 453	154 550	25.7%	154 550	25.7%	182 815	28.7%	(15.5%)
Remuneration of councillors	29 411	12 985	44.1%	12 985	44.1%	8 393	30.2%	54.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	31 323	2 936	9.4%	2 936	9.4%	5 761	21.3%	(49.0%)
Debt impairment	100 557	-	-	-	-	-	-	-
Depreciation and amortisation	115 024	41 318	35.9%	41 318	35.9%	10 546	7.0%	291.8%
Interest	770	7	1.0%	7	1.0%	29	5.7%	(74.5%)
Contracted services	252 516	50 329	19.9%	50 329	19.9%	41 965	21.8%	19.9%
Transfers and subsidies	2 319	426	18.4%	426	18.4%	20	2.2%	1 981.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	147 249	28 609	19.4%	28 609	19.4%	31 988	21.6%	(10.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(494)	-	(494)	-	(806)	-	(38.7%)
<b>Surplus/(Deficit)</b>	<b>182 300</b>	<b>254 231</b>		<b>254 231</b>		<b>(190 048)</b>		
Transfers and subsidies - capital (monetary allocations)	569 183	13	-	13	-	9	-	42.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	99	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>751 483</b>	<b>254 244</b>		<b>254 244</b>		<b>(189 939)</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>751 483</b>	<b>254 244</b>		<b>254 244</b>		<b>(189 939)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>751 483</b>	<b>254 244</b>		<b>254 244</b>		<b>(189 939)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>751 483</b>	<b>254 244</b>		<b>254 244</b>		<b>(189 939)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>751 483</b>	<b>127 891</b>	<b>17.0%</b>	<b>127 891</b>	<b>17.0%</b>	<b>39 630</b>	<b>5.5%</b>	<b>222.7%</b>
National Government	571 683	101 263	17.7%	101 263	17.7%	15 325	2.9%	560.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>571 683</b>	<b>101 263</b>	<b>17.7%</b>	<b>101 263</b>	<b>17.7%</b>	<b>15 325</b>	<b>2.9%</b>	<b>560.8%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	179 800	26 629	14.8%	26 629	14.8%	24 304	12.4%	9.6%
<b>Capital Expenditure Functional</b>	<b>751 483</b>	<b>127 891</b>	<b>17.0%</b>	<b>127 891</b>	<b>17.0%</b>	<b>39 630</b>	<b>5.5%</b>	<b>222.7%</b>
<b>Municipal governance and administration</b>	<b>19 700</b>	<b>6 812</b>	<b>34.6%</b>	<b>6 812</b>	<b>34.6%</b>	<b>7 363</b>	<b>13.7%</b>	<b>(7.5%)</b>
Executive and Council	500	-	-	-	-	51	8.6%	(100.0%)
Finance and administration	19 200	6 812	35.5%	6 812	35.5%	7 312	13.7%	(6.8%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>56 000</b>	<b>9 700</b>	<b>17.3%</b>	<b>9 700</b>	<b>17.3%</b>	<b>2 823</b>	<b>5.3%</b>	<b>243.7%</b>
Community and Social Services	15 000	2	-	2	-	-	-	(100.0%)
Sport And Recreation	10 000	1 602	16.0%	1 602	16.0%	2 740	13.7%	(41.5%)
Public Safety	-	-	-	-	-	-	-	-
Housing	31 000	8 096	26.1%	8 096	26.1%	83	3.3%	9 700.0%
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>259 100</b>	<b>50 751</b>	<b>19.6%</b>	<b>50 751</b>	<b>19.6%</b>	<b>21 485</b>	<b>13.6%</b>	<b>136.2%</b>
Planning and Development	26 100	1 281	4.9%	1 281	4.9%	-	-	(100.0%)
Road Transport	233 000	49 470	21.2%	49 470	21.2%	21 485	18.4%	130.3%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>416 683</b>	<b>60 629</b>	<b>14.6%</b>	<b>60 629</b>	<b>14.6%</b>	<b>7 959</b>	<b>1.7%</b>	<b>661.8%</b>
Energy sources	48 500	1 797	3.7%	1 797	3.7%	-	-	(100.0%)
Water Management	292 683	53 001	18.1%	53 001	18.1%	7 303	2.4%	625.7%
Waste Water Management	60 000	-	-	-	-	655	6.6%	(100.0%)
Waste Management	15 500	5 831	37.6%	5 831	37.6%	-	-	(100.0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 946 388</b>	<b>168 758</b>	<b>8.7%</b>	<b>168 758</b>	<b>8.7%</b>	<b>7 028</b>	<b>4%</b>	<b>2 301.1%</b>
Property rates	77 688	14 548	18.7%	14 548	18.7%	3 041	2.3%	378.4%
Service charges	32 641	908	2.8%	908	2.8%	224	4%	305.3%
Other revenue	199 185	10 539	5.3%	10 539	5.3%	3 763	2.6%	180.0%
Transfers and Subsidies - Operational	1 060 191	811	.1%	811	.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	569 183	141 952	24.9%	141 952	24.9%	-	-	(100.0%)
Interest	7 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 088 075)</b>	<b>(222 254)</b>	<b>20.4%</b>	<b>(222 254)</b>	<b>20.4%</b>	<b>(67 912)</b>	<b>6.5%</b>	<b>227.3%</b>
Suppliers and employees	(1 086 486)	(222 254)	20.5%	(222 254)	20.5%	(67 912)	6.6%	227.3%
Finance charges	(770)	-	-	-	-	-	-	-
Transfers and grants	(819)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>858 313</b>	<b>(53 496)</b>	<b>(6.2%)</b>	<b>(53 496)</b>	<b>(6.2%)</b>	<b>(60 883)</b>	<b>(7.3%)</b>	<b>(12.1%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(864 205)</b>	<b>(61 949)</b>	<b>7.2%</b>	<b>(61 949)</b>	<b>7.2%</b>	-	-	<b>(100.0%)</b>
Capital assets	(864 205)	(61 949)	7.2%	(61 949)	7.2%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(864 205)</b>	<b>(61 949)</b>	<b>7.2%</b>	<b>(61 949)</b>	<b>7.2%</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(5 892)</b>	<b>(115 445)</b>	<b>1 959.4%</b>	<b>(115 445)</b>	<b>1 959.4%</b>	<b>(60 883)</b>	<b>(56.1%)</b>	<b>89.6%</b>
Cash/cash equivalents at the year begin:	366 673	(2 068)	(.6%)	(2 068)	(.6%)	4 274	1.3%	(148.4%)
Cash/cash equivalents at the year end:	360 781	96 458	26.7%	96 458	26.7%	(57 031)	(13.1%)	(269.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	16 419	3.8%	14	-	10 241	2.3%	409 552	93.9%	436 225	16.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 738	2.9%	(5 490)	(.4%)	20 700	1.6%	1 232 087	95.9%	1 285 035	47.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	789	2.3%	(4)	-	451	1.3%	33 738	96.5%	34 972	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 769	2.7%	(105)	(.2%)	802	1.2%	62 225	96.2%	64 692	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	4.9%	104	4.9%	-	-	1 899	90.1%	2 106	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	16 469	1.9%	(320)	-	16 284	1.9%	824 409	96.2%	856 841	31.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.1%	16	.4%	202	4.9%	3 899	94.6%	4 120	2%	-	-	-	-
<b>Total By Income Source</b>	<b>73 289</b>	<b>2.7%</b>	<b>(5 785)</b>	<b>(.2%)</b>	<b>48 679</b>	<b>1.8%</b>	<b>2 567 808</b>	<b>95.7%</b>	<b>2 683 992</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	17 780	1.9%	(1 525)	(.2%)	10 980	1.2%	893 290	97.0%	920 525	34.3%	-	-	-	-
Commercial	4 239	1.8%	(577)	(.2%)	4 029	1.7%	231 042	96.8%	238 752	8.9%	-	-	-	-
Households	15 147	1.9%	(224)	-	11 848	1.5%	769 539	96.6%	796 310	29.7%	-	-	-	-
Other	36 124	5.0%	(3 479)	(.5%)	21 823	3.0%	673 937	92.5%	728 405	27.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>73 289</b>	<b>2.7%</b>	<b>(5 785)</b>	<b>(.2%)</b>	<b>48 679</b>	<b>1.8%</b>	<b>2 567 808</b>	<b>95.7%</b>	<b>2 683 992</b>	<b>100.0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	1.6%
PAYE deductions	-	-	270	100.0%	-	-	-	-	270	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(7 878)	(159.7%)	9 834	199.4%	72	1.5%	2 904	58.9%	4 932	2.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 712	36.9%	811	1.0%	3 335	4.3%	45 013	57.8%	77 871	34.4%
Auditor-General	497	100.0%	-	-	-	-	-	-	497	.2%
Other	13 812	9.9%	5 814	4.2%	5 656	4.1%	113 964	81.8%	139 247	61.5%
<b>Total</b>	<b>35 143</b>	<b>15.5%</b>	<b>16 730</b>	<b>7.4%</b>	<b>9 063</b>	<b>4.0%</b>	<b>165 462</b>	<b>73.1%</b>	<b>226 397</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>4 154 810</b>	<b>1 218 114</b>	<b>29.3%</b>	<b>1 218 114</b>	<b>29.3%</b>	<b>1 032 934</b>	<b>26.5%</b>	<b>17.9%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	1 516 162	404 573	26.7%	404 573	26.7%	346 320	23.0%	16.8%
Service charges - Water	138 167	29 221	21.1%	29 221	21.1%	27 597	20.8%	5.9%
Service charges - Waste Water Management	25 746	5 548	21.5%	5 548	21.5%	5 711	21.0%	(2.9%)
Service charges - Waste Management	159 571	39 566	24.8%	39 566	24.8%	37 659	23.2%	5.1%
Sale of Goods and Rendering of Services	14 444	4 171	28.9%	4 171	28.9%	3 952	30.1%	5.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	20 076	56.1%	20 076	56.1%	6 801	24.7%	195.2%
Interest earned from Current and Non Current Assets	4 162	3 581	86.0%	3 581	86.0%	1 383	77.5%	158.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	1 447	3.6%	1 447	3.6%	1 353	2.4%	7.0%
Licence and permits	1 825	30	1.7%	30	1.7%	-	-	(100.0%)
Operational Revenue	116 196	9 529	8.2%	9 529	8.2%	15 088	8.7%	(36.8%)
<b>Non-Exchange Revenue</b>								
Property rates	1 029 663	254 785	24.7%	254 785	24.7%	204 669	25.1%	24.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	783	12.7%	783	12.7%	815	7.0%	(4.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 062 704	444 805	41.9%	444 805	41.9%	381 587	39.6%	16.6%
Interest	3 492	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	8	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 916 389</b>	<b>829 861</b>	<b>21.2%</b>	<b>829 861</b>	<b>21.2%</b>	<b>893 320</b>	<b>24.0%</b>	<b>(7.1%)</b>
Employee related costs	1 201 915	312 998	26.0%	312 998	26.0%	281 147	23.6%	11.3%
Remuneration of councillors	64 813	10 043	15.5%	10 043	15.5%	16 382	26.0%	(38.7%)
Bulk purchases - electricity	1 312 621	391 657	29.8%	391 657	29.8%	354 705	31.2%	10.4%
Inventory consumed	89 944	11 189	12.4%	11 189	12.4%	10 787	16.0%	3.7%
Debt impairment	144 304	-	-	-	-	-	-	-
Depreciation and amortisation	543 500	-	-	-	-	138 435	28.8%	(100.0%)
Interest	26 739	0	-	0	-	0	-	384.8%
Contracted services	413 359	66 062	16.0%	66 062	16.0%	40 720	8.9%	62.2%
Transfers and subsidies	3 437	-	-	-	-	7 161	392.1%	(100.0%)
Irrecoverable debts written off	-	1 209	-	1 209	-	17 544	13.3%	(93.1%)
Operational costs	115 756	36 702	31.7%	36 702	31.7%	26 438	16.0%	38.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>238 422</b>	<b>388 253</b>		<b>388 253</b>		<b>139 615</b>		
Transfers and subsidies - capital (monetary allocations)	455 474	148 892	32.7%	148 892	32.7%	36 059	7.5%	312.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>693 896</b>	<b>537 145</b>		<b>537 145</b>		<b>175 674</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>693 896</b>	<b>537 145</b>		<b>537 145</b>		<b>175 674</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>693 896</b>	<b>537 145</b>		<b>537 145</b>		<b>175 674</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>693 896</b>	<b>537 145</b>		<b>537 145</b>		<b>175 674</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>645 474</b>	<b>143 059</b>	<b>22.2%</b>	<b>143 059</b>	<b>22.2%</b>	<b>49 801</b>	<b>7.6%</b>	<b>187.3%</b>
National Government	455 474	129 472	28.4%	129 472	28.4%	35 298	7.4%	266.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	2 110	49.3%	(100.0%)
<b>Transfers recognised - capital</b>	<b>455 474</b>	<b>129 472</b>	<b>28.4%</b>	<b>129 472</b>	<b>28.4%</b>	<b>37 408</b>	<b>7.7%</b>	<b>246.1%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	190 000	13 588	7.2%	13 588	7.2%	12 393	7.4%	9.6%
<b>Capital Expenditure Functional</b>	<b>645 474</b>	<b>143 059</b>	<b>22.2%</b>	<b>143 059</b>	<b>22.2%</b>	<b>49 801</b>	<b>7.6%</b>	<b>187.3%</b>
<b>Municipal governance and administration</b>	<b>33 000</b>	<b>1 002</b>	<b>3.0%</b>	<b>1 002</b>	<b>3.0%</b>	<b>6 771</b>	<b>34.2%</b>	<b>(85.2%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	33 000	1 002	3.0%	1 002	3.0%	6 771	34.2%	(85.2%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>40 195</b>	<b>7 922</b>	<b>19.7%</b>	<b>7 922</b>	<b>19.7%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	21 595	6 797	31.5%	6 797	31.5%	-	-	(100.0%)
Sport And Recreation	15 600	-	-	-	-	-	-	-
Public Safety	3 000	1 125	37.5%	1 125	37.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>318 123</b>	<b>95 836</b>	<b>30.1%</b>	<b>95 836</b>	<b>30.1%</b>	<b>22 857</b>	<b>7.9%</b>	<b>319.3%</b>
Planning and Development	500	-	-	-	-	-	-	-
Road Transport	317 623	95 836	30.2%	95 836	30.2%	22 857	7.9%	319.3%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>254 155</b>	<b>38 299</b>	<b>15.1%</b>	<b>38 299</b>	<b>15.1%</b>	<b>20 174</b>	<b>6.9%</b>	<b>89.8%</b>
Energy sources	71 158	19 515	27.4%	19 515	27.4%	7 788	5.0%	150.6%
Water Management	74 456	17 353	23.3%	17 353	23.3%	9 847	13.1%	76.2%
Waste Water Management	94 741	1 432	1.5%	1 432	1.5%	2 539	4.5%	(43.6%)
Waste Management	13 800	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>4 416 983</b>	<b>1 709 873</b>	<b>38.7%</b>	<b>1 709 873</b>	<b>38.7%</b>	<b>1 137 825</b>	<b>27.1%</b>	<b>50.3%</b>
Property rates	978 180	169 772	17.4%	169 772	17.4%	187 512	24.3%	(9.5%)
Service charges	1 747 663	375 826	21.5%	375 826	21.5%	387 431	21.6%	(3.0%)
Other revenue	131 689	581 772	441.8%	581 772	441.8%	455 605	235.4%	27.7%
Transfers and Subsidies - Operational	1 062 704	442 497	41.6%	442 497	41.6%	6 789	.7%	6 417.9%
Transfers and Subsidies - Capital	455 474	136 474	30.0%	136 474	30.0%	92 340	19.2%	47.8%
Interest	41 272	3 531	8.6%	3 531	8.6%	8 148	-	(56.7%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 722 626)</b>	<b>(2 437 583)</b>	<b>65.5%</b>	<b>(2 437 583)</b>	<b>65.5%</b>	<b>(1 557 039)</b>	<b>44.7%</b>	<b>56.6%</b>
Suppliers and employees	(3 692 450)	(2 437 583)	66.0%	(2 437 583)	66.0%	(1 557 039)	45.2%	56.6%
Finance charges	(26 739)	-	-	-	-	-	-	-
Transfers and grants	(3 437)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>694 357</b>	<b>(727 710)</b>	<b>(104.8%)</b>	<b>(727 710)</b>	<b>(104.8%)</b>	<b>(419 215)</b>	<b>(58.1%)</b>	<b>73.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>289</b>	<b>315</b>	<b>109.0%</b>	<b>315</b>	<b>109.0%</b>	<b>79</b>	<b>3.8%</b>	<b>296.9%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	289	315	109.0%	315	109.0%	79	3.8%	296.9%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(645 474)</b>	<b>(143 059)</b>	<b>22.2%</b>	<b>(143 059)</b>	<b>22.2%</b>	<b>(49 801)</b>	<b>7.6%</b>	<b>187.3%</b>
Capital assets	(645 474)	(143 059)	22.2%	(143 059)	22.2%	(49 801)	7.6%	187.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(645 185)</b>	<b>(142 744)</b>	<b>22.1%</b>	<b>(142 744)</b>	<b>22.1%</b>	<b>(49 722)</b>	<b>7.6%</b>	<b>187.1%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>(5 241)</b>	<b>592</b>	<b>(11.3%)</b>	<b>592</b>	<b>(11.3%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(5 241)	592	(11.3%)	592	(11.3%)	-	-	(100.0%)
<b>Payments</b>	<b>(15 031)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(15 031)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(20 272)</b>	<b>592</b>	<b>(2.9%)</b>	<b>592</b>	<b>(2.9%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>28 900</b>	<b>(869 862)</b>	<b>(3 009.9%)</b>	<b>(869 862)</b>	<b>(3 009.9%)</b>	<b>(468 937)</b>	<b>(411.0%)</b>	<b>85.5%</b>
Cash/cash equivalents at the year begin:	144 511	205 762	142.4%	205 762	142.4%	144 517	-	42.4%
Cash/cash equivalents at the year end:	173 410	(664 552)	(383.2%)	(664 552)	(383.2%)	(324 426)	(284.3%)	104.8%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10 378	8.1%	39	-	6 807	5.3%	111 501	86.6%	128 725	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	115 039	47.9%	203	.1%	42 715	17.8%	82 027	34.2%	239 985	22.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	61 090	16.1%	158	-	25 830	6.8%	293 153	77.1%	380 231	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 139	9.0%	1	-	1 189	5.0%	20 528	86.0%	23 857	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 771	11.0%	32	-	6 947	6.0%	96 000	82.9%	115 750	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	165	5.7%	-	-	115	4.0%	2 604	90.3%	2 884	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 185	7.3%	11	-	6 409	6.5%	85 349	86.3%	98 955	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 541	3.8%	290	.4%	1 763	2.6%	62 468	93.2%	67 061	6.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>211 308</b>	<b>20.0%</b>	<b>734</b>	<b>.1%</b>	<b>91 776</b>	<b>8.7%</b>	<b>753 630</b>	<b>71.3%</b>	<b>1 057 449</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	28 438	13.6%	70	-	14 135	6.8%	165 890	79.6%	208 532	19.7%	-	-	-	-
Commercial	44 312	31.4%	7	-	14 645	10.4%	82 177	58.2%	141 140	13.3%	-	-	-	-
Households	136 995	19.7%	650	.1%	62 287	8.9%	496 439	71.3%	696 372	65.9%	-	-	-	-
Other	1 563	13.7%	8	.1%	709	6.2%	9 125	80.0%	11 405	1.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>211 308</b>	<b>20.0%</b>	<b>734</b>	<b>.1%</b>	<b>91 776</b>	<b>8.7%</b>	<b>753 630</b>	<b>71.3%</b>	<b>1 057 449</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	114 665	24.1%	179 724	37.8%	122 423	25.7%	58 856	12.4%	475 667	44.7%
Bulk Water	2 948	1.2%	3 708	1.5%	3 908	1.6%	240 705	95.8%	251 270	23.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 879	5.5%	33 219	10.3%	42 166	13.1%	228 972	71.1%	322 235	30.3%
Auditor-General	-	-	-	-	-	-	-	-	12 358	1.2%
Other	905	39.1%	892	38.5%	-	-	519	22.4%	2 316	.2%
<b>Total</b>	<b>136 397</b>	<b>12.8%</b>	<b>217 543</b>	<b>20.4%</b>	<b>168 497</b>	<b>15.8%</b>	<b>541 409</b>	<b>50.9%</b>	<b>1 063 846</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EHLANZENI (DC32)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>312 987</b>	<b>126 549</b>	<b>40.4%</b>	<b>126 549</b>	<b>40.4%</b>	<b>112 440</b>	<b>37.5%</b>	<b>12.5%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	0	-	0	-	7	-	(96.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	544	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 490	1 959	20.6%	1 959	20.6%	1 409	15.6%	39.0%
Dividends	161	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 403	-	-	-	-	8	1.1%	(100.0%)
Licence and permits	1 255	-	-	-	-	126	7.1%	(100.0%)
Operational Revenue	707	79	11.2%	79	11.2%	79	19.1%	(.3%)
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	299 426	123 941	41.4%	123 941	41.4%	110 810	38.5%	11.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	570	-	570	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>299 519</b>	<b>75 902</b>	<b>25.3%</b>	<b>75 902</b>	<b>25.3%</b>	<b>65 660</b>	<b>22.6%</b>	<b>15.6%</b>
Employee related costs	170 143	40 018	23.5%	40 018	23.5%	37 748	22.2%	6.0%
Remuneration of councillors	21 458	5 692	26.5%	5 692	26.5%	5 001	26.5%	13.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	650	756	116.3%	756	116.3%	712	31.9%	6.1%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 698	-	-	-	-	-	-	-
Interest	10 560	-	-	-	-	-	-	-
Contracted services	39 540	15 793	39.9%	15 793	39.9%	10 918	27.3%	44.7%
Transfers and subsidies	-	187	-	187	-	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	44 470	13 456	30.3%	13 456	30.3%	11 280	30.0%	19.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>13 468</b>	<b>50 647</b>		<b>50 647</b>		<b>46 780</b>		
Transfers and subsidies - capital (monetary allocations)	2 525	345	13.7%	345	13.7%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>15 993</b>	<b>50 993</b>		<b>50 993</b>		<b>46 780</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>15 993</b>	<b>50 993</b>		<b>50 993</b>		<b>46 780</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>15 993</b>	<b>50 993</b>		<b>50 993</b>		<b>46 780</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>15 993</b>	<b>50 993</b>		<b>50 993</b>		<b>46 780</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>34 614</b>	<b>6 066</b>	<b>17.5%</b>	<b>6 066</b>	<b>17.5%</b>	<b>2 587</b>	<b>9.6%</b>	<b>134.4%</b>
National Government	2 399	345	14.4%	345	14.4%	380	15.1%	(9.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>2 399</b>	<b>345</b>	<b>14.4%</b>	<b>345</b>	<b>14.4%</b>	<b>380</b>	<b>15.1%</b>	<b>(9.0%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32 215	5 720	17.8%	5 720	17.8%	2 208	9.0%	159.1%
<b>Capital Expenditure Functional</b>	<b>34 614</b>	<b>6 066</b>	<b>17.5%</b>	<b>6 066</b>	<b>17.5%</b>	<b>2 587</b>	<b>9.6%</b>	<b>134.4%</b>
<b>Municipal governance and administration</b>	<b>14 215</b>	<b>2 858</b>	<b>20.1%</b>	<b>2 858</b>	<b>20.1%</b>	<b>67</b>	<b>1.0%</b>	<b>4 146.0%</b>
Executive and Council	-	1 501	-	1 501	-	-	-	(100.0%)
Finance and administration	14 215	1 357	9.5%	1 357	9.5%	67	1.0%	1 916.6%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>15 899</b>	<b>1 295</b>	<b>8.1%</b>	<b>1 295</b>	<b>8.1%</b>	<b>896</b>	<b>6.2%</b>	<b>44.6%</b>
Planning and Development	4 500	-	-	-	-	-	-	-
Road Transport	11 399	1 295	11.4%	1 295	11.4%	896	7.4%	44.6%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>4 500</b>	<b>1 913</b>	<b>42.5%</b>	<b>1 913</b>	<b>42.5%</b>	<b>1 624</b>	<b>29.5%</b>	<b>17.8%</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	2 000	1 657	82.8%	1 657	82.8%	1 624	40.6%	2.0%
Waste Water Management	2 500	256	10.2%	256	10.2%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
<b>Other</b>								

**Part 3: Cash Receipts and Payments**

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>326 607</b>	<b>147 443</b>	<b>45.1%</b>	<b>147 443</b>	<b>45.1%</b>	<b>582 710</b>	<b>185.2%</b>	<b>(74.7%)</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	14 460	9 621	66.5%	9 621	66.5%	566 423	189.1%	(98.3%)
Transfers and Subsidies - Operational	299 426	125 725	42.0%	125 725	42.0%	1 615	46.7%	7 684.8%
Transfers and Subsidies - Capital	2 525	10 138	401.5%	10 138	401.5%	13 263	527.1%	(23.6%)
Interest	10 035	1 959	19.5%	1 959	19.5%	1 409	15.6%	39.0%
Dividends	161	-	-	-	-	-	-	-
<b>Payments</b>	<b>(286 935)</b>	<b>(113 957)</b>	<b>39.7%</b>	<b>(113 957)</b>	<b>39.7%</b>	<b>(93 072)</b>	<b>33.4%</b>	<b>22.4%</b>
Suppliers and employees	(276 900)	(113 957)	41.2%	(113 957)	41.2%	(93 072)	34.5%	22.4%
Finance charges	(10 035)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>39 671</b>	<b>33 487</b>	<b>84.4%</b>	<b>33 487</b>	<b>84.4%</b>	<b>489 638</b>	<b>1 351.9%</b>	<b>(93.2%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>20 680</b>	<b>525</b>	<b>2.5%</b>	<b>525</b>	<b>2.5%</b>	<b>(500)</b>	<b>(4.2%)</b>	<b>(205.1%)</b>
Proceeds on disposal of PPE	-	570	-	570	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	20 295	(391)	(1.9%)	(391)	(1.9%)	(500)	(4.1%)	(21.7%)
Decrease (increase) in non-current investments	385	346	90.0%	346	90.0%	-	-	(100.0%)
<b>Payments</b>	<b>(34 614)</b>	<b>(6 066)</b>	<b>17.5%</b>	<b>(6 066)</b>	<b>17.5%</b>	<b>(2 587)</b>	<b>9.6%</b>	<b>134.4%</b>
Capital assets	(34 614)	(6 066)	17.5%	(6 066)	17.5%	(2 587)	9.6%	134.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(13 934)</b>	<b>(5 541)</b>	<b>39.8%</b>	<b>(5 541)</b>	<b>39.8%</b>	<b>(3 087)</b>	<b>20.5%</b>	<b>79.5%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(10 836)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(10 836)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(10 836)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>14 902</b>	<b>27 946</b>	<b>187.5%</b>	<b>27 946</b>	<b>187.5%</b>	<b>486 552</b>	<b>4 208.7%</b>	<b>(94.3%)</b>
Cash/cash equivalents at the year begin:	83 899	51 645	61.6%	51 645	61.6%	77 933	130.1%	(33.7%)
Cash/cash equivalents at the year end:	98 801	79 591	80.6%	79 591	80.6%	564 510	789.9%	(85.9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 732	25.0%	1 189	17.1%	4 013	57.9%	-	-	6 934	100.0%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 732</b>	<b>25.0%</b>	<b>1 189</b>	<b>17.1%</b>	<b>4 013</b>	<b>57.9%</b>	<b>-</b>	<b>-</b>	<b>6 934</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.





	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>25 892 578</b>	<b>7 068 514</b>	<b>27.3%</b>	<b>7 068 514</b>	<b>27.3%</b>	<b>6 736 947</b>	<b>27.8%</b>	<b>4.9%</b>
Property rates	3 593 388	625 738	17.4%	625 738	17.4%	721 119	22.7%	(13.2%)
Service charges	9 812 508	1 632 397	16.6%	1 632 397	16.6%	1 584 970	19.0%	3.0%
Other revenue	1 713 345	982 690	57.4%	982 690	57.4%	1 873 172	113.9%	(47.5%)
Transfers and Subsidies - Operational	7 660 153	2 825 658	36.9%	2 825 658	36.9%	1 764 825	23.7%	60.1%
Transfers and Subsidies - Capital	2 890 009	982 133	34.0%	982 133	34.0%	774 543	22.2%	26.8%
Interest	222 853	19 898	8.9%	19 898	8.9%	18 318	10.8%	8.6%
Dividends	321	-	-	-	-	-	-	-
<b>Payments</b>	<b>(22 629 559)</b>	<b>(5 179 895)</b>	<b>22.9%</b>	<b>(5 179 895)</b>	<b>22.9%</b>	<b>(3 199 547)</b>	<b>16.4%</b>	<b>61.9%</b>
Suppliers and employees	(22 126 268)	(5 179 895)	23.4%	(5 179 895)	23.4%	(3 199 487)	16.9%	61.9%
Finance charges	(492 186)	-	-	-	-	(60)	-	(100.0%)
Transfers and grants	(111 105)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>3 263 019</b>	<b>1 888 619</b>	<b>57.9%</b>	<b>1 888 619</b>	<b>57.9%</b>	<b>3 537 400</b>	<b>75.2%</b>	<b>(46.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(637)</b>	<b>3 514</b>	<b>(552.0%)</b>	<b>3 514</b>	<b>(552.0%)</b>	<b>(325)</b>	<b>.7%</b>	<b>(1 180.2%)</b>
Proceeds on disposal of PPE	9 203	570	6.2%	570	6.2%	95	1.0%	500.3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	25 573	2 156	8.4%	2 156	8.4%	(420)	(7.1%)	(613.0%)
Decrease (increase) in non-current investments	(35 412)	788	(2.2%)	788	(2.2%)	-	-	(100.0%)
<b>Payments</b>	<b>(4 274 262)</b>	<b>(704 167)</b>	<b>16.5%</b>	<b>(704 167)</b>	<b>16.5%</b>	<b>(439 309)</b>	<b>9.8%</b>	<b>60.3%</b>
Capital assets	(4 274 262)	(704 167)	16.5%	(704 167)	16.5%	(439 309)	9.8%	60.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(4 274 899)</b>	<b>(700 653)</b>	<b>16.4%</b>	<b>(700 653)</b>	<b>16.4%</b>	<b>(439 635)</b>	<b>9.8%</b>	<b>59.4%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>829</b>	<b>789</b>	<b>95.3%</b>	<b>789</b>	<b>95.3%</b>	<b>(1 186)</b>	<b>(5%)</b>	<b>(166.5%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 707)	789	(21.3%)	789	(21.3%)	(1 186)	(2.7%)	(166.5%)
<b>Payments</b>	<b>(91 333)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(91 333)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(90 505)</b>	<b>789</b>	<b>(9%)</b>	<b>789</b>	<b>(9%)</b>	<b>(1 186)</b>	<b>(1.7%)</b>	<b>(166.5%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 102 385)</b>	<b>1 188 755</b>	<b>(107.8%)</b>	<b>1 188 755</b>	<b>(107.8%)</b>	<b>3 096 579</b>	<b>1 143.3%</b>	<b>(61.6%)</b>
Cash/cash equivalents at the year begin:	2 532 395	1 475 244	58.3%	1 475 244	58.3%	1 143 524	46.9%	29.0%
Cash/cash equivalents at the year end:	1 430 010	2 915 593	203.9%	2 915 593	203.9%	4 686 690	173.0%	(37.8%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	181 702	3.0%	94 313	1.5%	101 283	1.6%	5 774 290	93.9%	6 151 588	23.2%	(136 155)	(2.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	442 863	13.3%	221 438	6.6%	173 574	5.2%	2 498 417	74.9%	3 336 292	12.6%	(43 630)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	305 540	5.6%	160 444	2.9%	210 943	3.9%	4 777 175	87.6%	5 454 103	20.5%	(16 748)	(0.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	65 631	3.4%	37 047	1.9%	31 958	1.6%	1 809 233	93.1%	1 943 869	7.3%	(54 841)	(2.8%)	-	-
Receivables from Exchange Transactions - Waste Management	70 582	3.4%	38 133	1.8%	41 158	2.0%	1 943 948	92.8%	2 093 822	7.9%	(48 930)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	269	1.5%	104	.6%	116	.6%	17 793	97.3%	18 283	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	137 388	2.7%	137 511	2.7%	162 061	3.2%	4 668 060	91.4%	5 105 020	19.2%	16	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 533	.7%	10 796	.4%	101 792	4.1%	2 331 007	94.7%	2 461 128	9.3%	(14 943)	(.6%)	-	-
<b>Total By Income Source</b>	<b>1 221 509</b>	<b>4.6%</b>	<b>699 786</b>	<b>2.6%</b>	<b>822 885</b>	<b>3.1%</b>	<b>23 819 923</b>	<b>89.7%</b>	<b>26 564 103</b>	<b>100.0%</b>	<b>(315 231)</b>	<b>(1.2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	136 255	5.1%	81 708	3.0%	88 782	3.3%	2 373 850	88.6%	2 680 595	10.1%	(1 453)	(.1%)	-	-
Commercial	472 539	5.1%	235 358	2.5%	383 264	4.1%	8 155 028	88.2%	9 246 188	34.8%	(267)	-	-	-
Households	574 544	4.1%	385 987	2.8%	328 132	2.4%	12 604 097	90.7%	13 892 759	52.3%	(313 511)	(2.3%)	-	-
Other	38 172	5.1%	(3 266)	(.4%)	22 708	3.0%	686 947	92.3%	744 561	2.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 221 509</b>	<b>4.6%</b>	<b>699 786</b>	<b>2.6%</b>	<b>822 885</b>	<b>3.1%</b>	<b>23 819 923</b>	<b>89.7%</b>	<b>26 564 103</b>	<b>100.0%</b>	<b>(315 231)</b>	<b>(1.2%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	537 154	6.7%	789 760	9.9%	795 192	9.9%	5 871 806	73.5%	7 993 912	36.3%
Bulk Water	9 560	.6%	14 207	.9%	995 687	60.6%	624 852	38.0%	1 644 307	7.5%
PAYE deductions	9 723	97.2%	270	2.7%	6	.1%	-	-	9 998	-
VAT (output less input)	633	47.4%	116	8.6%	-	-	587	44.0%	1 336	-
Pensions / Retirement	(1 306)	(11.4%)	9 834	85.5%	72	.6%	2 904	25.2%	11 504	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	270 528	2.3%	109 227	.9%	109 258	.9%	11 393 290	95.9%	11 882 304	54.0%
Auditor-General	497	3.9%	-	-	-	-	12 358	96.1%	12 854	.1%
Other	16 449	3.7%	7 895	1.8%	9 669	2.2%	406 296	92.3%	440 309	2.0%
<b>Total</b>	<b>843 238</b>	<b>3.8%</b>	<b>931 309</b>	<b>4.2%</b>	<b>1 909 883</b>	<b>8.7%</b>	<b>18 312 093</b>	<b>83.2%</b>	<b>21 996 524</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.