

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	1 162 773	1 236 024	36 070	3,1%	352 512	30,3%	266 677	21,6%	655 259	53,0%	792 522	120,7%	(66,4%)
Property rates	93 544	105 544	1 043	1,1%	6 342	6,8%	6 768	6,4%	14 153	13,4%	44 377	135,2%	(84,7%)
Service charges	96 125	22 888	3 601	3,7%	14 445	15,0%	11 107	48,5%	29 153	127,4%	1 523 083	2 605,4%	(99,3%)
Other revenue	2 682	175 691	1 834	68,4%	30 135	1 123,5%	2 269	1,3%	34 238	19,5%	(1 976 121)	(343 893,6%)	(100,1%)
Transfers and Subsidies - Operational	423 109	422 941	-	-	140 930	33,3%	104 564	24,7%	245 494	58,0%	675 567	244,3%	(84,5%)
Transfers and Subsidies - Capital	521 418	495 497	29 592	5,7%	160 653	30,8%	140 767	28,4%	331 012	66,8%	525 616	232,2%	(73,2%)
Interest	25 894	13 463	-	-	7	-	1 202	8,9%	1 209	9,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(565 660)	(711 921)	(61 993)	11,0%	(178 448)	31,5%	(126 522)	17,8%	(366 963)	51,5%	(70 812)	27,3%	78,7%
Suppliers and employees	(565 660)	(707 188)	(61 993)	11,0%	(178 448)	31,5%	(126 522)	17,9%	(266 963)	51,9%	(70 812)	27,4%	78,7%
Finance charges	-	(1 890)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 843)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597 113	524 103	(25 923)	(4,3%)	174 064	29,2%	140 155	26,7%	288 296	55,0%	721 710	316,5%	(80,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(130)	-	-	-	(130)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(130)	-	-	-	(130)	-	-	-	-
Payments	(549 574)	(518 505)	(31 559)	5,7%	(95 249)	17,3%	(106 787)	20,6%	(233 595)	45,1%	(28 434)	21,7%	275,6%
Capital assets	(549 574)	(518 505)	(31 559)	5,7%	(95 249)	17,3%	(106 787)	20,6%	(233 595)	45,1%	(28 434)	21,7%	275,6%
Net Cash from/(used) Investing Activities	(549 574)	(518 505)	(31 559)	5,7%	(95 379)	17,4%	(106 787)	20,6%	(233 725)	45,1%	(28 434)	21,7%	275,6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	47 539	5 599	(57 482)	(120,9%)	78 685	165,5%	33 368	596,0%	54 571	974,7%	693 275	(1 427,2%)	(95,2%)
Cash/cash equivalents at the year begin:	26 213	8 259	-	-	(57 760)	(220,4%)	20 974	254,0%	-	-	232 922	-	(91,0%)
Cash/cash equivalents at the year end:	73 751	13 858	(57 482)	(77,9%)	20 925	28,4%	54 342	392,1%	54 342	392,1%	926 197	2 181,7%	(94,1%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	216	19,9%	-	-	-	-	871	80,1%	1 087	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	216	19,9%	-	-	-	-	871	80,1%	1 087	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 070 078	1 094 863	292 680	27,4%	262 599	24,5%	248 133	22,7%	803 412	73,4%	225 692	74,8%	9,9%
Exchange Revenue													
Service charges - Electricity	300 969	311 792	67 157	22,3%	63 905	21,2%	67 266	21,6%	198 328	63,6%	53 683	68,3%	25,3%
Service charges - Water	79 532	82 824	23 092	29,0%	18 064	22,7%	22 892	27,6%	64 048	77,3%	17 378	73,0%	31,7%
Service charges - Waste Water Management	61 650	62 061	15 376	24,9%	15 224	24,7%	15 070	24,3%	45 670	73,6%	14 224	74,3%	5,9%
Service charges - Waste Management	52 800	53 638	13 176	25,0%	13 065	24,7%	12 840	23,9%	39 081	72,9%	12 133	74,2%	5,8%
Sale of Goods and Rendering of Services	6 931	10 259	3 105	44,8%	1 393	20,1%	1 164	11,3%	5 662	55,2%	1 142	62,6%	1,9%
Agency services	8 940	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 111	34 271	8 303	29,5%	8 833	31,4%	8 852	25,8%	25 987	75,8%	7 182	76,9%	23,3%
Interest earned from Current and Non Current Assets	1 500	5 000	1 772	118,1%	1 457	97,1%	1 244	24,9%	4 473	89,5%	1 232	89,3%	1,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	23,7%	0	23,7%	0	23,7%	1	71,2%	0	75,0%	-
Rental from Fixed Assets	2 741	3 155	788	28,7%	560	20,4%	773	24,5%	2 120	67,2%	779	77,3%	(8,8)
Licence and permits	3 829	89	12	3,1%	32	8,1%	21	23,2%	66	73,2%	12	68,2%	6,8%
Operational Revenue	5 963	35 056	239	4,0%	319	5,4%	279	4,8%	837	2,4%	310	19,6%	(9,9%)
Non-Exchange Revenue													
Property rates	242 332	206 332	51 309	21,2%	51 057	21,1%	51 122	24,8%	153 488	74,4%	51 355	65,9%	(5,5)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 448	5 457	39	0,7%	46	0,9%	47	0,9%	132	2,4%	52	2,7%	(9,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 523	273 535	105 519	40,5%	85 644	32,9%	63 557	23,2%	254 721	93,1%	63 778	96,6%	(3,3)
Interest	8 807	11 394	2 794	31,7%	2 903	33,0%	3 005	26,4%	8 702	76,4%	2 336	77,9%	28,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	95	-	-	-	95	-	95	-	(100,0%)
Other Gains	-	-	-	-	2	-	-	-	2	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 161 047	1 285 770	161 235	13,9%	240 652	20,7%	204 970	15,9%	606 858	47,2%	215 922	48,1%	(5,1%)
Employee related costs	301 679	301 680	71 982	23,9%	71 011	23,5%	75 450	25,0%	218 442	72,4%	67 972	72,2%	11,0%
Remuneration of councillors	19 494	19 494	2 770	14,2%	2 909	14,9%	2 978	15,3%	8 658	44,4%	2 907	51,3%	2,4%
Bulk purchases - electricity	336 039	336 039	55 420	16,5%	106 199	31,6%	75 029	22,3%	236 648	70,4%	35 283	51,5%	112,6%
Inventory consumed	87 812	152 957	9 150	10,4%	12 758	14,5%	20 550	13,4%	42 459	27,8%	7 582	16,5%	171,0%
Debt impairment	113 517	113 517	-	-	1	-	-	-	1	-	-	-	-
Depreciation and amortisation	138 589	138 589	-	-	-	-	-	-	-	-	68 821	52,3%	(100,0%)
Interest	8 484	27 684	-	-	-	-	-	-	-	-	-	-	-
Contracted services	84 368	103 818	8 317	9,9%	29 291	34,7%	18 768	18,1%	56 376	54,3%	14 888	45,3%	26,1%
Transfers and subsidies	-	12 450	-	-	-	-	2 119	17,0%	2 119	17,0%	-	-	(100,0%)
Irrecoverable debts written off	527	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	70 538	79 015	13 596	19,3%	18 483	26,2%	10 075	12,8%	42 154	53,3%	18 469	75,8%	(45,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(90 970)	(190 908)	131 445		21 947		43 163		196 554		9 769		
Transfers and subsidies - capital (monetary allocations)	146 349	146 349	-	-	8 000	5,5%	-	-	8 000	5,5%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	166 448	168 052	42 796	25,7%	28 731	17,3%	22 834	13,6%	94 361	56,1%	38 964	53,1%	(41,4%)
National Government	146 348	137 915	34 952	23,9%	26 135	17,9%	21 532	15,6%	82 620	59,9%	38 603	52,7%	(44,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	146 348	137 915	34 952	23,9%	26 135	17,9%	21 532	15,6%	82 620	59,9%	38 603	52,7%	(44,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 100	30 136	7 844	39,0%	2 595	12,9%	1 302	4,3%	11 741	39,0%	361	74,3%	261,1%
Capital Expenditure Functional	166 448	168 052	42 796	25,7%	28 731	17,3%	22 834	13,6%	94 361	56,1%	38 964	53,1%	(41,4%)
Municipal governance and administration	7 100	10 769	7 653	107,8%	1 202	16,9%	728	6,8%	9 582	89,0%	361	86,6%	101,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	10 769	7 653	107,8%	1 202	16,9%	728	6,8%	9 582	89,0%	361	86,6%	101,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 000	13 000	191	1,5%	522	4,0%	574	4,4%	1 287	9,9%	-	-	(100,0%)
Community and Social Services	13 000	13 000	191	1,5%	522	4,0%	574	4,4%	1 287	9,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 663	30 904	8 387	30,3%	6 821	24,7%	4 463	14,4%	19 671	63,7%	8 634	84,5%	(48,3%)
Planning and Development	27 663	30 904	8 387	30,3%	6 821	24,7%	4 463	14,4%	19 671	63,7%	4 224	5,7%	(48,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	4 410	58,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	118 686	113 378	26 565	22,4%	20 186	17,0%	17 069	15,1%	63 820	56,3%	29 969	52,5%	(43,0%)
Energy sources	6 800	11 667	63	0,9%	5 793	85,2%	-	-	5 856	50,2%	1 141	116,5%	(100,0%)
Water Management	68 500	58 290	12 076	17,6%	4 205	6,1%	13 670	23,5%	29 951	51,4%	21 679	60,5%	(36,9%)
Waste Water Management	43 386	43 421	14 427	33,3%	10 187	23,5%	3 399	7,8%	28 013	64,5%	7 148	28,0%	(52,4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	99,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 078 594	1 099 240	386 954	35,9%	317 040	29,4%	372 809	33,9%	1 076 804	98,0%	574 641	106,4%	(35,1%)
Property rates	181 749	154 748	32 900	18,1%	42 833	23,6%	37 654	24,3%	113 388	73,3%	31 788	76,0%	18,5%
Service charges	394 529	386 162	78 035	19,8%	94 032	23,8%	91 566	23,7%	263 632	68,3%	67 301	57,6%	36,1%
Other revenue	75 140	99 676	120 649	160,6%	127 894	170,2%	107 850	108,2%	356 394	357,6%	328 491	1080,1%	(67,2%)
Transfers and Subsidies - Operational	260 523	270 523	124 365	47,7%	2 000	8%	95 220	35,2%	221 585	81,9%	113 707	100,4%	(16,3%)
Transfers and Subsidies - Capital	146 349	146 349	29 800	20,4%	50 282	34,4%	39 709	27,1%	119 791	81,9%	33 355	41,1%	19,0%
Interest	20 305	41 781	1 205	5,9%	-	-	809	1,9%	2 014	4,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(908 931)	(950 708)	(129 668)	14,3%	(130 172)	14,3%	(215 172)	22,6%	(475 012)	50,0%	62 094	(,1%)	(446,5%)
Suppliers and employees	(900 447)	(921 224)	(129 668)	14,4%	(130 172)	14,5%	(215 172)	23,4%	(475 012)	51,6%	62 094	(,1%)	(446,5%)
Finance charges	(8 484)	(29 484)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	169 663	148 532	257 286	151,6%	186 869	110,1%	157 637	106,1%	601 792	405,2%	636 735	152,0%	(75,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	95	-	-	-	95	-	95	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	95	-	-	-	95	-	95	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(166 448)	(164 382)	(42 674)	25,6%	(28 365)	17,0%	(22 347)	13,6%	(93 386)	56,8%	(38 964)	53,1%	(42,6%)
Capital assets	(166 448)	(164 382)	(42 674)	25,6%	(28 365)	17,0%	(22 347)	13,6%	(93 386)	56,8%	(38 964)	53,1%	(42,6%)
Net Cash from/(used) Investing Activities	(166 448)	(164 382)	(42 674)	25,6%	(28 270)	17,0%	(22 347)	13,6%	(93 291)	56,8%	(38 869)	53,0%	(42,5%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 215	(15 850)	214 612	6 675,8%	158 599	4 933,4%	135 290	(853,6%)	508 501	(3 208,3%)	597 866	211,2%	(77,4%)
Cash/cash equivalents at the year begin:	1 200	76 353	79 540	6 628,3%	293 317	24 443,1%	451 916	591,9%	79 540	104,2%	457 653	(124,7%)	(1,3%)
Cash/cash equivalents at the year end:	4 415	60 504	293 317	6 644,0%	451 916	10 236,4%	587 206	970,5%	587 206	970,5%	1 055 520	207,3%	(44,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 284	8,4%	5 321	2,2%	3 910	1,6%	212 393	87,8%	241 907	18,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 704	10,2%	6 613	3,8%	4 679	2,7%	143 930	83,2%	172 926	13,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 406	7,4%	7 478	3,6%	6 591	3,1%	179 848	85,9%	209 324	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 229	3,3%	3 603	2,3%	3 341	2,1%	147 205	92,4%	159 377	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 527	2,9%	3 493	2,3%	3 075	2,0%	142 860	92,8%	153 955	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 083	1,4%	4 016	1,4%	3 958	1,4%	278 986	95,9%	291 043	22,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 083	1,7%	638	1,0%	364	0,6%	62 812	96,8%	64 897	5,0%	-	-	-	-
Total By Income Source	68 314	5,3%	31 163	2,4%	25 917	2,0%	1 168 033	90,3%	1 293 427	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 147	9,0%	3 707	6,5%	3 084	5,4%	45 457	79,2%	57 396	4,4%	-	-	-	-
Commercial	21 489	11,3%	6 707	3,5%	4 779	2,5%	156 816	82,6%	189 791	14,7%	-	-	-	-
Households	41 663	4,0%	20 736	2,0%	18 044	1,7%	965 487	92,3%	1 045 930	80,9%	-	-	-	-
Other	15	5,0%	13	4,2%	10	3,1%	272	87,8%	310	-	-	-	-	-
Total By Customer Group	68 314	5,3%	31 163	2,4%	25 917	2,0%	1 168 033	90,3%	1 293 427	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	403 947	81,5%	-	-	-	-	91 998	18,5%	495 945	30,9%
Bulk Water	978 079	88,4%	-	-	-	-	128 618	11,6%	1 106 697	69,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10	1,7%	604	98,3%	-	-	-	-	614	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 382 036	86,2%	604	-	-	-	220 615	13,8%	1 603 256	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	762 712	826 026	61 414	8,1%	209 095	27,4%	85 631	10,4%	356 140	43,1%	168 582	76,6%	(49,2%)
Exchange Revenue													
Service charges - Electricity	208 759	244 920	27 337	13,1%	45 534	21,8%	38 824	15,9%	111 695	45,6%	37 362	57,5%	3,9%
Service charges - Water	28 774	26 057	4 167	14,5%	5 960	20,7%	6 305	24,2%	16 431	63,1%	5 945	72,3%	6,1%
Service charges - Waste Water Management	12 802	15 197	2 185	17,1%	3 290	25,7%	3 397	22,4%	8 872	58,4%	3 082	75,6%	10,2%
Service charges - Waste Management	15 096	15 096	2 343	15,5%	3 749	24,8%	3 758	24,9%	9 849	65,2%	3 577	75,7%	5,1%
Sale of Goods and Rendering of Services	2 129	2 564	301	14,1%	467	21,9%	758	29,6%	1 526	59,5%	340	77,8%	123,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	(9 101)	-	(100,0%)
Interest earned from Receivables	37 884	49 690	7 669	20,2%	11 305	29,8%	11 289	22,7%	30 264	60,9%	21 484	59,7%	(47,5%)
Interest earned from Current and Non Current Assets	1 044	3 144	746	71,4%	739	70,8%	483	15,4%	1 968	62,6%	362	85,9%	33,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	1 445	184	12,9%	215	15,1%	290	20,1%	688	47,6%	269	72,0%	7,6%
Licence and permits	58	58	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 103	1 728	1	,1%	5	,5%	(365)	(21,1%)	(358)	(20,7%)	8	86,3%	(4 453,3%)
Non-Exchange Revenue													
Property rates	93 860	82 645	13 845	14,8%	19 716	21,0%	21 037	25,5%	54 598	66,1%	19 947	66,2%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	5 796	139	2,4%	259	4,5%	539	9,3%	937	16,2%	94	8,3%	476,6%
Licences or permits	86	169	4	5,2%	48	55,6%	39	23,0%	91	54,0%	62	153,2%	(37,6%)
Transfer and subsidies - Operational	342 483	350 092	-	-	114 598	33,5%	(4 917)	(1,4%)	109 681	31,3%	85 152	93,1%	(105,8%)
Interest	11 417	27 425	2 492	21,8%	3 211	28,1%	3 802	13,9%	9 506	34,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	392	-	392	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	774 729	888 834	189 486	24,5%	208 007	26,8%	197 427	22,2%	594 921	66,9%	107 495	62,0%	83,7%
Employee related costs	257 738	257 738	63 719	24,7%	71 548	27,8%	62 568	24,3%	197 834	76,8%	1 111	50,4%	5 530,5%
Remuneration of councillors	17 125	18 122	5 259	30,7%	7 657	44,7%	(1 659)	(9,2%)	11 257	62,1%	-	50,7%	(100,0%)
Bulk purchases - electricity	200 732	168 732	38 247	19,1%	26 243	13,1%	48 583	28,8%	113 074	67,0%	71 770	80,3%	(32,3%)
Inventory consumed	21 759	19 650	1 009	4,6%	8 405	38,6%	4 671	23,8%	14 086	71,7%	3 168	58,8%	47,4%
Debt impairment	96 000	133 679	24 000	25,0%	8 000	8,3%	8 000	6,0%	40 000	29,9%	-	-	(100,0%)
Depreciation and amortisation	63 040	101 532	19 348	30,7%	20 038	31,8%	19 510	19,2%	58 895	58,0%	-	68,6%	(100,0%)
Interest	12 503	22 720	8 946	71,6%	7 145	57,1%	5 808	25,6%	21 899	96,4%	14 173	101,2%	(59,0%)
Contracted services	44 591	95 660	16 542	37,1%	33 494	75,1%	27 157	28,4%	77 193	80,7%	2 088	83,1%	1 200,5%
Transfers and subsidies	-	-	1 312	-	2 499	-	(2 339)	-	1 472	-	2 531	80,3%	(192,4%)
Irrecoverable debts written off	556	1 258	-	-	-	-	-	-	-	-	-	-	66,3%
Operational costs	60 686	69 742	11 105	18,3%	22 977	37,9%	25 079	36,0%	59 161	84,8%	12 653	78,5%	98,2%
Losses on disposal of Assets	-	-	-	-	-	-	51	-	51	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 018)	(62 808)	(128 073)		1 089		(111 796)		(238 781)		61 086		
Transfers and subsidies - capital (monetary allocations)	93 781	116 852	-	-	38 908	41,5%	-	-	38 908	33,3%	-	52,5%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	82 002	104 524	27 961	34,1%	20 667	25,2%	13 212	12,6%	61 839	59,2%	17 324	51,2%	(23,7%)
National Government	81 548	101 610	27 961	34,3%	20 667	25,3%	10 824	10,7%	59 452	58,5%	17 317	52,0%	(37,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 548	101 610	27 961	34,3%	20 667	25,3%	10 824	10,7%	59 452	58,5%	17 317	52,0%	(37,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	453	2 914	-	-	-	-	2 388	81,9%	2 388	81,9%	7	10,7%	35 535,3%
Capital Expenditure Functional	82 002	104 524	27 961	34,1%	20 667	25,2%	13 187	12,6%	61 815	59,1%	17 324	51,2%	(23,9%)
Municipal governance and administration	453	714	-	-	-	-	251	35,1%	251	35,1%	7	10,7%	3 642,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	453	714	-	-	-	-	251	35,1%	251	35,1%	7	71,6%	3 642,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 809	52 461	5 441	17,7%	2 426	7,9%	9 002	17,2%	16 869	32,2%	870	17,9%	934,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 809	52 461	5 441	17,7%	2 426	7,9%	9 002	17,2%	16 869	32,2%	870	17,9%	934,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 740	51 262	22 521	44,4%	18 241	35,9%	3 934	7,7%	44 695	87,2%	16 447	61,0%	(76,1%)
Energy sources	4 173	4 173	-	-	3 932	94,2%	804	19,3%	4 736	113,5%	4 450	61,3%	(81,9%)
Water Management	-	-	522	-	-	-	-	-	-	-	(232)	248,8%	(100,0%)
Waste Water Management	42 219	42 219	22 521	53,3%	11 062	26,2%	3 130	7,4%	36 713	87,0%	12 229	52,3%	(74,4%)
Waste Management	4 348	4 348	-	-	3 246	74,7%	-	-	3 246	74,7%	-	-	112,4%
Other	-	87	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	889 452	932 133	70 823	8,0%	95 034	10,7%	94 072	10,1%	259 930	27,9%	82 159	41,1%	14,5%
Property rates	79 571	70 436	8 923	11,2%	17 898	22,5%	15 427	21,9%	42 248	60,0%	15 807	77,6%	(2,4%)
Service charges	289 170	308 582	14 386	5,0%	29 408	10,2%	21 310	6,9%	65 103	21,1%	20 631	29,4%	3,3%
Other revenue	83 404	84 946	1 596	1,9%	3 281	3,9%	398	,5%	5 275	6,2%	(483)	8,3%	(182,4%)
Transfers and Subsidies - Operational	342 483	348 173	22 600	6,6%	28 989	8,5%	23 400	6,7%	74 990	21,5%	23 338	24,2%	,3%
Transfers and Subsidies - Capital	93 781	116 852	23 253	24,8%	15 364	16,4%	33 423	28,6%	72 040	61,7%	22 840	104,2%	46,3%
Interest	1 044	3 144	66	6,3%	95	9,1%	113	3,6%	274	8,7%	27	3,0%	323,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(795 070)	(926 175)	(79 947)	10,1%	(183 751)	23,1%	(142 556)	15,4%	(406 254)	43,9%	(57 314)	44,3%	148,7%
Suppliers and employees	(782 567)	(903 455)	(79 947)	10,2%	(183 751)	23,5%	(142 556)	15,8%	(406 254)	45,0%	(57 314)	45,9%	148,7%
Finance charges	(12 503)	(22 720)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 382	5 958	(9 123)	(9,7%)	(88 717)	(94,0%)	(48 484)	(813,8%)	(146 324)	(2 456,1%)	24 845	27,0%	(295,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 442)	(114 083)	(34 097)	37,7%	(24 572)	27,2%	(14 883)	13,0%	(73 552)	64,5%	(6 690)	50,9%	122,5%
Capital assets	(90 442)	(114 083)	(34 097)	37,7%	(24 572)	27,2%	(14 883)	13,0%	(73 552)	64,5%	(6 690)	50,9%	122,5%
Net Cash from/(used) Investing Activities	(90 442)	(114 083)	(34 097)	37,7%	(24 572)	27,2%	(14 883)	13,0%	(73 552)	64,5%	(6 690)	50,9%	122,5%
Cash Flow from Financing Activities													
Receipts	136	136	3	1,9%	-	-	-	-	3	1,9%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	136	136	3	1,9%	-	-	-	-	3	1,9%	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	136	136	3	1,9%	-	-	-	-	3	1,9%	-	-	-
Net Increase/(Decrease) in cash held	4 077	(107 989)	(43 218)	(1 060,1%)	(113 289)	(2 778,9%)	(63 367)	58,7%	(219 873)	203,6%	18 155	(108,5%)	(449,0%)
Cash/cash equivalents at the year begin:	26 631	10 993	-	-	(43 218)	(162,3%)	(156 507)	(1 423,7%)	-	-	(36 599)	99,9%	327,6%
Cash/cash equivalents at the year end:	30 708	(96 996)	(43 218)	(140,7%)	(156 507)	(509,7%)	(219 873)	226,7%	(219 873)	226,7%	(18 444)	(73,4%)	1 092,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 124	1,6%	1 874	1,4%	1 898	1,4%	129 826	95,7%	135 722	15,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 402	3,9%	4 897	2,3%	4 323	2,0%	198 981	91,9%	216 602	24,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 258	4,1%	3 718	2,5%	3 240	2,1%	138 179	91,3%	151 396	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 286	2,3%	861	1,6%	774	1,4%	52 334	94,7%	55 255	6,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 379	1,4%	1 212	1,3%	1 168	1,2%	92 406	96,1%	96 165	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 107	2,2%	5 050	2,2%	5 034	2,2%	213 881	93,4%	229 072	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	1,3%	159	2,2%	87	1,2%	6 848	95,3%	7 186	,8%	-	-	-	-
Total By Income Source	24 647	2,8%	17 770	2,0%	16 525	1,9%	832 460	93,4%	891 403	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 033	3,4%	3 365	2,8%	2 917	2,4%	109 051	91,4%	119 367	13,4%	-	-	-	-
Commercial	6 757	7,3%	2 588	2,8%	1 960	2,1%	81 176	87,8%	92 480	10,4%	-	-	-	-
Households	13 858	2,0%	11 817	1,7%	11 648	1,7%	642 234	94,5%	679 556	76,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 647	2,8%	17 770	2,0%	16 525	1,9%	832 460	93,4%	891 403	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	27 650	43,7%	-	-	1 104	1,7%	34 462	54,5%	63 216	8,7%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 355	2,6%	8 755	1,3%	2 110	,3%	630 451	95,7%	658 671	90,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	45 006	6,2%	8 755	1,2%	3 214	,4%	667 890	92,1%	724 864	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	525 612	531 261	134 046	25,5%	111 351	21,2%	77 346	14,6%	322 743	60,8%	91 139	65,4%	(15,1%)
Operating Revenue													
Exchange Revenue													
Service charges - Electricity	81 359	81 359	14 936	18,4%	13 340	16,4%	16 291	20,0%	44 566	54,8%	13 387	58,5%	21,7%
Service charges - Water	62 851	62 851	8 721	13,9%	7 173	11,4%	5 865	9,3%	21 759	34,6%	8 566	38,1%	(31,5%)
Service charges - Waste Water Management	19 321	19 321	5 261	27,2%	3 518	18,2%	5 309	27,5%	14 087	72,9%	4 992	76,5%	6,4%
Service charges - Waste Management	11 336	11 336	3 056	27,0%	2 053	18,1%	3 151	27,8%	8 260	72,9%	2 858	77,9%	10,3%
Sale of Goods and Rendering of Services	1 801	1 801	116	6,4%	86	4,8%	89	4,9%	291	16,1%	140	20,9%	(37,0%)
Agency services	23 125	23 125	947	4,1%	1 388	6,0%	1 199	5,2%	3 535	15,3%	6 269	89,0%	(80,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	65 365	65 365	14 790	22,6%	12 146	18,6%	18 759	28,7%	45 694	69,9%	13 732	66,7%	36,6%
Interest earned from Current and Non Current Assets	5 243	5 243	-	-	4 139	78,9%	(8 813)	(168,1%)	(4 674)	(89,1%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 933	3 433	551	28,5%	299	15,5%	427	12,4%	1 276	37,2%	366	114,9%	16,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 669	10 507	37	,4%	466	4,8%	548	5,2%	1 051	10,0%	583	18,3%	(6,0%)
Non-Exchange Revenue													
Property rates	68 967	68 967	35 409	51,3%	8 068	11,7%	(5 033)	(7,3%)	38 444	55,7%	11 514	64,1%	(143,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	493	493	118	23,9%	157	31,9%	121	24,5%	396	80,3%	318	92,4%	(62,1%)
Licences or permits	7 110	7 110	-	-	(51)	(,7%)	(1)	(,7%)	(52)	(,7%)	(206)	(480,6%)	(99,4%)
Transfer and subsidies - Operational	165 540	168 850	50 106	30,3%	58 570	35,4%	39 434	23,4%	148 110	87,7%	28 619	76,7%	37,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	578 148	555 759	106 471	18,4%	67 840	11,7%	48 358	8,7%	222 669	40,1%	80 573	48,0%	(40,0%)
Employee related costs	128 839	113 379	29 068	22,6%	17 730	13,8%	27 297	24,1%	74 094	65,4%	25 747	63,2%	6,0%
Remuneration of councillors	10 097	10 097	3 054	30,2%	1 703	16,9%	2 378	23,6%	7 135	70,7%	2 399	74,2%	(,9%)
Bulk purchases - electricity	136 239	101 239	26 773	19,7%	14 405	10,6%	20 154	19,9%	61 333	60,6%	12 594	62,6%	60,0%
Inventory consumed	34 194	57 494	9 005	26,3%	8 089	23,7%	9 282	16,1%	26 376	45,9%	13 503	64,0%	(31,3%)
Debt impairment	81 650	89 650	-	-	-	-	-	-	-	-	1	-	(100,0%)
Depreciation and amortisation	75 802	65 000	-	-	-	-	-	-	-	-	-	-	-
Interest	8 000	8 000	0	-	-	-	7	,1%	7	,1%	-	-	(100,0%)
Contracted services	56 316	59 975	8 948	15,9%	7 479	13,3%	9 497	15,8%	25 924	43,2%	9 820	53,9%	(3,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 200	766	-	1 118	-	1 081	49,1%	2 965	134,8%	4 982	-	(78,3%)
Operational costs	47 010	48 723	28 857	61,4%	17 315	36,8%	(21 337)	(43,8%)	24 835	51,0%	11 527	65,3%	(285,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 535)	(24 498)	27 575		43 511		28 988		100 074		10 567		
Transfers and subsidies - capital (monetary allocations)	44 357	42 990	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	52 357	46 490	9 557	18,3%	16 674	31,8%	2 943	6,3%	29 174	62,8%	6 632	38,8%	(55,6%)
National Government	44 357	42 990	7 818	17,6%	16 158	36,4%	2 850	6,6%	26 826	62,4%	6 583	42,6%	(56,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 357	42 990	7 818	17,6%	16 158	36,4%	2 850	6,6%	26 826	62,4%	6 583	42,6%	(56,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	3 500	1 739	21,7%	516	6,4%	93	2,7%	2 348	67,1%	48	11,1%	93,2%
Capital Expenditure Functional	52 357	46 490	9 557	18,3%	16 674	31,8%	2 943	6,3%	29 174	62,8%	6 632	38,8%	(55,6%)
Municipal governance and administration													
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	100	3,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000												
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 257	15 757	1 739	11,4%	5 173	33,9%	3 260	20,7%	10 172	64,6%	48	20,7%	6 646,0%
Planning and Development	3 000	3 500	1 739	58,0%	516	17,2%	93	2,7%	2 348	67,1%	-	-	(100,0%)
Road Transport	12 257	12 257	-	-	4 657	38,0%	3 167	25,8%	7 823	63,8%	48	20,7%	6 452,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 100	30 733	7 818	24,4%	11 502	35,8%	(317)	(1,0%)	19 003	61,8%	6 483	42,2%	(104,9%)
Energy sources	1 000	1 000	-	-	27	2,7%	-	-	27	2,7%	-	-	-
Water Management	24 700	23 333	5 988	24,2%	8 908	36,1%	(958)	(4,1%)	13 938	59,7%	6 141	46,4%	(115,6%)
Waste Water Management	4 600	4 600	1 830	39,8%	836	18,2%	642	13,9%	3 308	71,9%	342	23,6%	87,4%
Waste Management	1 800	1 800	-	-	1 730	96,1%	-	-	1 730	96,1%	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	476 669	476 612	83 120	17,4%	83 495	17,5%	78 000	16,4%	244 615	51,3%	67 223	65,7%	16,0%
Property rates	41 380	41 380	5 680	13,7%	6 382	15,4%	5 157	12,5%	17 219	41,6%	8 052	50,6%	(35,9%)
Service charges	144 139	144 139	19 553	13,6%	17 915	12,4%	25 982	18,0%	63 451	44,0%	22 962	72,1%	13,2%
Other revenue	76 010	77 510	2 767	3,6%	1 618	2,1%	2 431	3,1%	6 816	8,8%	7 404	295,6%	(67,2%)
Transfers and Subsidies - Operational	165 540	165 350	50 118	30,3%	52 581	31,8%	39 429	23,8%	142 129	86,0%	28 805	71,0%	36,9%
Transfers and Subsidies - Capital	44 357	42 990	5 002	11,3%	4 999	11,3%	5 000	11,6%	15 001	34,9%	1	12,4%	883 292,2%
Interest	5 243	5 243	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(448 050)	(423 467)	(81 284)	18,1%	(46 859)	10,5%	(49 141)	11,6%	(177 284)	41,9%	(50 341)	59,1%	(2,4%)
Suppliers and employees	(440 050)	(415 467)	(81 284)	18,5%	(46 859)	10,6%	(49 141)	11,8%	(177 284)	42,7%	(50 341)	59,1%	(2,4%)
Finance charges	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 620	53 145	1 837	6,4%	36 636	128,0%	28 859	54,3%	67 331	126,7%	16 881	123,5%	70,9%
Cash Flow from Investing Activities													
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 357)	(46 490)	(10 419)	19,9%	(13 671)	26,1%	(4 652)	10,0%	(28 742)	61,8%	(6 441)	36,3%	(27,8%)
Capital assets	(52 357)	(46 490)	(10 419)	19,9%	(13 671)	26,1%	(4 652)	10,0%	(28 742)	61,8%	(6 441)	36,3%	(27,8%)
Net Cash from/(used) Investing Activities	(50 857)	(44 990)	(10 419)	20,5%	(13 671)	26,9%	(4 652)	10,3%	(28 742)	63,9%	(6 441)	36,3%	(27,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 237)	8 155	(8 582)	38,6%	22 965	(103,3%)	24 207	296,8%	38 589	473,2%	10 441	(109,8%)	131,9%
Cash/cash equivalents at the year begin:	103 224	103 224	47 500	46,0%	24 471	23,7%	47 436	46,0%	47 500	46,0%	116 942	70,4%	(59,4%)
Cash/cash equivalents at the year end:	80 987	111 379	24 471	30,2%	47 436	58,6%	71 643	64,3%	71 643	64,3%	127 383	105,6%	(43,8%)

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 073	1,4%	3 235	1,5%	2 985	1,4%	206 211	95,7%	215 504	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 897	4,5%	1 136	1,8%	1 518	2,3%	59 325	91,4%	64 877	5,7%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 790	1,6%	3 028	1,3%	2 760	1,2%	224 830	95,9%	234 407	20,5%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 969	1,7%	1 738	1,5%	1 659	1,4%	111 650	95,4%	117 016	10,3%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 189	1,8%	959	1,5%	898	1,4%	62 757	95,4%	65 804	5,8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 352	1,6%	6 268	1,6%	6 175	1,6%	369 946	95,2%	388 740	34,1%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	286	5%	355	7%	321	6%	53 530	98,2%	54 493	4,8%	-	-	-	-
Total By Income Source	19 556	1,7%	16 719	1,5%	16 316	1,4%	1 088 250	95,4%	1 140 841	100,0%	8	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 566	3,2%	1 881	1,7%	1 924	1,7%	105 360	93,5%	112 730	9,9%	0	-	-	-
Commercial	2 331	1,4%	2 140	1,3%	2 101	1,2%	163 493	96,1%	170 064	14,9%	-	-	-	-
Households	13 660	1,6%	12 698	1,5%	12 292	1,4%	819 397	95,5%	858 046	75,2%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 556	1,7%	16 719	1,5%	16 316	1,4%	1 088 250	95,4%	1 140 841	100,0%	8	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	404	43,8%	66	7,1%	3	4%	450	48,8%	922	22,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	791	25,3%	3	1%	-	-	2 337	74,6%	3 131	77,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 195	29,5%	69	1,7%	3	1%	2 786	68,7%	4 053	100,0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nonpumelelo 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 133 123	1 181 950	291 032	25,7%	216 924	19,1%	333 213	28,2%	841 169	71,2%	219 031	59,6%	52,1%
Exchange Revenue													
Service charges - Electricity	467 837	507 827	118 681	25,4%	116 188	24,8%	123 560	24,3%	358 430	70,6%	72 603	43,7%	70,2%
Service charges - Water	84 373	87 803	(18 283)	(21,7%)	16 824	19,9%	36 046	41,1%	34 586	39,4%	19 895	56,7%	81,2%
Service charges - Waste Water Management	42 599	42 599	15 391	36,1%	5 705	13,4%	38 543	90,5%	59 639	140,0%	9 821	38,2%	292,5%
Service charges - Waste Management	33 115	33 115	7 300	22,0%	7 499	22,6%	30 327	91,6%	45 125	136,3%	7 124	71,5%	325,7%
Sale of Goods and Rendering of Services	3 150	2 621	338	10,7%	271	8,6%	248	9,4%	857	32,7%	167	24,7%	47,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	116 639	116 639	31 361	26,9%	33 320	28,6%	21 609	18,5%	86 290	74,0%	28 987	135,9%	(25,5%)
Interest earned from Current and Non Current Assets	638	1 027	326	51,1%	50	7,8%	799	77,8%	1 175	114,3%	583	128,3%	37,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 502	2 820	545	21,8%	549	22,0%	557	19,8%	1 652	58,6%	411	56,2%	35,7%
Licence and permits	-	3	-	-	1	-	-	-	3	85,5%	288	-	(100,0%)
Operational Revenue	370	370	64	17,3%	51	13,8%	45	12,2%	160	43,3%	33	43,3%	39,2%
Non-Exchange Revenue													
Property rates	203 391	208 614	64 823	31,9%	(21 812)	(10,7%)	39 154	18,8%	82 165	39,4%	36 181	62,7%	8,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 550	4 550	167	3,7%	113	2,5%	61	1,3%	340	7,5%	258	8,4%	(76,5%)
Licences or permits	-	4	2	-	-	-	-	-	2	62,0%	-	-	-
Transfer and subsidies - Operational	173 957	173 957	70 316	40,4%	58 164	33,4%	42 265	24,3%	170 745	98,2%	42 680	96,0%	(1,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 361 480	1 442 534	383 224	28,1%	302 131	22,2%	105 398	7,3%	790 753	54,8%	212 139	53,8%	(50,3%)
Employee related costs	326 221	331 484	88 030	27,0%	72 724	22,3%	27 466	8,3%	188 220	56,8%	36 188	42,1%	(24,1%)
Remuneration of councillors	13 913	13 761	4 102	29,5%	3 835	27,6%	2 193	15,9%	10 130	73,6%	3 261	73,3%	(32,7%)
Bulk purchases - electricity	531 559	510 000	196 201	36,9%	107 383	20,2%	65 445	12,8%	369 029	72,4%	73 153	72,5%	(10,5%)
Inventory consumed	80 345	89 280	5 368	6,7%	7 137	8,9%	5 783	6,5%	18 288	20,5%	28 066	36,2%	(78,4%)
Debt impairment	69 319	67 436	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	82 660	72 781	12 130	14,7%	-	-	-	-	12 130	16,7%	-	-	-
Interest	73 256	68 256	38 138	52,1%	45 658	62,3%	(37 330)	(54,7%)	46 467	68,1%	29 558	156,8%	(226,3%)
Contracted services	123 768	130 252	18 000	14,5%	46 451	37,5%	25 582	19,6%	90 033	69,1%	31 158	53,3%	(17,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	77 896	4	4%	6	6%	3 172	4,1%	3 183	4,1%	34	8,9%	9 262,4%
Operational costs	59 339	81 387	21 251	35,8%	18 937	31,9%	13 086	16,1%	53 274	65,5%	10 721	58,5%	22,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(228 357)	(260 584)	(92 191)		(85 208)		227 815		50 416		6 892		
Transfers and subsidies - capital (monetary allocations)	40 637	55 999	-	-	18 895	46,5%	589	1,1%	19 483	34,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	75 687	92 244	17 322	22,9%	12 156	16,1%	8 289	9,0%	37 767	40,9%	12 936	59,8%	(35,9%)
National Government	40 637	56 026	4 550	11,2%	8 570	21,1%	4 300	7,7%	17 420	31,1%	11 742	76,9%	(63,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 637	56 026	4 550	11,2%	8 570	21,1%	4 300	7,7%	17 420	31,1%	11 742	76,9%	(63,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 050	36 218	12 773	36,4%	3 585	10,2%	3 988	11,0%	20 346	56,2%	1 194	21,6%	234,0%
Capital Expenditure Functional	75 687	92 244	17 322	22,9%	12 156	16,1%	8 289	9,0%	37 767	40,9%	12 936	59,8%	(35,9%)
Municipal governance and administration	17 000	18 168	3 843	22,6%	709	4,2%	1 292	7,1%	5 844	32,2%	1 194	63,8%	8,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 000	18 168	3 843	22,6%	709	4,2%	1 292	7,1%	5 844	32,2%	1 194	69,5%	8,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	234	50	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	184	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	50	50	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	12 100	-	-	-	-	-	-	-	-	1 186	18,4%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	400	12 100	-	-	-	-	-	-	-	-	1 186	18,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58 052	61 926	13 480	23,2%	11 447	19,7%	6 996	11,3%	31 923	51,5%	10 556	65,5%	(33,7%)
Energy sources	8 900	10 066	81	0,9%	2 907	32,7%	607	6,0%	3 595	35,7%	245	3,5%	147,4%
Water Management	28 952	29 621	4 468	15,4%	4 507	15,6%	3 694	12,5%	12 669	42,8%	6 687	40,2%	(44,8%)
Waste Water Management	2 000	4 239	-	-	1 156	57,8%	-	-	1 156	27,3%	3 624	128,4%	(100,0%)
Waste Management	18 200	18 000	8 930	49,1%	2 876	15,8%	2 696	15,0%	14 503	80,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	965 458	859 742	280 909	29,1%	248 657	25,8%	268 544	31,2%	798 109	92,8%	242 939	65,4%	10,5%
Property rates	197 230	202 453	45 113	22,9%	19 098	9,7%	24 887	12,3%	89 099	44,0%	21 873	53,2%	13,8%
Service charges	544 102	418 005	127 253	23,4%	112 739	20,7%	124 524	29,8%	364 515	87,2%	115 397	47,4%	7,9%
Other revenue	9 527	9 323	(19 734)	(207,1%)	19 328	202,9%	5 659	60,7%	5 252	56,3%	3 912	26,4%	44,7%
Transfers and Subsidies - Operational	173 958	173 958	70 325	40,4%	60 256	34,6%	53 440	30,7%	184 020	105,8%	101 213	166,7%	(47,2%)
Transfers and Subsidies - Capital	40 640	56 002	57 821	142,3%	37 237	91,6%	59 366	106,0%	154 424	275,7%	-	63,3%	(100,0%)
Interest	-	-	131	-	-	-	668	-	799	-	545	113,0%	22,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 209 506)	(1 225 453)	(143 446)	11,9%	(125 989)	10,4%	(85 488)	7,0%	(354 922)	29,0%	(183 837)	35,0%	(53,5%)
Suppliers and employees	(1 209 506)	(1 225 453)	(143 446)	11,9%	(125 989)	10,4%	(85 488)	7,0%	(354 922)	29,0%	(183 837)	36,4%	(53,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(244 048)	(365 711)	137 463	(56,3%)	122 668	(50,3%)	183 056	(50,1%)	443 187	(121,2%)	59 102	(682,6%)	209,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 687)	(92 244)	(18 940)	25,0%	(17 191)	22,7%	(8 534)	9,3%	(44 664)	48,4%	(12 717)	62,9%	(32,9%)
Capital assets	(75 687)	(92 244)	(18 940)	25,0%	(17 191)	22,7%	(8 534)	9,3%	(44 664)	48,4%	(12 717)	62,9%	(32,9%)
Net Cash from/(used) Investing Activities	(75 687)	(92 244)	(18 940)	25,0%	(17 191)	22,7%	(8 534)	9,3%	(44 664)	48,4%	(12 717)	62,9%	(32,9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(319 734)	(457 955)	118 523	(37,1%)	105 478	(33,0%)	174 522	(38,1%)	398 523	(87,0%)	46 385	(274,4%)	276,2%
Cash/cash equivalents at the year begin:	15 481	15 481	31 044	200,5%	142 937	923,3%	248 415	1 604,7%	31 044	200,5%	73 000	(16 111,4%)	240,3%
Cash/cash equivalents at the year end:	(304 254)	(442 474)	142 937	(47,0%)	248 415	(81,6%)	422 937	(95,6%)	422 937	(95,6%)	119 384	(123,2%)	254,3%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	11 744	4,3%	17 685	6,5%	241 336	89,1%	270 764	9,3%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 411	,4%	10 016	,4%	13 658	,6%	2 326 952	98,6%	2 361 038	80,7%
Auditor-General	-	-	-	-	-	-	2 591	100,0%	2 591	,1%
Other	-	-	-	-	-	-	291 813	100,0%	291 813	10,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 411	,4%	21 760	,7%	31 343	1,1%	2 862 703	97,8%	2 926 217	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	354 211	354 211	94 743	26,7%	91 541	25,8%	84 463	23,8%	270 746	76,4%	66 763	69,8%	26,5%	
Exchange Revenue														
Service charges - Electricity	92 946	92 946	18 724	20,1%	20 510	22,1%	20 922	22,5%	60 155	64,7%	16 832	63,6%	24,3%	
Service charges - Water	27 610	27 610	6 881	24,9%	6 957	25,2%	7 049	25,5%	20 887	75,6%	6 540	76,3%	7,8%	
Service charges - Waste Water Management	25 270	25 270	6 797	26,9%	6 648	26,3%	6 733	26,6%	20 179	79,9%	6 274	79,4%	7,3%	
Service charges - Waste Management	9 477	9 477	2 532	26,7%	2 564	27,1%	2 635	27,8%	7 730	81,6%	2 358	78,1%	11,7%	
Sale of Goods and Rendering of Services	3 237	3 237	281	8,7%	424	13,1%	231	7,1%	936	28,9%	197	36,6%	17,1%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	45 302	45 302	8 163	18,0%	12 338	27,2%	12 605	27,8%	33 106	73,1%	-	36,4%	(100,0%)	
Interest earned from Current and Non Current Assets	358	358	173	48,2%	146	40,7%	97	27,2%	416	116,2%	169	171,6%	(42,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	332	332	112	33,8%	105	31,7%	114	34,2%	331	99,7%	71	66,8%	60,3%	
Licence and permits	8 277	8 277	911	11,0%	707	8,5%	833	10,1%	2 451	29,6%	1 104	49,6%	(24,6%)	
Operational Revenue	48	48	0	,1%	8	17,2%	0	-	8	17,4%	0	51,7%	(98,5%)	
Non-Exchange Revenue														
Property rates	37 171	37 171	8 177	22,0%	7 759	20,9%	7 852	21,1%	23 789	64,0%	7 458	64,3%	5,3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	159	159	28	17,7%	31	19,3%	39	24,3%	98	61,4%	37	89,4%	4,1%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	104 024	104 024	41 963	40,3%	33 344	32,1%	25 352	24,4%	100 659	96,8%	25 722	88,6%	(1,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	349 012	349 012	70 599	20,2%	45 350	13,0%	106 433	30,5%	222 382	63,7%	38 503	43,9%	176,4%	
Employee related costs	71 924	71 924	-	-	-	-	59 742	83,1%	59 742	83,1%	78	,5%	76 484,4%	
Remuneration of councillors	6 448	6 448	-	-	-	-	6 149	95,4%	6 149	95,4%	-	-	(100,0%)	
Bulk purchases - electricity	99 473	99 473	35 619	35,8%	15 478	15,6%	22 815	22,9%	73 912	74,3%	16 098	69,4%	41,7%	
Inventory consumed	12 507	12 507	915	7,3%	6 975	55,8%	4 977	39,8%	12 867	102,9%	8 065	122,8%	(38,3%)	
Debt impairment	66 948	66 948	11 113	16,6%	-	-	-	-	11 113	16,6%	-	-	-	
Depreciation and amortisation	22 503	22 503	-	-	-	-	-	-	-	-	-	-	-	
Interest	16 990	8 990	6 611	38,9%	8 270	48,7%	2 055	22,9%	16 936	188,4%	6 178	74,7%	(66,7%)	
Contracted services	34 118	42 118	8 401	24,6%	7 194	21,1%	4 397	10,4%	19 992	47,5%	5 489	66,3%	(19,9%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	18 102	18 102	7 940	43,9%	7 432	41,1%	6 299	34,8%	21 672	119,7%	2 595	97,2%	142,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 199	5 199	24 144		46 191		(21 970)		48 364		28 260			
Transfers and subsidies - capital (monetary allocations)	36 705	36 705	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	41 904	41 904	24 144		46 191		(21 970)		48 364		28 260			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	41 904	41 904	24 144		46 191		(21 970)		48 364		28 260			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	41 904	41 904	24 144		46 191		(21 970)		48 364		28 260			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	21	21	48	229,8%	60	286,0%	9	42,1%	118	557,9%	23	58,4%	(60,6%)	
Surplus/(Deficit) for the year	41 925	41 925	24 192		46 251		(21 961)		48 482		28 282			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	36 500	36 500	6 920	19,0%	8 987	24,6%	2 939	8,1%	18 846	51,6%	10 727	68,8%	(72,6%)
National Government	36 500	36 500	6 920	19,0%	8 987	24,6%	2 533	6,9%	18 440	50,5%	10 727	68,3%	(76,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 500	36 500	6 920	19,0%	8 987	24,6%	2 533	6,9%	18 440	50,5%	10 727	68,3%	(76,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	406	-	406	-	-	-	(100,0%)
Capital Expenditure Functional	36 500	36 500	6 920	19,0%	9 532	26,1%	7 535	20,6%	23 987	65,7%	10 727	68,9%	(28,8%)
Municipal governance and administration					545		458		1 003				(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	545	-	458	-	1 003	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety												1,9%	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	1,9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services			1 029		1 751		6 268		9 047		5 032	257,3%	24,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	1 029	-	1 751	-	6 268	-	9 047	-	5 032	257,3%	24,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 500	36 500	5 891	16,1%	7 237	19,8%	808	2,2%	13 936	38,2%	5 696	52,9%	(85,8%)
Energy sources	33 500	33 500	3 443	10,3%	6 995	20,9%	-	-	10 438	31,2%	1 838	65,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	3 000	2 448	81,6%	241	8,0%	808	26,9%	3 498	116,6%	3 857	35,7%	(79,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	314 114	314 114	94 006	29,9%	82 371	26,2%	66 759	21,3%	243 136	77,4%	74 849	86,6%	(10,8%)
Property rates	26 020	26 020	9 630	37,0%	5 047	19,4%	6 459	24,8%	21 135	81,2%	3 302	63,5%	96,6%
Service charges	108 712	108 712	20 448	18,8%	27 588	25,4%	25 270	23,2%	73 306	67,4%	19 946	77,6%	26,7%
Other revenue	37 883	37 883	3 217	8,5%	2 324	6,1%	2 871	7,6%	8 411	22,2%	3 641	33,0%	(21,2%)
Transfers and Subsidies - Operational	104 436	104 436	49 118	47,0%	35 936	34,4%	28 477	27,3%	113 531	108,7%	31 228	119,7%	(8,8%)
Transfers and Subsidies - Capital	36 705	36 705	11 593	31,6%	11 477	31,3%	3 683	10,0%	26 753	72,9%	16 733	109,1%	(78,0%)
Interest	358	358	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(280 245)	(280 245)	(65 467)	23,4%	(49 806)	17,8%	(51 615)	18,4%	(166 888)	59,6%	(37 167)	50,5%	38,9%
Suppliers and employees	(263 245)	(263 245)	(65 467)	24,9%	(49 806)	18,9%	(51 615)	19,6%	(166 888)	63,4%	(37 167)	54,0%	(38,9%)
Finance charges	(17 000)	(17 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 869	33 869	28 538	84,3%	32 565	96,1%	15 145	44,7%	76 248	225,1%	37 683	686,1%	(59,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 500)	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(2 561)	7,0%	(15 888)	43,5%	(12 177)	96,0%	(79,0%)
Capital assets	(36 500)	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(2 561)	7,0%	(15 888)	43,5%	(12 177)	96,0%	(79,0%)
Net Cash from/(used) Investing Activities	(36 500)	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(2 561)	7,0%	(15 888)	43,5%	(12 177)	96,0%	(79,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 631)	(2 631)	21 919	(83,2%)	25 858	(982,9%)	12 583	(478,3%)	60 360	(2 294,5%)	25 506	(438,5%)	(50,7%)
Cash/cash equivalents at the year begin:	112 074	112 074	24 434	21,8%	41 824	37,3%	60 504	54,0%	24 434	21,8%	63 847	9,8%	(5,2%)
Cash/cash equivalents at the year end:	109 443	109 443	41 824	38,2%	60 504	55,3%	73 087	66,8%	73 087	66,8%	89 353	162,4%	(18,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 717	2,2%	1 489	1,2%	1 557	1,3%	116 668	95,3%	122 432	14,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 612	7,8%	4 531	4,6%	2 497	2,6%	83 227	85,0%	97 866	11,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 552	2,5%	2 017	2,0%	1 960	1,9%	95 274	93,6%	101 803	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 594	1,8%	2 533	1,8%	1 601	1,1%	135 013	95,3%	141 740	16,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 021	1,3%	991	1,2%	938	1,2%	77 285	96,3%	80 235	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 270	100,0%	2 270	3,3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 146	1,6%	4 142	1,6%	4 062	1,6%	242 266	95,1%	254 616	30,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	1%	23	1%	36	1%	38 710	99,7%	38 807	4,6%	-	-	-	-
Total By Income Source	20 679	2,5%	15 726	1,9%	12 651	1,5%	790 712	94,2%	839 769	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	417	2,1%	409	2,1%	384	1,9%	18 489	93,9%	19 699	2,3%	-	-	-	-
Commercial	11 616	4,7%	6 715	2,7%	3 618	1,5%	223 759	91,1%	245 708	29,3%	-	-	-	-
Households	8 647	1,5%	8 602	1,5%	8 649	1,5%	546 464	95,5%	574 361	68,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 679	2,5%	15 726	1,9%	12 651	1,5%	790 712	94,2%	839 769	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 282	9,8%	5 519	7,4%	10 822	14,5%	50 926	68,3%	74 549	21,2%
Bulk Water	-	-	2 718	11,4%	-	-	21 048	88,6%	23 766	6,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 452	1,8%	2 399	1,0%	3 199	1,3%	238 711	96,0%	248 761	70,8%
Auditor-General	717	15,9%	3 024	67,1%	-	-	768	17,0%	4 509	1,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 451	3,5%	13 659	3,9%	14 021	4,0%	311 454	88,6%	351 585	100,0%

Contact Details

Municipal Manager	Mr Johnny Mokgatsi	017 773 2031
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	3 087 553	3 072 268	639 775	20,7%	655 380	21,2%	646 117	21,0%	1 941 272	63,2%	615 100	63,7%	5,0%	
Exchange Revenue														
Service charges - Electricity	882 082	882 082	104 572	11,9%	152 717	17,3%	129 271	14,7%	386 560	43,8%	118 625	47,6%	9,0%	
Service charges - Water	674 301	674 301	91 504	13,6%	125 379	18,6%	113 238	16,8%	330 121	49,0%	151 417	63,7%	(25,2%)	
Service charges - Waste Water Management	172 527	172 527	36 383	21,1%	39 962	23,2%	32 493	18,8%	108 839	63,1%	35 995	67,9%	(9,7%)	
Service charges - Waste Management	171 626	171 626	34 919	20,3%	34 200	19,9%	37 229	21,7%	106 347	62,0%	35 315	65,0%	5,4%	
Sale of Goods and Rendering of Services	5 123	5 123	1 693	33,1%	1 812	35,4%	1 890	36,9%	5 395	105,3%	1 334	90,9%	41,6%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	203 622	203 622	63 936	31,4%	50 817	25,0%	63 752	31,3%	178 505	87,7%	51 339	72,0%	24,2%	
Interest earned from Current and Non Current Assets	15 610	15 610	5 111	32,7%	4 626	29,6%	3 010	19,3%	12 748	81,7%	6 809	85,4%	(55,8%)	
Dividends	24	24	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 432	5 432	992	18,3%	2 575	47,4%	1 460	26,9%	5 027	92,6%	2 483	116,6%	(41,2%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	11 643	11 643	170	1,5%	201	1,7%	1 081	9,3%	1 453	12,5%	212	5,6%	410,1%	
Non-Exchange Revenue														
Property rates	424 452	424 452	97 766	23,0%	91 695	21,6%	101 770	24,0%	291 231	68,6%	96 338	71,9%	5,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	39 807	19 807	901	2,3%	902	2,3%	1 032	5,2%	2 835	14,3%	439	3,0%	134,9%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	457 114	461 829	198 124	43,3%	143 854	31,5%	116 326	25,2%	458 304	99,2%	109 442	86,2%	6,3%	
Interest	21 688	21 688	3 703	17,1%	6 640	30,6%	8 106	37,4%	18 449	85,1%	5 353	68,8%	51,4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	35 459	-	35 459	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	3 019 754	3 141 752	880 096	29,1%	785 039	26,0%	760 224	24,2%	2 425 360	77,2%	714 090	71,3%	6,5%	
Employee related costs	680 420	680 420	156 158	23,0%	158 792	23,3%	161 083	23,7%	476 034	70,0%	150 163	67,1%	7,3%	
Remuneration of councillors	33 822	33 822	2 179	6,4%	18 232	53,9%	7 717	22,8%	28 128	83,2%	6 273	60,3%	23,0%	
Bulk purchases - electricity	757 735	757 735	334 602	44,2%	222 041	29,3%	208 993	27,6%	765 637	101,0%	239 254	98,3%	(12,6%)	
Inventory consumed	504 571	564 226	140 347	27,8%	114 376	22,7%	193 979	34,4%	448 702	79,5%	115 098	72,9%	68,5%	
Debt impairment	220 158	220 158	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	205 829	205 829	31 646	15,4%	31 982	15,5%	31 368	15,2%	94 966	46,2%	29 194	54,6%	7,4%	
Interest	140 087	140 087	117 183	83,7%	98 821	70,5%	40 168	28,7%	256 172	182,9%	102 220	153,1%	(60,7%)	
Contracted services	305 025	353 253	76 523	25,1%	79 740	26,1%	51 326	14,5%	207 588	58,8%	57 394	60,1%	(10,6%)	
Transfers and subsidies	28 461	36 461	4 802	16,9%	13 838	48,6%	10 379	28,5%	29 019	79,6%	(48)	(2,%)	(21 940,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	143 647	149 761	16 655	11,6%	47 217	32,9%	19 174	12,8%	83 046	55,5%	14 542	50,4%	31,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	1	-	-	-	36 037	-	36 038	-	-	-	(100,0%)	
Surplus/(Deficit)	67 799	(69 484)	(240 322)		(129 660)		(114 107)		(484 088)		(98 990)			
Transfers and subsidies - capital (monetary allocations)	111 490	125 258	18 840	16,9%	52 976	47,5%	43 426	34,7%	115 242	92,0%	17 932	55,4%	142,2%	
Transfers and subsidies - capital (in-kind)	-	78	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	123 427	193 593	46 548	37,7%	38 698	31,4%	45 503	23,5%	130 749	67,5%	32 833	39,4%	38,6%
National Government	115 557	111 805	39 917	34,5%	34 392	29,8%	26 413	23,6%	100 722	90,1%	20 474	61,0%	29,0%
Provincial Government	-	10 020	-	-	795	5,7%	5 776	57,6%	6 571	65,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	78	-	-	-	-	-	-	-	-	7 087	67,8%	(100,0%)
Transfers recognised - capital	115 557	121 903	39 917	34,5%	35 187	30,5%	32 189	26,4%	107 294	88,0%	27 561	61,7%	16,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 870	71 690	6 631	84,3%	3 511	44,6%	13 314	18,6%	23 455	32,7%	5 272	14,4%	152,5%
Capital Expenditure Functional	172 677	196 093	48 663	28,2%	38 309	22,2%	45 503	23,2%	132 474	67,6%	34 043	40,0%	33,7%
Municipal governance and administration	8 550	7 700	2 229	26,1%	759	8,9%	860	11,2%	3 847	50,0%	521	13,0%	65,0%
Executive and Council	1 300	650	115	8,8%	200	15,4%	-	-	315	48,4%	-	3,4%	-
Finance and administration	7 250	7 050	2 114	29,2%	558	7,7%	860	12,2%	3 533	50,1%	521	14,2%	65,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 750	5 050	-	-	725	6,7%	843	16,7%	1 568	31,1%	228	5,9%	269,2%
Community and Social Services	3 500	2 250	-	-	725	20,7%	824	36,6%	1 549	68,8%	705	15,5%	16,9%
Sport And Recreation	-	1 300	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 250	1 500	-	-	-	-	19	1,3%	19	1,3%	(476)	-	(104,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 727	88 143	18 554	27,0%	24 365	35,5%	22 578	25,6%	65 497	74,3%	18 830	58,6%	19,9%
Planning and Development	45 407	66 652	13 923	30,7%	24 173	53,2%	16 426	24,6%	54 522	81,8%	18 820	66,6%	(12,7%)
Road Transport	22 300	15 546	4 632	20,8%	125	6%	5 811	37,4%	10 568	68,0%	-	-	(100,0%)
Environmental Protection	1 020	5 945	-	-	67	6,5%	341	5,7%	408	6,9%	10	1,0%	3 228,4%
Trading Services	84 650	95 200	27 880	32,9%	12 460	14,7%	21 222	22,3%	61 561	64,7%	14 463	41,4%	46,7%
Energy sources	48 650	52 358	20 694	42,5%	7 391	15,2%	12 197	23,3%	40 282	76,9%	7 087	44,9%	72,1%
Water Management	30 000	17 020	5 736	19,1%	3 383	11,3%	5 964	35,0%	15 083	88,6%	521	5,4%	1 043,9%
Waste Water Management	-	25 822	1 450	-	1 686	-	3 060	11,9%	6 196	24,0%	6 855	72,0%	(55,4%)
Waste Management	6 000	-	-	-	-	-	-	-	-	-	-	-	10,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 706 673	2 805 371	630 125	23,3%	600 930	22,2%	555 725	19,8%	1 786 780	63,7%	567 279	71,3%	(2,0%)
Property rates	340 030	340 030	76 715	22,6%	85 161	25,0%	89 834	26,4%	251 710	74,0%	82 302	115,8%	9,2%
Service charges	1 714 900	1 714 900	275 702	16,1%	312 072	18,2%	284 781	16,6%	872 555	50,9%	298 015	62,4%	(4,4%)
Other revenue	67 529	47 529	10 290	15,2%	16 873	25,0%	12 905	27,2%	40 068	84,3%	18 004	14,4%	(28,3%)
Transfers and Subsidies - Operational	457 114	458 429	208 653	45,6%	142 234	31,1%	117 867	25,7%	468 755	102,3%	118 777	86,6%	(8%)
Transfers and Subsidies - Capital	111 490	228 873	53 814	48,3%	41 723	37,4%	47 674	20,8%	143 211	62,6%	45 427	152,9%	4,9%
Interest	15 610	15 610	4 951	31,7%	2 867	18,4%	2 663	17,1%	10 481	67,1%	4 755	56,2%	(44,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 595 404)	(2 628 655)	(337 440)	13,0%	(461 647)	17,8%	(249 239)	9,5%	(1 048 325)	39,9%	(278 912)	35,8%	(10,6%)
Suppliers and employees	(2 455 318)	(2 628 655)	(337 440)	13,7%	(461 647)	18,8%	(249 239)	9,5%	(1 048 325)	39,9%	(278 912)	37,9%	(10,6%)
Finance charges	(140 087)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 269	176 716	292 686	263,0%	139 283	125,2%	306 486	173,4%	738 454	417,9%	288 367	(1 436,3%)	6,3%
Cash Flow from Investing Activities													
Receipts			14 670						14 670				
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	-	-	14 670	-	-	-	-	-	14 670	-	-	-	-
Payments	(172 677)	(207 412)	(74 006)	42,9%	(43 439)	25,2%	(51 308)	24,7%	(168 752)	81,4%	(34 515)	49,5%	48,7%
Capital assets	(172 677)	(207 412)	(74 006)	42,9%	(43 439)	25,2%	(51 308)	24,7%	(168 752)	81,4%	(34 515)	49,5%	48,7%
Net Cash from/(used) Investing Activities	(172 677)	(207 412)	(59 336)	34,4%	(43 439)	25,2%	(51 308)	24,7%	(154 082)	74,3%	(34 515)	49,5%	48,7%
Cash Flow from Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities													
Net Increase/(Decrease) in cash held	(61 408)	(30 696)	233 350	(380,0%)	95 845	(156,1%)	255 178	(831,3%)	584 372	(1 903,8%)	253 852	(312,1%)	,5%
Cash/cash equivalents at the year begin:	256 446	256 446	174 234	67,9%	356 081	138,9%	451 925	176,2%	174 234	67,9%	723 907	113,4%	(37,6%)
Cash/cash equivalents at the year end:	195 038	225 750	356 081	182,6%	451 925	231,7%	707 103	313,2%	707 103	313,2%	977 759	(3 505,4%)	(27,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 371	3,9%	20 889	1,9%	21 659	1,9%	1 033 132	92,3%	1 119 051	28,5%	(137 095)	(12,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 060	8,2%	12 054	2,7%	10 667	2,4%	379 697	86,6%	438 477	11,2%	(42 521)	(9,7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	27 666	8,0%	11 055	3,2%	9 635	2,8%	296 604	86,0%	344 960	8,8%	(16 733)	(4,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 061	2,8%	8 587	2,0%	8 485	2,0%	395 900	93,1%	425 033	10,8%	(54 843)	(12,9%)	-	-
Receivables from Exchange Transactions - Waste Management	12 220	3,1%	8 529	2,2%	7 965	2,0%	361 964	92,7%	390 678	9,9%	(49 412)	(12,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	24 795	3,0%	24 407	3,0%	23 967	2,9%	741 060	91,0%	814 228	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 037	4,3%	4 465	1,1%	8 087	2,1%	364 711	92,5%	394 300	10,0%	(14 726)	(3,7%)	-	-
Total By Income Source	173 210	4,4%	89 986	2,3%	90 465	2,3%	3 573 068	91,0%	3 926 728	100,0%	(315 330)	(8,0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 877	8,5%	1 192	2,6%	1 137	2,5%	39 522	86,4%	45 729	1,2%	-	-	-	-
Commercial	57 743	12,9%	12 071	2,7%	14 343	3,2%	362 536	81,2%	446 693	11,4%	(428)	(-1,1%)	-	-
Households	111 589	3,2%	76 724	2,2%	74 985	2,2%	3 171 009	92,3%	3 434 307	87,5%	(314 903)	(9,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	173 210	4,4%	89 986	2,3%	90 465	2,3%	3 573 068	91,0%	3 926 728	100,0%	(315 330)	(8,0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	148 966	10,0%	-	-	80 530	5,4%	1 257 557	84,6%	1 487 053	26,4%
Bulk Water	14 249	14,6%	-	-	6 908	7,1%	76 592	78,4%	97 748	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 683	1,6%	42 958	1,1%	24 428	,6%	3 913 070	96,8%	4 043 138	71,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	225 898	4,0%	42 958	,8%	111 865	2,0%	5 247 218	93,2%	5 627 939	100,0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	391 721	846 532	249 974	63,8%	252 555	64,5%	160 205	18,9%	662 735	78,3%	100 206	96,1%	59,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	1 000	3 000	937	93,7%	209	20,9%	(342)	(11,4%)	803	26,8%	458	131,9%	(174,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38	38	-	-	-	-	-	-	-	-	9	23,8%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	21 070	25 070	2 741	13,0%	2 014	9,6%	2 128	8,5%	6 883	27,5%	4 102	49,2%	(48,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	200	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	700	900	38	5,5%	454	64,9%	328	36,5%	821	91,2%	254	122,1%	29,1%
Operational Revenue	24 539	24 539	3 713	15,1%	6 252	25,5%	4 653	19,0%	14 618	59,6%	2 636	91,6%	76,5%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	343 825	792 786	242 545	70,5%	243 627	70,9%	153 438	19,4%	639 610	80,7%	92 747	98,9%	65,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	401 383	848 663	194 044	48,3%	207 880	51,8%	140 370	16,5%	542 294	63,9%	85 486	67,3%	64,2%
Employee related costs	231 914	222 526	52 071	22,5%	52 742	22,7%	55 731	25,0%	160 544	72,1%	51 166	89,5%	8,9%
Remuneration of councillors	15 943	15 943	3 543	22,2%	4 269	26,8%	3 604	22,6%	11 416	71,6%	3 479	72,1%	3,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 825	2 875	97	3,4%	619	21,9%	769	26,7%	1 484	51,6%	723	51,6%	6,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 821	26 821	6 020	22,4%	5 826	21,7%	5 580	20,8%	17 426	65,0%	5 898	71,0%	(5,4%)
Interest	1 480	1 480	-	-	-	-	-	-	-	-	2	2%	(100,0%)
Contracted services	42 092	42 309	13 723	32,6%	10 694	25,4%	6 095	14,4%	30 511	72,1%	5 478	59,3%	11,3%
Transfers and subsidies	7 750	460 535	104 052	1 342,6%	113 802	1 468,4%	57 025	12,4%	274 879	59,7%	914	83,3%	6 142,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	72 557	76 174	14 540	20,0%	19 928	27,5%	11 567	15,2%	46 035	60,4%	17 826	63,7%	(35,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 662)	(2 130)	55 930		44 675		19 835		120 440		14 720		
Transfers and subsidies - capital (monetary allocations)	2 485	2 485	329	13,2%	352	14,2%	1 511	60,8%	2 192	88,2%	45	41,1%	3 276,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 177)	355	56 259		45 027		21 346		122 632		14 765		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 177)	355	56 259		45 027		21 346		122 632		14 765		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 177)	355	56 259		45 027		21 346		122 632		14 765		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 177)	355	56 259		45 027		21 346		122 632		14 765		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance													
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital													
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	8 277	8 527	10	,1%	5 594	67,6%	2 036	23,9%	7 640	89,6%	1 033	49,3%	97,1%
Municipal governance and administration	8 277	8 527	10	,1%	5 594	67,6%	2 032	23,8%	7 636	89,6%	1 033	49,3%	96,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 277	8 527	10	,1%	5 594	67,6%	2 032	23,8%	7 636	89,6%	1 033	49,3%	96,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety													
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services													
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services													
Energy sources	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24					2022/23				
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R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	394 206	849 017	243 755	61,8%	256 858	65,2%	204 804	24,1%	705 417	83,1%	102 129	106,6%	100,5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 000	3 000	1 077	107,7%	240	24,0%	(394)	(13,1%)	923	30,8%	424	125,1%	(192,8%)
Other revenue	1 327	1 177	69	5,2%	9 049	682,1%	11 634	988,8%	20 752	1 763,7%	322	1 238,6%	3 513,6%
Transfers and Subsidies - Operational	350 325	799 286	192 127	54,8%	239 069	68,2%	185 370	23,2%	616 566	77,1%	96 464	100,3%	92,2%
Transfers and Subsidies - Capital	20 485	20 485	49 110	239,7%	7 190	35,1%	6 910	33,7%	63 210	308,6%	4 919	164,8%	40,5%
Interest	21 070	25 070	1 372	6,5%	1 311	6,2%	1 283	5,1%	3 965	15,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(374 729)	(822 008)	(81 202)	21,7%	(18 198)	4,9%	(46 436)	5,6%	(145 836)	17,7%	(13 364)	11,4%	247,5%
Suppliers and employees	(374 729)	(822 008)	(81 202)	21,7%	(18 198)	4,9%	(46 436)	5,6%	(145 836)	17,7%	(13 364)	11,4%	247,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 477	27 009	162 553	834,6%	238 660	1 225,3%	158 369	586,4%	559 582	2 071,8%	88 765	(2 809,7%)	78,4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 200	18 482	162 553	1 451,3%	238 660	2 130,8%	158 369	856,9%	559 582	3 027,7%	88 765	(2 809,7%)	78,4%
Cash/cash equivalents at the year begin:	255 951	255 951	243 687	95,2%	406 240	158,7%	644 901	252,0%	243 687	95,2%	499 231	165,0%	29,2%
Cash/cash equivalents at the year end:	267 151	274 433	406 240	152,1%	644 901	241,4%	803 269	292,7%	803 269	292,7%	587 996	410,3%	36,6%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	34,4%	-	-	-	-	67	65,6%	103	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35	34,4%	-	-	-	-	67	65,6%	103	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	773 969	773 969	168 149	21,7%	109 490	14,1%	94 429	12,2%	372 067	48,1%	76 112	47,1%	24,1%
Property rates	68 227	68 227	18 993	27,8%	15 732	23,1%	23 784	34,9%	58 509	85,8%	18 762	73,0%	26,8%
Service charges	380 407	380 407	75 532	19,9%	44 318	11,7%	67 549	17,8%	187 398	49,3%	51 427	52,3%	31,3%
Other revenue	122 019	122 019	16 120	13,2%	26 579	21,8%	2 543	2,1%	45 241	37,1%	4 649	22,6%	(45,3%)
Transfers and Subsidies - Operational	144 142	144 142	46 211	32,1%	22 862	15,9%	-	-	69 073	47,9%	1 028	62,9%	(100,0%)
Transfers and Subsidies - Capital	59 174	59 174	10 700	18,1%	-	-	-	-	10 700	18,1%	-	-	15,1%
Interest	-	-	593	-	-	-	553	-	1 147	-	246	-	124,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(707 266)	(707 266)	(101 620)	14,4%	(85 154)	12,0%	(75 834)	10,7%	(262 607)	37,1%	(36 812)	31,1%	106,0%
Suppliers and employees	(673 914)	(673 914)	(101 620)	15,1%	(85 154)	12,6%	(75 834)	11,3%	(262 607)	39,0%	(36 812)	32,9%	106,0%
Finance charges	(33 352)	(33 352)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 703	66 703	66 528	99,7%	24 336	36,5%	18 596	27,9%	109 460	164,1%	39 300	138,0%	(52,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 078)	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(15 130)	25,6%	(36 116)	61,1%	(11 430)	45,8%	32,4%
Capital assets	(59 078)	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(15 130)	25,6%	(36 116)	61,1%	(11 430)	45,8%	32,4%
Net Cash from/(used) Investing Activities	(59 078)	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(15 130)	25,6%	(36 116)	61,1%	(11 430)	45,8%	32,4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 625	7 625	55 797	73,8%	14 082	184,7%	3 465	45,4%	73 344	961,9%	27 870	258,0%	(87,6%)
Cash/cash equivalents at the year begin:	3 767	3 767	5 033	133,6%	60 667	1 610,4%	74 749	1 984,2%	5 033	133,6%	103 342	166,3%	(27,7%)
Cash/cash equivalents at the year end:	11 392	11 392	60 667	532,5%	74 749	656,1%	78 214	686,6%	78 214	686,6%	131 212	250,2%	(40,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 230	3,0%	3 117	1,5%	3 337	1,6%	198 430	94,0%	211 115	20,7%	6	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 080	44,4%	1 227	4,2%	624	2,1%	14 539	49,3%	29 470	2,9%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 824	4,0%	9 289	2,7%	7 875	2,3%	312 855	91,0%	343 843	33,8%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 120	5,6%	519	2,6%	451	2,3%	17 866	89,5%	19 956	2,0%	5	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	4,9%	622	2,7%	472	2,1%	20 729	90,4%	22 938	2,3%	4	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	8 078	2,8%	8 100	2,9%	18 935	6,7%	248 910	87,6%	284 023	27,9%	9	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	5	-	1	-	1	-	106 943	100,0%	106 951	10,5%	-	-	-	-
Total By Income Source	43 453	4,3%	22 875	2,2%	31 696	3,1%	920 272	90,4%	1 018 295	100,0%	29	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 316	37,5%	506	1,7%	636	2,1%	17 706	58,7%	30 165	3,0%	(0)	-	-	-
Commercial	14 819	8,0%	7 068	3,8%	7 093	3,8%	156 210	84,4%	185 191	18,2%	14	-	-	-
Households	17 318	2,2%	15 300	1,9%	23 967	3,0%	746 355	93,0%	802 940	78,9%	15	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	43 453	4,3%	22 875	2,2%	31 696	3,1%	920 272	90,4%	1 018 295	100,0%	29	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 011	1,8%	17 107	2,2%	16 279	2,1%	732 314	93,9%	779 712	63,3%
Bulk Water	7 046	4,7%	-	-	3 497	2,3%	138 835	92,9%	149 378	12,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 342	11,3%	343	,1%	8 090	2,7%	260 844	85,9%	303 618	24,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	55 398	4,5%	17 450	1,4%	27 866	2,3%	1 131 994	91,8%	1 232 708	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 709 690	4 458 386	1 124 693	23,9%	578 512	12,3%	990 272	22,2%	2 693 477	60,4%	831 436	70,1%	19,1%
Exchange Revenue													
Service charges - Electricity	1 792 979	1 632 397	396 963	22,1%	217 913	12,2%	322 992	19,8%	937 868	57,5%	232 721	66,5%	38,8%
Service charges - Water	552 380	507 468	103 593	18,8%	75 557	13,7%	100 190	19,7%	279 340	50,0%	86 661	57,8%	15,6%
Service charges - Waste Water Management	164 245	157 999	37 373	22,8%	28 438	17,3%	36 351	23,0%	102 162	64,7%	32 419	66,8%	12,1%
Service charges - Waste Management	226 015	198 020	40 374	17,9%	27 230	12,0%	40 400	20,4%	108 004	54,5%	34 791	70,0%	16,1%
Sale of Goods and Rendering of Services	19 087	16 671	3 923	20,6%	2 949	15,5%	3 948	23,7%	10 821	64,9%	3 728	69,4%	5,9%
Agency services	2 961	2 874	709	23,9%	507	17,1%	746	25,9%	1 962	68,3%	709	74,0%	5,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	369 156	76 268	24,8%	53 168	17,3%	86 701	24,1%	216 137	60,2%	74 375	71,4%	16,6%
Interest earned from Current and Non Current Assets	4 145	9 408	2 334	56,3%	1 409	34,0%	2 250	23,9%	5 993	63,7%	1 570	88,1%	43,3%
Dividends	200	200	-	-	-	-	41	20,7%	41	20,7%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	17 462	4 279	22,5%	3 101	16,3%	4 061	23,3%	11 441	65,5%	3 772	73,3%	7,7%
Licence and permits	432	424	52	12,1%	52	12,0%	163	38,3%	267	62,9%	155	87,2%	4,7%
Operational Revenue	67 415	67 518	3 425	5,1%	15 715	23,3%	23 907	35,4%	43 048	63,8%	20 252	60,5%	18,1%
Non-Exchange Revenue													
Property rates	874 676	793 185	185 810	21,2%	129 433	14,8%	195 118	24,6%	510 361	64,3%	169 683	64,9%	15,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	30 130	7 324	25,0%	6 510	22,2%	5 597	18,6%	19 430	64,5%	7 185	73,2%	(22,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	(8)	-	(100,0%)
Transfer and subsidies - Operational	584 869	582 553	245 110	41,9%	4 393	8%	148 329	25,5%	397 832	68,3%	147 317	99,5%	7%
Interest	66 484	83 920	17 155	25,8%	12 137	18,3%	19 477	23,2%	48 769	58,1%	16 108	75,7%	20,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 572)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 909 490	5 179 632	859 594	17,5%	787 571	16,0%	986 317	19,0%	2 633 482	50,8%	1 121 376	64,2%	(12,0%)
Employee related costs	1 063 989	1 063 989	258 550	24,3%	173 737	16,3%	257 422	24,2%	689 709	64,8%	252 679	73,6%	1,9%
Remuneration of councillors	34 141	34 141	7 723	22,6%	7 084	20,8%	8 010	23,5%	22 818	66,8%	5 658	52,3%	41,6%
Bulk purchases - electricity	1 650 385	1 645 385	273 088	16,5%	340 874	20,7%	403 838	24,5%	1 017 801	61,9%	331 599	66,1%	21,8%
Inventory consumed	206 690	213 350	33 752	16,3%	39 915	19,3%	61 128	28,7%	134 796	63,2%	78 693	70,8%	(22,3%)
Debt impairment	722 059	722 059	120 343	16,7%	60 176	8,3%	120 343	16,7%	300 862	41,7%	112 463	68,4%	7,0%
Depreciation and amortisation	297 385	297 385	-	-	-	-	-	-	-	-	17 882	6,4%	(100,0%)
Interest	99 331	142 572	58 121	58,5%	9 982	10,0%	(32 932)	(23,1%)	35 171	24,7%	174 510	96,3%	(118,9%)
Contracted services	455 941	663 548	67 544	14,8%	128 601	28,2%	138 657	20,9%	334 803	50,5%	111 257	66,8%	24,6%
Transfers and subsidies	5 900	27 751	-	-	-	-	19	1%	19	1%	10	3,6%	78,9%
Irrecoverable debts written off	156 949	156 949	-	-	-	-	(3)	-	(3)	-	-	-	(100,0%)
Operational costs	216 719	212 503	40 472	18,7%	27 201	12,6%	29 834	14,0%	97 507	45,9%	36 623	55,0%	(18,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(199 800)	(721 246)	265 099		(209 059)		3 955		59 995		(289 940)		
Transfers and subsidies - capital (monetary allocations)	216 069	200 633	47 192	21,8%	42 283	19,6%	30 856	15,4%	120 332	60,0%	135 453	62,9%	(77,2%)
Transfers and subsidies - capital (in-kind)	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	234 269	231 324	40 340	17,2%	37 358	15,9%	26 927	11,6%	104 625	45,2%	62 301	52,0%	(56,8%)
National Government	216 069	202 633	40 340	18,7%	36 538	16,9%	25 932	12,8%	102 811	50,7%	61 736	55,0%	(58,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216 069	202 633	40 340	18,7%	36 538	16,9%	25 932	12,8%	102 811	50,7%	61 736	52,4%	(58,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	28 692	-	-	820	4,5%	994	3,5%	1 814	6,3%	566	50,5%	75,7%
Capital Expenditure Functional	241 269	231 324	40 340	16,7%	37 358	15,5%	26 927	11,6%	104 625	45,2%	62 301	52,0%	(56,8%)
Municipal governance and administration	6 700	11 303	-	-	807	12,0%	633	5,6%	1 440	12,7%	337	44,3%	87,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	11 303	-	-	807	12,0%	633	5,6%	1 440	12,7%	337	44,3%	87,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 664	7 270	-	-	2 171	38,3%	648	8,9%	2 819	38,8%	3 249	73,3%	(80,0%)
Community and Social Services	2 000	250	-	-	7 434	10,7%	11 785	16,5%	23 849	33,4%	19 143	43,8%	(38,4%)
Sport And Recreation	3 664	6 028	-	-	2 171	59,2%	648	10,8%	2 819	46,8%	3 251	87,9%	(100,0%)
Public Safety	-	992	-	-	-	-	-	-	-	-	(2)	3,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 500	3 476	-	-	13	,1%	361	10,4%	375	10,8%	2 108	30,8%	(82,9%)
Planning and Development	-	2 126	-	-	13	0,6%	85	4,0%	99	4,6%	1 532	40,3%	(94,4%)
Road Transport	12 000	500	-	-	-	-	-	-	-	-	576	27,8%	(100,0%)
Environmental Protection	500	850	-	-	-	-	276	32,5%	276	32,5%	-	-	(100,0%)
Trading Services	216 404	209 276	40 340	18,6%	34 368	15,9%	25 284	12,1%	99 992	47,8%	56 607	52,7%	(55,3%)
Energy sources	69 404	71 476	4 630	6,7%	7 434	10,7%	11 785	16,5%	23 849	33,4%	19 143	43,8%	(38,4%)
Water Management	64 000	58 465	18 005	28,1%	15 680	24,5%	4 843	8,3%	38 528	65,9%	11 923	68,2%	(59,4%)
Waste Water Management	82 000	76 500	16 864	20,6%	11 161	13,6%	8 333	10,9%	36 358	47,5%	22 399	52,7%	(62,8%)
Waste Management	1 000	2 835	840	84,0%	93	9,3%	323	11,4%	1 257	44,3%	3 143	55,5%	(89,7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 102 052	3 884 692	915 354	22,3%	424 509	10,3%	744 139	19,2%	2 084 002	53,6%	708 222	75,3%	5,1%
Property rates	699 741	634 548	120 446	17,2%	81 123	11,6%	117 037	18,4%	318 605	50,2%	133 979	66,2%	(12,6%)
Service charges	2 188 495	2 344 659	405 693	18,5%	271 343	12,4%	379 434	16,2%	1 056 471	45,1%	338 838	76,3%	12,0%
Other revenue	408 423	112 542	22 592	5,5%	35 267	8,6%	38 679	34,4%	96 537	85,8%	32 140	37,8%	20,3%
Transfers and Subsidies - Operational	584 869	582 553	256 567	43,9%	12 877	2,2%	173 126	29,7%	442 570	76,0%	140 440	99,1%	23,3%
Transfers and Subsidies - Capital	216 069	200 633	110 056	50,9%	23 900	11,1%	35 864	17,9%	169 820	84,6%	62 825	97,6%	(42,9%)
Interest	4 295	9 558	-	-	-	-	-	-	-	-	-	-	-
Dividends	160	200	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 881 997)	(3 652 827)	(666 211)	17,2%	(342 572)	8,8%	(865 903)	23,7%	(1 874 687)	51,3%	(535 757)	52,3%	61,6%
Suppliers and employees	(3 777 016)	(3 511 269)	(666 211)	17,6%	(342 572)	9,1%	(865 903)	24,7%	(1 874 687)	53,4%	(535 757)	60,0%	61,6%
Finance charges	(99 331)	(114 057)	-	-	-	-	-	-	-	-	-	-	2%
Transfers and grants	(5 650)	(27 501)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	220 055	231 865	249 142	113,2%	81 937	37,2%	(121 765)	(52,5%)	209 315	90,3%	172 465	375,4%	(170,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 269)	(231 324)	(62 833)	26,8%	(43 247)	18,5%	(29 486)	12,7%	(135 565)	58,6%	(72 417)	58,3%	(59,3%)
Capital assets	(234 269)	(231 324)	(62 833)	26,8%	(43 247)	18,5%	(29 486)	12,7%	(135 565)	58,6%	(72 417)	58,3%	(59,3%)
Net Cash from/(used) Investing Activities	(234 269)	(231 324)	(62 833)	26,8%	(43 247)	18,5%	(29 486)	12,7%	(135 565)	58,6%	(72 417)	58,3%	(59,3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 214)	541	186 309	(1 310,8%)	38 690	(272,2%)	(151 250)	(27 979,4%)	73 570	13 642,8%	100 048	(11 269,3%)	(251,2%)
Cash/cash equivalents at the year begin:	28 477	15 523	36 223	127,2%	22 478	781,3%	261 168	1 682,5%	36 223	233,4%	612 247	24,8%	(57,3%)
Cash/cash equivalents at the year end:	14 263	16 064	222 478	1 559,8%	261 168	1 831,1%	109 918	684,3%	109 918	684,3%	710 648	2 089,0%	(84,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 832	1,8%	25 392	1,3%	26 963	1,4%	1 866 019	95,5%	1 953 207	22,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 678	5,5%	51 858	3,2%	47 527	2,9%	1 429 185	88,3%	1 618 248	19,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 280	5,0%	30 333	2,7%	26 659	2,3%	1 027 141	90,0%	1 140 814	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 276	1,8%	8 947	1,3%	8 936	1,3%	665 396	95,7%	695 556	8,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 997	2,6%	10 431	2,0%	9 859	1,9%	496 627	93,5%	530 915	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 818	100,0%	1 818	-	-	-	-	-
Interest on Arrear Debtor Accounts	35 984	3,9%	35 439	3,8%	34 899	3,7%	827 179	88,6%	933 501	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	285	-	178	-	134	-	1 660 572	100,0%	1 661 169	19,5%	-	-	-	-
Total By Income Source	244 332	2,9%	162 578	1,9%	154 378	1,8%	7 973 938	93,4%	8 535 227	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 182	5,7%	5 876	4,1%	4 615	3,2%	124 747	87,0%	143 419	1,7%	-	-	-	-
Commercial	162 459	2,3%	128 147	1,8%	124 913	1,8%	6 668 200	94,1%	7 083 719	83,0%	-	-	-	-
Households	73 691	5,6%	28 556	2,2%	24 850	1,9%	1 180 991	90,3%	1 308 089	15,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	244 332	2,9%	162 578	1,9%	154 378	1,8%	7 973 938	93,4%	8 535 227	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	230 084	4,6%	113 400	2,3%	98 130	2,0%	4 577 829	91,2%	5 019 442	64,3%
Bulk Water	-	-	-	-	-	-	73 010	100,0%	73 010	,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 870	1,6%	43 249	1,6%	16 004	,6%	2 607 610	96,2%	2 709 733	34,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	272 953	3,5%	156 650	2,0%	114 134	1,5%	7 258 448	93,0%	7 802 185	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 361 424	2 218 765	570 043	24,1%	540 747	22,9%	523 645	23,6%	1 634 435	73,7%	464 962	71,2%	12,6%
Exchange Revenue													
Service charges - Electricity	920 000	879 013	209 509	22,8%	193 080	21,0%	185 932	21,2%	588 521	67,0%	151 466	66,3%	22,8%
Service charges - Water	136 184	125 266	18 684	13,8%	28 309	20,9%	28 431	22,7%	75 423	60,2%	24 021	62,3%	18,4%
Service charges - Waste Water Management	91 013	99 062	25 869	28,4%	25 380	27,9%	25 858	26,1%	77 107	77,8%	23 236	83,8%	11,3%
Service charges - Waste Management	112 886	115 518	29 403	26,0%	29 635	26,3%	29 244	25,3%	88 282	76,4%	26 805	74,5%	9,1%
Sale of Goods and Rendering of Services	8 289	8 289	2 864	34,5%	1 645	19,8%	2 002	24,2%	6 511	78,5%	2 181	65,5%	(8,2%)
Agency services	29 726	29 726	-	-	-	-	14 428	48,5%	14 428	48,5%	13 332	47,1%	8,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 465	7 465	2 725	36,5%	2 942	39,4%	3 156	42,3%	8 823	118,2%	2 248	80,7%	40,4%
Interest earned from Current and Non Current Assets	42 910	30 674	-	-	5 631	13,1%	5 692	18,6%	11 323	36,9%	3 978	36,6%	43,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	18 811	18 811	5 420	28,8%	4 803	25,5%	4 883	26,0%	15 106	80,3%	3 710	72,9%	31,6%
Rental from Fixed Assets	1 503	1 503	589	39,2%	505	33,6%	531	35,3%	1 625	108,1%	3 084	101,5%	38,1%
Licence and permits	8 401	8 401	1 638	19,5%	1 590	18,9%	1 766	21,0%	4 995	59,5%	2 023	60,5%	(12,7%)
Operational Revenue	110 755	9 555	2 585	2,3%	3 263	2,9%	8 418	88,1%	14 265	149,3%	4 809	24,4%	75,0%
Non-Exchange Revenue													
Property rates	485 662	494 662	124 903	25,7%	125 464	25,8%	123 238	24,9%	373 605	75,5%	120 351	76,8%	2,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	20 064	1 395	7,0%	4 671	23,3%	1 264	6,3%	7 330	36,5%	1 696	17,4%	(25,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	339 267	137 826	40,6%	111 358	32,8%	87 569	25,8%	336 753	99,3%	82 814	98,7%	5,7%
Interest	6 171	8 171	2 375	38,5%	2 472	40,1%	1 233	15,1%	6 080	74,4%	1 907	83,6%	(35,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 703	7 703	4 256	55,2%	-	-	-	-	4 256	55,2%	-	-	-
Other Gains	15 615	15 615	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 435 283	2 458 262	621 729	25,5%	500 317	20,5%	583 950	23,8%	1 705 996	69,4%	516 982	65,3%	13,0%
Employee related costs	770 918	770 918	190 072	24,7%	191 164	24,8%	194 201	25,2%	575 437	74,6%	179 106	69,8%	8,4%
Remuneration of councillors	29 910	30 710	7 007	23,4%	8 716	29,1%	7 284	23,7%	23 008	74,9%	7 000	75,9%	4,1%
Bulk purchases - electricity	670 449	700 449	189 395	28,2%	160 713	24,0%	154 109	22,0%	504 217	72,0%	120 205	61,9%	28,2%
Inventory consumed	91 177	92 043	18 505	20,3%	25 707	28,2%	26 152	28,4%	70 364	76,4%	26 449	76,8%	(1,1%)
Debt impairment	31 133	31 133	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	254 773	100 852	39,6%	113 459	5,3%	57 156	22,4%	171 467	67,3%	65 545	79,6%	(12,8%)
Interest	62 526	62 526	23	-	1	-	51 131	81,8%	51 155	81,8%	37 160	50,5%	37,6%
Contracted services	303 739	301 081	54 213	17,8%	68 517	22,6%	59 859	19,9%	182 590	60,6%	48 299	70,3%	23,9%
Transfers and subsidies	6 819	7 350	1 135	16,6%	92	1,4%	896	12,2%	2 123	28,9%	15	6,0%	5 872,0%
Irrecoverable debts written off	22 345	22 345	(35)	(2%)	-	-	-	-	(35)	(2%)	-	-	4,4%
Operational costs	186 288	179 727	60 561	32,5%	31 948	17,1%	33 160	18,5%	125 670	69,9%	33 204	58,4%	(1,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 205	5 205	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 859)	(239 497)	(51 686)		40 430		(60 305)		(71 561)		(52 021)		
Transfers and subsidies - capital (monetary allocations)	205 584	205 584	11 721	5,7%	52 439	25,5%	30 543	14,9%	94 703	46,1%	76 041	55,6%	(59,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	234 741	279 446	22 558	9,6%	71 965	30,7%	38 159	13,7%	132 683	47,5%	169 412	62,1%	(77,5%)
National Government	205 584	205 584	11 721	5,7%	53 354	26,0%	33 518	16,3%	98 593	48,0%	86 357	64,1%	(61,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 584	205 584	11 721	5,7%	53 354	26,0%	33 518	16,3%	98 593	48,0%	86 357	64,1%	(61,2%)
Borrowing	-	20 616	7 482	5,7%	6 092	4,0%	4 056	19,7%	17 630	85,5%	46 001	61,2%	(91,2%)
Internally generated funds	29 156	53 246	3 355	11,5%	12 520	42,9%	585	1,1%	16 460	30,9%	37 053	60,2%	(98,4%)
Capital Expenditure Functional	234 741	279 446	22 558	9,6%	71 965	30,7%	38 159	13,7%	132 683	47,5%	169 412	62,1%	(77,5%)
Municipal governance and administration	-	13 388	2 672	1,0%	1 084	3,0%	-	-	3 756	28,1%	2 025	34,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	13 388	2 672	1,0%	1 084	3,0%	-	-	3 756	28,1%	2 025	34,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 200	16 731	-	-	131	1,3%	3 842	23,0%	3 974	23,8%	3 159	45,5%	21,6%
Community and Social Services	8 000	14 531	-	-	131	1,6%	2 495	17,2%	2 626	18,1%	1 364	36,1%	82,9%
Sport And Recreation	2 200	2 200	-	-	-	-	1 348	61,3%	1 348	61,3%	1 109	65,6%	21,6%
Public Safety	-	-	-	-	-	-	-	-	-	-	687	82,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 231	34 563	762	2,2%	15 909	46,5%	8 896	25,7%	25 567	74,0%	21 021	69,0%	(57,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 231	34 063	762	2,2%	15 478	45,2%	8 841	26,0%	25 081	73,6%	20 938	69,4%	(57,8%)
Environmental Protection	-	500	-	-	431	1,1%	56	11,1%	486	97,2%	83	25,9%	(33,2%)
Trading Services	190 309	214 765	19 124	10,0%	54 842	28,8%	25 421	11,8%	99 387	46,3%	143 201	64,2%	(82,2%)
Energy sources	57 206	57 605	241	4,2%	26 311	46,0%	3 137	5,4%	29 689	51,5%	29 693	80,9%	(89,4%)
Water Management	118 952	138 301	18 441	15,5%	22 658	19,0%	15 500	11,2%	56 599	40,9%	100 198	60,7%	(84,5%)
Waste Water Management	14 152	15 969	-	-	5 492	38,8%	6 783	42,5%	12 275	76,9%	12 834	64,4%	(47,1%)
Waste Management	-	2 890	442	15,3%	381	13,2%	-	-	823	28,5%	476	12,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	6	51,2%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	2 582 571	2 452 630	499 676	19,3%	459 052	17,8%	394 884	16,1%	1 353 613	55,2%	402 204	57,0%	(1,8%)
Property rates	461 379	461 379	57 640	12,5%	58 809	12,7%	59 149	12,8%	175 597	38,1%	87 068	57,6%	(32,1%)
Service charges	1 346 678	1 330 172	175 815	13,1%	161 961	12,0%	153 983	11,6%	491 759	37,0%	136 246	40,0%	13,0%
Other revenue	192 954	91 754	21 458	11,1%	22 330	11,6%	18 266	19,9%	62 054	67,6%	24 803	41,8%	(26,4%)
Transfers and Subsidies - Operational	335 267	335 267	171 684	51,2%	147 402	44,0%	116 546	34,8%	435 632	129,9%	79 709	98,4%	46,2%
Transfers and Subsidies - Capital	203 384	203 384	73 080	35,9%	62 920	30,9%	45 155	22,2%	181 155	89,1%	70 400	91,8%	(35,9%)
Interest	42 910	30 674	-	-	5 631	13,1%	1 785	5,8%	7 417	24,2%	3 978	29,4%	(55,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 798 117)	(1 798 067)	(226 757)	12,6%	(248 860)	13,8%	(345 580)	19,2%	(821 197)	45,7%	(131 813)	21,6%	162,2%
Suppliers and employees	(1 717 345)	(1 717 295)	(226 757)	13,2%	(248 860)	14,5%	(345 580)	20,1%	(821 197)	47,8%	(131 813)	22,9%	162,2%
Finance charges	(80 772)	(80 772)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	784 454	654 563	272 920	34,8%	210 192	26,8%	49 304	7,5%	532 416	81,3%	270 390	216,5%	(81,8%)
Cash Flow from Investing Activities													
Receipts	7 703	7 703	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 703	7 703	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 241)	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(42 595)	18,7%	(147 017)	64,4%	(183 412)	71,5%	(76,8%)
Capital assets	(228 241)	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(42 595)	18,7%	(147 017)	64,4%	(183 412)	71,5%	(76,8%)
Net Cash from/(used) Investing Activities	(220 538)	(220 538)	(33 324)	15,1%	(71 097)	32,2%	(42 595)	19,3%	(147 017)	66,7%	(183 412)	72,4%	(76,8%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 807)	(64 807)	-	-	(30 491)	47,0%	-	-	(30 491)	47,0%	37 160	24,1%	(100,0%)
Repayment of borrowing	(64 807)	(64 807)	-	-	(30 491)	47,0%	-	-	(30 491)	47,0%	37 160	24,1%	(100,0%)
Net Cash from/(used) Financing Activities	(64 807)	(64 807)	-	-	(30 491)	47,0%	-	-	(30 491)	47,0%	37 160	(71,6%)	(100,0%)
Net Increase/(Decrease) in cash held	499 109	369 218	239 595	48,0%	108 604	21,8%	6 709	1,8%	354 908	96,1%	124 139	(290,1%)	(94,6%)
Cash/cash equivalents at the year begin:	220 000	220 000	124 778	56,7%	364 046	165,5%	472 650	214,8%	124 778	56,7%	666 602	76,3%	(29,1%)
Cash/cash equivalents at the year end:	719 109	589 218	364 046	50,6%	472 650	65,7%	479 359	81,4%	479 359	81,4%	790 741	233,6%	(39,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 268	18,8%	3 090	5,7%	2 227	4,1%	39 055	71,5%	54 639	12,4%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 774	36,1%	4 572	5,7%	3 018	3,8%	43 429	54,4%	79 792	18,1%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 101	23,5%	6 632	5,0%	4 924	3,7%	89 926	67,8%	132 583	30,2%	(1 414)	(1,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 877	19,5%	2 383	5,9%	1 815	4,5%	28 251	70,1%	40 327	9,2%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 579	19,8%	2 456	5,7%	1 875	4,3%	30 390	70,2%	43 299	9,8%	23	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32	100,0%	32	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 986	5,2%	1 861	4,8%	1 760	4,6%	32 790	85,4%	38 397	8,7%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 133	10,1%	393	,8%	652	1,3%	44 491	87,8%	50 669	11,5%	3	-	-	-
Total By Income Source	93 718	21,3%	21 386	4,9%	16 272	3,7%	308 362	70,1%	439 738	100,0%	(1 375)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 275	28,9%	1 779	12,0%	1 334	9,0%	7 409	50,1%	14 797	3,4%	-	-	-	-
Commercial	49 451	25,1%	7 536	3,8%	6 202	3,1%	134 070	68,0%	197 261	44,9%	(1 398)	(,7%)	-	-
Households	39 992	17,6%	12 069	5,3%	8 735	3,8%	166 883	73,3%	227 680	51,8%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	93 718	21,3%	21 386	4,9%	16 272	3,7%	308 362	70,1%	439 738	100,0%	(1 375)	(,3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	71	100,0%	71	,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 458	15,3%	323	3,4%	1 562	16,4%	6 198	65,0%	9 542	99,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 458	15,2%	323	3,4%	1 562	16,3%	6 269	65,2%	9 612	100,0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mthiba Mqogole	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	357 859	336 312	104 752	29,3%	70 109	19,6%	72 044	21,4%	246 905	73,4%	69 851	75,1%	3,1%	
Exchange Revenue														
Service charges - Electricity	88 791	69 324	18 683	21,0%	4 879	5,5%	10 587	15,3%	34 148	49,3%	11 174	45,8%	(5,3%)	
Service charges - Water	20 134	20 134	5 373	26,7%	4 127	20,5%	5 655	28,1%	15 155	75,3%	4 943	75,8%	14,4%	
Service charges - Waste Water Management	14 926	13 411	3 644	24,4%	2 497	16,7%	3 640	27,1%	9 781	72,9%	3 545	75,0%	2,7%	
Service charges - Waste Management	12 030	11 680	2 849	23,7%	1 985	16,5%	2 842	24,3%	7 676	65,7%	2 788	73,3%	1,9%	
Sale of Goods and Rendering of Services	3 234	1 519	186	5,8%	153	4,7%	283	18,6%	622	41,0%	102	63,3%	178,4%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	13 610	13 610	-	-	-	-	-	-	-	-	10 626	82,2%	(100,0%)	
Interest earned from Current and Non Current Assets	1 727	2 210	662	38,3%	525	30,4%	513	23,2%	1 701	77,0%	421	75,7%	21,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	46	46	12	25,4%	12	25,4%	12	25,4%	35	76,2%	11	75,0%	7,0%	
Rental from Fixed Assets	15 664	16 649	3 943	25,2%	4 233	27,0%	4 283	25,7%	12 458	74,8%	413	81,9%	938,0%	
Licence and permits	15	15	-	-	3	23,2%	-	-	3	23,2%	-	-	-	
Operational Revenue	1 603	2 860	(420)	(26,2%)	856	53,4%	2 763	96,6%	3 200	111,9%	21	25,8%	13 240,7%	
Non-Exchange Revenue														
Property rates	77 476	85 071	32 060	41,4%	17 723	22,9%	17 394	20,4%	67 177	79,0%	13 196	86,9%	31,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	14 195	5 335	78	,5%	37	,3%	167	3,1%	281	5,3%	-	4,0%	(100,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	94 407	94 448	37 683	39,9%	33 079	35,0%	23 905	25,3%	94 666	100,2%	22 610	94,7%	5,7%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	1	-	0	-	-	-	1	-	1	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	520 875	518 365	70 795	13,6%	90 671	17,4%	22 638	4,4%	184 105	35,5%	47 019	41,0%	(51,9%)	
Employee related costs	127 880	128 130	22 298	17,4%	42 767	33,4%	818	,6%	65 883	51,4%	11 174	50,6%	(92,7%)	
Remuneration of councillors	8 611	7 538	1 233	14,3%	-	-	67	,9%	1 300	17,2%	116	4,2%	(42,5%)	
Bulk purchases - electricity	94 147	85 147	25 407	27,0%	17 411	18,5%	18 445	21,7%	61 263	71,9%	15 046	69,1%	22,6%	
Inventory consumed	31 896	21 960	3 646	11,4%	5 501	17,2%	(362)	(1,6%)	8 785	40,0%	7 713	50,2%	(104,7%)	
Debt impairment	51 095	91 095	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	121 937	80 030	-	-	-	-	4 203	5,3%	4 203	5,3%	-	-	(100,0%)	
Interest	10 000	22 000	6 274	62,7%	5 364	53,6%	(8 401)	(38,2%)	3 237	14,7%	5 306	70,0%	(258,3%)	
Contracted services	44 902	41 521	6 887	15,3%	10 061	22,4%	5 314	12,8%	22 262	53,6%	3 295	41,3%	61,3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	30 407	38 345	5 051	16,6%	9 567	31,5%	2 554	6,7%	17 173	44,8%	4 369	49,6%	(41,5%)	
Losses on disposal of Assets	-	2 600	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(163 016)	(162 053)	33 957		(20 562)		49 405		62 800		22 832			
Transfers and subsidies - capital (monetary allocations)	49 786	50 331	4 145	8,3%	15 476	31,1%	8 224	16,3%	27 845	56,3%	5 558	20,9%	48,0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	58 091	53 431	3 773	6,5%	13 432	23,1%	7 908	14,8%	25 113	47,0%	8 048	43,6%	(1,7%)	
National Government	49 786	48 381	3 711	7,5%	13 361	26,8%	7 763	16,0%	24 835	51,3%	7 550	44,4%	2,8%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	49 786	48 381	3 711	7,5%	13 361	26,8%	7 763	16,0%	24 835	51,3%	7 550	44,4%	2,8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	8 305	5 051	62	,7%	71	,9%	145	2,9%	278	5,5%	498	34,3%	(70,8%)	
Capital Expenditure Functional	58 091	53 431	3 773	6,5%	15 128	26,0%	7 908	14,8%	26 809	50,2%	8 048	44,2%	(1,7%)	
Municipal governance and administration	4 425	2 505	62	1,4%	71	1,6%	145	5,8%	278	11,1%	498	30,8%	(70,8%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	4 425	2 505	62	1,4%	71	1,6%	145	5,8%	278	11,1%	498	30,8%	(70,8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 300	500	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	1 300	500	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	11 780	10 459	-	-	2 320	19,7%	878	8,4%	3 198	30,6%	1 127	37,2%	(22,1%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	11 780	10 459	-	-	2 320	19,7%	878	8,4%	3 198	30,6%	1 127	37,5%	(22,1%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	40 586	39 967	3 711	9,1%	12 736	31,4%	6 885	17,2%	23 332	58,4%	6 424	47,2%	7,2%	
Energy sources	3 735	835	-	-	86	2,3%	710	85,0%	796	95,3%	1 275	60,5%	(44,3%)	
Water Management	5 751	5 132	-	-	2 626	45,7%	829	16,2%	3 455	67,3%	35	26,8%	2 239,8%	
Waste Water Management	31 100	34 000	3 711	11,9%	10 025	32,2%	5 346	15,7%	19 081	56,1%	5 114	41,5%	4,5%	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	405 515	385 628	95 997	23,7%	70 541	17,4%	92 776	24,1%	259 314	67,2%	80 229	83,3%	15,6%
Property rates	61 981	64 350	10 163	16,4%	10 956	17,7%	10 817	16,8%	31 937	49,6%	7 274	51,6%	48,7%
Service charges	125 011	88 357	19 465	15,6%	17 725	14,2%	18 005	20,4%	55 194	62,5%	14 381	70,8%	25,2%
Other revenue	72 603	85 932	(1 779)	(2,4%)	6 248	8,6%	7 351	8,6%	11 820	13,8%	9 124	111,2%	(19,4%)
Transfers and Subsidies - Operational	94 407	94 448	40 103	42,5%	30 595	32,4%	37 635	39,8%	108 333	114,7%	22 945	98,7%	64,0%
Transfers and Subsidies - Capital	49 786	50 331	27 987	56,2%	5 000	10,0%	18 944	37,6%	51 931	103,2%	26 500	101,9%	(28,5%)
Interest	1 727	2 210	58	3,3%	17	1,0%	24	1,1%	98	4,4%	5	2,2%	385,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(373 484)	(355 868)	(32 711)	8,8%	(25 052)	6,7%	(54 020)	15,2%	(111 784)	31,4%	(17 215)	23,5%	213,8%
Suppliers and employees	(363 484)	(333 868)	(32 711)	9,0%	(25 052)	6,9%	(54 020)	16,2%	(111 784)	33,5%	(17 215)	24,9%	(6,9%)
Finance charges	(10 000)	(22 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 030	29 760	63 285	197,6%	45 489	142,0%	38 756	130,2%	147 530	495,7%	63 013	(1 361,0%)	(38,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 805)	(59 945)	(7 883)	11,8%	(16 514)	24,7%	(8 199)	13,7%	(32 596)	54,4%	(8 803)	81,8%	(6,9%)
Capital assets	(66 805)	(59 945)	(7 883)	11,8%	(16 514)	24,7%	(8 199)	13,7%	(32 596)	54,4%	(8 803)	81,8%	(6,9%)
Net Cash from/(used) Investing Activities	(66 805)	(59 945)	(7 883)	11,8%	(16 514)	24,7%	(8 199)	13,7%	(32 596)	54,4%	(8 803)	81,8%	(6,9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(34 774)	(30 185)	55 403	(159,3%)	28 974	(83,3%)	30 558	(101,2%)	114 935	(380,8%)	54 210	(183,6%)	(43,6%)
Cash/cash equivalents at the year begin:	22 126	22 126	7 518	34,0%	62 921	284,4%	91 895	415,3%	7 518	34,0%	98 705	28,1%	(6,9%)
Cash/cash equivalents at the year end:	(12 648)	(6 059)	62 921	(497,5%)	91 895	(726,5%)	122 453	(1 519,5%)	122 453	(1 519,5%)	152 915	2 057,0%	(19,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 716	2,7%	1 771	2,8%	1 593	2,5%	58 077	92,0%	63 157	13,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 081	3,4%	3 452	2,9%	3 029	2,6%	108 101	91,1%	118 663	25,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 182	3,2%	4 224	2,6%	4 029	2,5%	146 675	91,6%	160 110	34,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 243	3,6%	918	2,6%	837	2,4%	31 823	91,4%	34 820	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	963	2,7%	815	2,3%	764	2,1%	33 602	93,0%	36 144	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	4%	0	4%	0	4%	101	98,7%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 458	3,0%	1 396	2,9%	1 371	2,8%	44 223	91,3%	48 447	10,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	1%	3	-	3	-	6 424	99,8%	6 434	1,4%	-	-	-	-
Total By Income Source	14 649	3,1%	12 579	2,7%	11 627	2,5%	429 025	91,7%	467 879	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 284	2,5%	3 071	2,4%	2 767	2,1%	119 938	92,9%	129 060	27,6%	-	-	-	-
Commercial	3 231	4,9%	2 541	3,8%	2 170	3,3%	58 382	88,0%	66 325	14,2%	-	-	-	-
Households	8 134	3,0%	6 967	2,6%	6 689	2,5%	250 704	92,0%	272 494	58,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 649	3,1%	12 579	2,7%	11 627	2,5%	429 025	91,7%	467 879	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 781	10,7%	2 389	4,4%	171	3%	45 471	84,5%	53 812	21,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 611	1,9%	1 411	7%	407	2%	186 705	97,2%	192 133	78,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 392	3,8%	3 800	1,5%	578	2%	232 176	94,4%	245 945	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	894 128	1 046 750	343 719	38,4%	309 810	34,6%	239 493	22,9%	893 022	85,3%	226 034	89,1%	6,0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 228	102 994	25 914	26,9%	25 582	26,6%	25 673	24,9%	77 170	74,9%	22 995	73,8%	11,6%
Service charges - Waste Water Management	2 355	2 355	470	20,0%	635	27,0%	557	23,6%	1 662	70,6%	649	79,0%	(14,2%)
Service charges - Waste Management	39 997	39 904	9 940	24,9%	9 901	24,8%	9 927	24,9%	29 768	74,6%	9 424	74,6%	5,3%
Sale of Goods and Rendering of Services	980	391	57	5,8%	64	6,5%	50	12,7%	170	43,4%	41	52,7%	22,4%
Agency services	12 526	10 611	-	-	-	-	5 967	56,2%	5 967	56,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 763	209 761	52 956	59,7%	51 924	58,5%	32 146	15,3%	137 027	65,3%	22 236	76,4%	44,6%
Interest earned from Current and Non Current Assets	8 625	11 968	4 383	50,8%	1 601	18,6%	2 663	22,2%	8 646	72,2%	1 985	64,7%	34,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 056	714	318	30,1%	389	36,8%	310	43,4%	1 017	142,4%	214	70,4%	44,5%
Licence and permits	4	3	0	8,8%	1	26,3%	1	25,0%	2	75,0%	0	54,4%	319,1%
Operational Revenue	1 400	830	251	17,9%	192	13,7%	97	11,6%	540	65,0%	609	96,3%	(84,1%)
Non-Exchange Revenue													
Property rates	61 555	61 555	15 108	24,5%	15 102	24,5%	15 083	24,5%	45 293	73,6%	14 572	74,8%	3,5%
Surcharges and Taxes	-	-	-	-	(7 363)	-	-	-	-	-	1 514	-	(586,5%)
Fines, penalties and forfeits	2 588	3 187	39	1,5%	51	2,0%	33	1,0%	122	3,8%	44	5,3%	(26,3%)
Licences or permits	196	309	111	56,8%	43	21,9%	47	15,2%	201	65,2%	28	65,2%	66,2%
Transfer and subsidies - Operational	577 854	602 168	234 171	40,5%	196 962	34,1%	154 305	25,6%	585 438	97,2%	151 724	99,0%	1,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 004 035	1 084 926	145 783	14,5%	185 555	18,5%	182 182	16,8%	513 520	47,3%	141 146	40,7%	23,1%
Employee related costs	195 660	196 991	43 940	22,5%	43 308	22,1%	45 324	23,0%	132 572	67,3%	40 714	66,4%	11,3%
Remuneration of councillors	29 258	29 258	6 435	22,0%	8 165	27,9%	5 819	19,9%	20 419	69,8%	7 037	71,6%	(17,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	176 089	179 949	16 645	9,5%	58 047	33,0%	42 487	23,6%	117 179	65,1%	43 974	68,3%	(3,4%)
Debt impairment	242 880	242 880	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	88 821	18 033	20,3%	18 128	20,4%	14 390	16,2%	50 550	56,9%	-	-	(100,0%)
Interest	-	-	-	-	0	-	-	-	0	-	-	-	-
Contracted services	154 343	214 145	38 971	25,2%	36 539	23,7%	57 241	26,7%	132 751	62,0%	36 726	58,9%	55,9%
Transfers and subsidies	200	200	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 005	5 324	565	18,8%	875	29,1%	598	11,2%	2 038	38,3%	1 021	68,9%	(41,4%)
Operational costs	113 779	127 359	21 195	18,6%	20 494	18,0%	16 322	12,8%	58 011	45,5%	11 674	45,4%	39,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 908)	(38 176)	197 936		124 254		57 312		379 502		84 888		
Transfers and subsidies - capital (monetary allocations)	252 969	234 794	41 486	16,4%	113 141	44,7%	(14 930)	(6,4%)	139 697	59,5%	31 748	51,7%	(147,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 062	196 619	239 421		237 396		42 382		519 198		116 636		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 062	196 619	239 421		237 396		42 382		519 198		116 636		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 062	196 619	239 421		237 396		42 382		519 198		116 636		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 062	196 619	239 421		237 396		42 382		519 198		116 636		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	274 269	251 295	53 583	19,5%	86 030	31,4%	25 231	10,0%	164 844	65,6%	25 998	50,3%	(2,9%)
National Government	252 969	234 798	53 583	21,2%	81 812	32,3%	22 584	9,6%	157 979	67,3%	23 208	51,5%	(2,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	252 969	234 798	53 583	21,2%	81 812	32,3%	22 584	9,6%	157 979	67,3%	23 208	51,5%	(2,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 300	16 497	-	-	4 218	19,8%	2 647	16,0%	6 865	41,6%	2 791	41,1%	(5,1%)
Capital Expenditure Functional	274 269	251 295	53 583	19,5%	86 030	31,4%	25 231	10,0%	164 844	65,6%	26 023	50,3%	(3,0%)
Municipal governance and administration	1 750	2 650	-	-	902	51,6%	190	7,2%	1 092	41,2%	47	59,0%	305,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	2 650	-	-	902	51,6%	190	7,2%	1 092	41,2%	47	59,0%	305,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 500	12 120	3 478	36,6%	4 104	43,2%	-	-	7 582	62,6%	3 018	68,1%	(100,0%)
Community and Social Services	5 500	600	-	-	-	-	-	-	-	-	(2 088)	-	(100,0%)
Sport And Recreation	4 000	11 520	3 478	87,0%	4 104	102,6%	-	-	7 582	65,8%	5 106	72,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 021	41 915	20 677	48,1%	12 567	29,2%	2 453	5,9%	35 697	85,2%	11 350	48,4%	(78,4%)
Planning and Development	-	240	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 021	41 675	20 677	48,1%	12 567	29,2%	2 453	5,9%	35 697	85,7%	11 350	48,4%	(78,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	219 998	194 610	29 427	13,4%	68 457	31,1%	22 589	11,6%	120 473	61,9%	11 608	49,9%	94,6%
Energy sources	30 700	5 161	8 383	27,3%	7 409	24,1%	(12 073)	(233,9%)	3 719	72,1%	(2 302)	5,9%	424,5%
Water Management	140 041	143 207	19 797	14,1%	44 920	32,1%	28 882	20,2%	93 599	65,4%	13 910	58,4%	107,6%
Waste Water Management	43 776	39 701	1 247	2,8%	10 439	23,8%	5 779	14,6%	17 466	44,0%	-	-	(100,0%)
Waste Management	5 481	6 542	-	-	5 689	103,8%	-	-	5 689	87,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	12 914	39 285	8 514	65,9%	11 199	86,7%	9 463	24,1%	29 176	74,3%	24 720	84,7%	(61,7%)
Service charges	57 172	8 929	2 479	4,3%	3 041	5,3%	2 359	26,4%	7 880	88,2%	2 611	104,6%	(9,6%)
Other revenue	36 347	33 034	31 806	87,5%	10 353	28,5%	28 873	87,4%	71 032	215,0%	19 450	102,5%	48,5%
Transfers and Subsidies - Operational	577 854	602 168	229 726	39,8%	183 943	31,8%	136 317	22,6%	549 986	91,3%	140 540	95,0%	(3,0%)
Transfers and Subsidies - Capital	252 969	234 794	45 709	18,1%	82 779	32,7%	71 022	30,2%	199 510	85,0%	-	-	(100,0%)
Interest	8 625	11 968	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(669 329)	(747 905)	(76 526)	11,4%	(130 664)	19,5%	(94 397)	12,6%	(301 587)	40,3%	(78 282)	32,9%	20,6%
Suppliers and employees	(669 329)	(747 905)	(76 526)	11,4%	(130 664)	19,5%	(94 397)	12,6%	(301 587)	40,3%	(78 282)	32,9%	20,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	276 552	182 273	241 708	87,4%	160 651	58,1%	153 637	84,3%	555 996	305,0%	109 037	224,5%	40,9%
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(274 269)	(251 295)	(59 053)	21,5%	(92 746)	33,8%	(44 349)	17,6%	(196 149)	78,1%	(34 332)	60,4%	29,2%
Capital assets	(274 269)	(251 295)	(59 053)	21,5%	(92 746)	33,8%	(44 349)	17,6%	(196 149)	78,1%	(34 332)	60,4%	29,2%
Net Cash from/(used) Investing Activities	(274 269)	(251 295)	(59 053)	21,5%	(92 746)	33,8%	(44 349)	17,6%	(196 149)	78,1%	(34 332)	60,4%	29,2%
Cash Flow from Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 283	(69 022)	182 654	8 001,6%	67 905	2 974,8%	109 288	(158,3%)	359 847	(521,4%)	74 705	(1 936,1%)	46,3%
Cash/cash equivalents at the year begin:	132 258	254 418	185 401	140,2%	368 050	278,3%	435 955	171,4%	185 401	72,9%	338 979	97,7%	28,6%
Cash/cash equivalents at the year end:	134 540	185 396	368 050	273,6%	435 955	324,0%	545 243	294,1%	545 243	294,1%	413 684	342,7%	31,8%

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 603	1,1%	9 387	1,1%	9 351	1,1%	846 111	96,8%	874 452	40,8%	2 552	3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	163	100,0%	163	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 770	1,6%	3 869	1,3%	3 841	1,3%	290 682	95,9%	303 162	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	171	1,0%	162	0,9%	160	0,9%	16 846	97,2%	17 338	8%	47	3%	-	-
Receivables from Exchange Transactions - Waste Management	3 783	1,0%	3 767	1,0%	3 764	1,0%	370 841	97,0%	382 154	17,8%	990	3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 836	1,9%	10 716	1,9%	10 612	1,9%	536 299	94,3%	568 463	26,5%	(121)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	106	100,0%	106	-	30	28,7%	-	-
Total By Income Source	29 162	1,4%	27 902	1,3%	27 727	1,3%	2 061 047	96,0%	2 145 838	100,0%	3 497	2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 425	1,9%	4 232	1,8%	4 154	1,8%	223 605	94,6%	236 416	11,0%	334	1%	-	-
Commercial	2 841	2,5%	1 899	1,7%	1 887	1,7%	107 354	94,2%	113 980	5,3%	282	2%	-	-
Households	21 897	1,2%	21 771	1,2%	21 687	1,2%	1 730 088	96,4%	1 795 442	83,7%	2 861	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 162	1,4%	27 902	1,3%	27 727	1,3%	2 061 047	96,0%	2 145 838	100,0%	3 497	2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 382	98,9%	192	1,1%	-	-	-	-	17 574	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 382	98,9%	192	1,1%	-	-	-	-	17 574	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	717 377	767 012	252 935	35,3%	222 643	31,0%	188 839	24,6%	664 416	86,6%	79 077	75,1%	138,8%	
Exchange Revenue														
Service charges - Electricity	-	-	9 967	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	85 333	92 152	9 967	11,7%	19 901	23,3%	24 285	26,4%	54 153	58,8%	31 738	93,3%	(23,5%)	
Service charges - Waste Water Management	8 368	12 923	2 771	33,1%	2 610	31,2%	2 643	20,5%	8 024	62,1%	2 280	79,9%	15,9%	
Service charges - Waste Management	4 705	5 635	1 429	30,4%	1 419	30,2%	1 453	25,8%	4 301	76,3%	1 315	89,0%	10,5%	
Sale of Goods and Rendering of Services	721	726	71	9,8%	55	7,7%	58	8,0%	184	25,4%	108	85,5%	(46,4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	56 517	64 217	15 571	27,6%	16 266	28,8%	17 020	26,5%	48 857	76,1%	14 767	78,0%	15,3%	
Interest earned from Current and Non Current Assets	1 752	7 072	3 059	174,6%	441	25,2%	1 065	15,1%	4 565	64,6%	682	92,6%	56,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	309	354	79	25,7%	71	23,0%	93	26,3%	244	68,9%	63	63,5%	48,2%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	13 308	13 318	535	4,0%	1 545	11,6%	745	5,6%	2 824	21,2%	2 551	28,0%	(70,8%)	
Non-Exchange Revenue														
Property rates	40 250	62 940	14 993	37,2%	15 269	37,9%	15 335	24,4%	45 998	72,4%	12 653	95,5%	21,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	241	317	32	13,2%	23	9,6%	25	7,7%	79	25,1%	3	8,0%	678,7%	
Licences or permits	7 057	7 588	448	6,3%	1 139	16,1%	894	11,8%	2 480	32,7%	2 180	52,0%	(59,0%)	
Transfer and subsidies - Operational	498 816	499 770	203 980	40,9%	163 903	32,9%	125 224	25,1%	493 107	98,7%	10 737	71,3%	1 066,3%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	698 776	791 479	168 081	24,1%	149 966	21,5%	166 178	21,0%	484 224	61,2%	141 225	57,1%	17,7%	
Employee related costs	240 661	261 826	73 914	30,7%	38 351	15,9%	79 553	30,4%	191 818	73,3%	55 669	73,3%	42,9%	
Remuneration of councillors	28 224	28 224	9 160	32,5%	2 396	8,5%	8 658	30,7%	20 213	71,6%	6 065	70,4%	42,7%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	15 800	14 200	2 320	14,7%	2 933	18,6%	3 234	22,8%	8 488	59,8%	3 685	58,0%	(12,2%)	
Debt impairment	77 500	77 500	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	61 320	61 320	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 200	700	59	1,9%	100	3,1%	77	11,1%	237	33,8%	-	-	(100,0%)	
Contracted services	165 385	239 371	51 373	31,1%	75 461	45,6%	44 289	18,5%	171 123	71,5%	37 477	66,0%	18,2%	
Transfers and subsidies	8 450	8 204	1 355	16,0%	2 781	32,9%	3 380	41,2%	7 517	91,6%	2 103	48,8%	60,7%	
Irrecoverable debts written off	-	-	40	-	37	-	265	-	343	-	64	-	316,2%	
Operational costs	98 237	100 135	29 859	30,4%	27 907	28,4%	26 720	26,7%	84 486	84,4%	36 162	87,0%	(26,1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	18 600	(24 467)	84 854		72 677		22 661		180 192		(62 148)			
Transfers and subsidies - capital (monetary allocations)	157 099	158 331	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	160 610	147 377	13 189	8,2%	52 269	32,5%	32 865	22,3%	98 323	66,7%	35 488	63,0%	(7,4%)	
National Government	149 610	145 693	13 189	8,8%	52 269	34,9%	32 865	22,6%	98 323	67,5%	35 488	57,2%	(7,4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	149 610	145 693	13 189	8,8%	52 269	34,9%	32 865	22,6%	98 323	67,5%	35 488	57,2%	(7,4%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	11 000	1 684	-	-	-	-	-	-	-	-	-	202,0%	-	
Capital Expenditure Functional	160 610	147 377	13 189	8,2%	52 269	32,5%	32 865	22,3%	98 323	66,7%	35 488	63,0%	(7,4%)	
Municipal governance and administration	10 000	684												
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	10 000	684	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 000	1 000									2 291	31,2%	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	2 291	33,6%	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	54 000	57 813	2 543	4,7%	23 192	42,9%	14 071	24,3%	39 807	68,9%	10 108	62,8%	39,2%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	54 000	57 813	2 543	4,7%	23 192	42,9%	14 071	24,3%	39 807	68,9%	10 108	62,8%	39,2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	95 610	87 880	10 645	11,1%	29 076	30,4%	18 794	21,4%	58 516	66,6%	23 089	68,5%	(18,6%)	
Energy sources	6 880	6 880	-	-	-	-	2 184	31,7%	2 184	31,7%	-	-	(100,0%)	
Water Management	35 490	38 400	8 608	24,3%	11 848	33,4%	4 799	12,5%	25 254	65,8%	14 234	76,1%	(66,3%)	
Waste Water Management	53 240	42 600	2 038	3,8%	17 229	32,4%	11 812	27,7%	31 078	73,0%	8 855	59,3%	33,4%	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	775 204	885 101	346 801	44,7%	204 804	26,4%	152 643	17,2%	704 248	79,6%	185 326	131,3%	(17,6%)
Property rates	17 684	41 140	5 815	32,9%	16 914	95,6%	1 300	3,2%	24 028	58,4%	7 062	77,5%	(81,6%)
Service charges	75 655	160 048	1 278	1,7%	1 964	2,6%	1 505	,9%	4 747	3,0%	1 792	19,2%	(16,0%)
Other revenue	30 607	31 252	132 766	433,8%	21 272	69,5%	20 092	64,3%	174 130	557,2%	176 471	2 201,3%	(88,6%)
Transfers and Subsidies - Operational	494 159	494 159	204 879	41,5%	163 903	33,2%	122 927	24,9%	491 709	99,5%	-	111,0%	(100,0%)
Transfers and Subsidies - Capital	157 099	153 182	1 100	,7%	-	-	5 780	3,8%	6 880	4,5%	-	-	(100,0%)
Interest	-	5 320	963	-	751	-	1 038	19,5%	2 753	51,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(605 392)	(699 643)	(52 715)	8,7%	(97 383)	16,1%	(60 233)	8,6%	(210 331)	30,1%	(55 602)	21,5%	8,3%
Suppliers and employees	(605 392)	(699 643)	(52 715)	8,7%	(97 383)	16,1%	(60 233)	8,6%	(210 331)	30,1%	(55 528)	21,6%	8,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	(75)	10,7%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	169 812	185 458	294 085	173,2%	107 421	63,3%	92 410	49,8%	493 916	266,3%	129 723	(788,7%)	(28,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(160 610)	(147 377)	(17 530)	10,9%	(56 389)	35,1%	(33 793)	22,9%	(107 713)	73,1%	(37 610)	62,6%	(10,1%)
Capital assets	(160 610)	(147 377)	(17 530)	10,9%	(56 389)	35,1%	(33 793)	22,9%	(107 713)	73,1%	(37 610)	62,6%	(10,1%)
Net Cash from/(used) Investing Activities	(160 610)	(147 377)	(17 530)	10,9%	(56 389)	35,1%	(33 793)	22,9%	(107 713)	73,1%	(37 610)	62,6%	(10,1%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 202	38 082	276 555	3 005,4%	51 031	554,6%	58 617	153,9%	386 203	1 014,1%	92 113	(203,5%)	(36,4%)
Cash/cash equivalents at the year begin:	51 701	51 701	7 645	14,8%	284 270	549,8%	335 301	648,5%	7 645	14,8%	392 504	4,8%	(14,6%)
Cash/cash equivalents at the year end:	60 903	89 783	284 270	466,8%	335 301	550,5%	393 918	438,7%	393 918	438,7%	484 617	(511,4%)	(18,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 662	3,2%	6 944	1,7%	6 823	1,7%	373 154	93,4%	399 583	49,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 882	3,2%	3 741	3,1%	3 779	3,1%	111 059	90,7%	122 461	15,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 008	2,8%	929	2,6%	925	2,6%	33 242	92,1%	36 104	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	565	1,7%	539	1,6%	533	1,6%	31 416	95,0%	33 052	4,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 011	2,9%	5 880	2,8%	5 759	2,8%	190 985	91,5%	208 636	26,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100,0%	308	-	-	-	-	-
Total By Income Source	24 128	3,0%	18 033	2,3%	17 820	2,2%	740 163	92,5%	800 144	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 365	3,7%	9 616	2,3%	9 484	2,3%	376 954	91,6%	411 418	51,4%	-	-	-	-
Commercial	2 390	2,6%	2 101	2,3%	2 069	2,2%	86 484	93,0%	93 043	11,6%	-	-	-	-
Households	6 373	2,2%	6 317	2,1%	6 267	2,1%	276 725	93,6%	295 682	37,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 128	3,0%	18 033	2,3%	17 820	2,2%	740 163	92,5%	800 144	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	573	99,9%	180	31,4%	-	-	(180)	(31,3%)	573	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	573	99,9%	180	31,4%	-	-	(180)	(31,3%)	573	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	926 129	896 129	260 639	28,1%	279 023	30,1%	228 495	25,5%	768 158	85,7%	185 602	70,2%	23,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	22 500	22 500	6 244	27,8%	9 098	40,4%	7 708	34,3%	23 050	102,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	23 465	23 465	2 789	11,9%	3 228	13,8%	6 826	29,1%	12 843	54,7%	2 600	28,6%	162,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	59	59	13	22,2%	14	23,2%	82	140,3%	109	185,8%	13	65,7%	541,2%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	181	181	67	37,4%	5 013	2 775,5%	(4 470)	(2 474,9%)	610	338,0%	82	111,0%	(5 556,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 302	1 302	1	,1%	603	46,3%	39	3,0%	642	49,3%	206	85,6%	(81,2%)
Licences or permits	791	791	336	42,5%	325	41,1%	352	44,5%	1 014	128,1%	250	102,7%	40,8%
Transfer and subsidies - Operational	507 766	477 766	96 995	19,1%	137 382	27,1%	125 430	26,3%	359 807	75,3%	81 782	41,7%	53,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	370 065	370 065	154 194	41,7%	123 355	33,3%	92 516	25,0%	370 065	100,0%	100 670	100,0%	(8,1%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	6	-	12	-	18	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 044 931	993 409	230 413	22,0%	301 056	28,8%	203 262	20,5%	734 431	73,9%	189 103	63,8%	7,5%
Employee related costs	214 886	214 886	48 944	22,8%	50 677	23,6%	42 960	20,0%	142 581	66,4%	41 655	67,4%	3,1%
Remuneration of councillors	18 237	18 237	3 912	21,4%	4 990	27,4%	4 159	22,8%	13 061	71,6%	3 900	76,0%	6,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 811	5 567	586	10,1%	917	15,8%	1 072	19,3%	2 574	46,2%	482	46,6%	122,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 013	21 257	5 210	28,9%	5 199	28,9%	5 018	23,6%	15 428	72,6%	4 518	73,4%	11,1%
Interest	182	182	-	-	-	-	28	15,4%	28	15,4%	22	38,4%	25,8%
Contracted services	80 898	85 461	13 258	16,4%	20 833	25,8%	14 941	17,5%	49 032	57,4%	10 860	53,5%	37,6%
Transfers and subsidies	643 253	580 374	147 695	23,0%	199 813	31,1%	125 334	21,6%	472 842	81,5%	118 770	63,9%	5,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	63 650	67 445	10 509	16,5%	18 627	29,3%	8 388	12,4%	37 523	55,6%	8 895	57,7%	(5,7%)
Losses on disposal of Assets	-	-	-	-	-	-	1 361	-	1 361	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 802)	(97 281)	30 527		(22 033)		25 233		33 727		(3 500)		
Transfers and subsidies - capital (monetary allocations)	2 341	2 341	340	14,5%	-	-	902	38,5%	1 242	53,1%	-	-	22,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	55 195	52 521	2 220	4,0%	13 789	25,0%	3 713	7,1%	19 722	37,6%	9 681	31,8%	(61,6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital													
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 195	52 521	2 220	4,0%	13 789	25,0%	3 713	7,1%	19 722	37,6%	9 681	31,8%	(61,6%)
Capital Expenditure Functional	60 195	52 521	2 220	3,7%	13 789	22,9%	3 713	7,1%	19 722	37,6%	9 681	31,8%	(61,6%)
Municipal governance and administration	27 445	31 328	625	2,3%	12 112	44,1%	2 630	8,4%	15 367	49,1%	943	12,1%	178,8%
Executive and Council	1 900	800	-	-	-	-	-	-	-	-	-	-	15,3%
Finance and administration	25 445	30 428	625	2,5%	12 044	47,3%	2 611	8,6%	15 280	50,2%	943	12,2%	176,8%
Internal audit	100	100	-	-	68	68,3%	19	19,0%	87	87,2%	-	-	(100,0%)
Community and Public Safety	32 450	19 621	1 595	4,9%	1 676	5,2%	1 083	5,5%	4 355	22,2%	8 738	42,8%	(87,6%)
Community and Social Services	10 000	3 466	-	-	466	4,7%	-	-	466	13,4%	1 177	46,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	21 750	15 455	1 595	7,3%	1 211	5,6%	1 083	7,0%	3 889	25,2%	7 561	42,3%	(85,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	700	700	-	-	-	-	-	-	-	-	-	-	36,5%
Economic and Environmental Services	300	1 572	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	300	1 572	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services													
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24										2022/23	
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R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	(835 301)	(835 301)	168 199	(20,1%)	139 387	(16,7%)	101 374	(12,1%)	408 961	(49,0%)	109 371	99,2%	(7,3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	530	-	243	-	321	-	1 094	-	107	40,2%	201,9%
Transfers and Subsidies - Operational	(327 960)	(327 960)	167 669	(51,1%)	139 145	(42,4%)	101 052	(30,8%)	407 866	(124,4%)	109 264	99,3%	(7,5%)
Transfers and Subsidies - Capital	(507 341)	(507 341)	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(325 095)	(329 550)	(19 217)	5,9%	(29 585)	9,1%	(20 831)	6,3%	(69 633)	21,1%	(16 165)	18,2%	28,9%
Suppliers and employees	(325 095)	(329 550)	(19 217)	5,9%	(29 585)	9,1%	(20 831)	6,3%	(69 633)	21,1%	(16 165)	18,2%	28,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 160 396)	(1 164 851)	148 983	(12,8%)	109 803	(9,5%)	80 543	(6,9%)	339 328	(29,1%)	93 206	627,2%	(13,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63,8%)
Capital assets	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63,8%)
Net Cash from/(used) Investing Activities	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 160 396)	(1 164 851)	146 585	(12,6%)	93 506	(8,1%)	77 012	(6,6%)	317 103	(27,2%)	83 448	599,6%	(7,7%)
Cash/cash equivalents at the year begin:	444 862	444 862	232 265	52,2%	378 436	85,1%	471 942	106,1%	232 265	52,2%	460 755	46,1%	2,4%
Cash/cash equivalents at the year end:	(715 534)	(719 989)	378 436	(52,9%)	471 942	(66,0%)	548 954	(76,2%)	548 954	(76,2%)	544 202	98,5%	,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	1 070	100,0%	1 070	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 070	100,0%	1 070	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1 070	100,0%	1 070	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 070	100,0%	1 070	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	754 210	754 210	206 092	27,3%	166 318	22,1%	188 425	25,0%	560 834	74,4%	157 217	73,2%	19,9%
Operating Revenue	754 210	754 210	206 092	27,3%	166 318	22,1%	188 425	25,0%	560 834	74,4%	157 217	73,2%	19,9%
Exchange Revenue													
Service charges - Electricity	212 789	212 789	52 062	24,5%	49 978	23,5%	46 825	22,0%	148 865	70,0%	39 320	56,5%	19,1%
Service charges - Water	66 543	66 543	16 723	25,1%	16 182	24,3%	17 007	25,6%	49 912	75,0%	14 493	72,7%	17,3%
Service charges - Waste Water Management	23 032	23 032	5 244	22,8%	5 269	22,9%	4 501	19,5%	15 014	65,2%	4 787	67,1%	(6,0%)
Service charges - Waste Management	25 374	25 374	6 223	24,5%	6 236	24,6%	4 454	17,6%	16 913	66,7%	5 774	68,4%	(22,9%)
Sale of Goods and Rendering of Services	4 240	4 240	238	5,6%	653	15,4%	861	20,3%	1 752	41,3%	707	207,5%	21,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	12 011	-	-	15 066	125,4%	7 898	65,8%	22 964	191,2%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	5 000	5 000	1 119	22,4%	828	16,6%	586	11,7%	2 532	50,6%	324	175,2%	80,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	5 000	564	11,3%	482	9,6%	678	13,6%	1 724	34,5%	791	65,3%	(14,2%)
Licence and permits	-	-	-	-	1	-	1	-	2	-	-	-	(100,0%)
Operational Revenue	35 760	35 760	(812)	(2,3%)	(1 384)	(3,9%)	310	,9%	(1 886)	(5,3%)	600	20,8%	(48,4%)
Non-Exchange Revenue													
Property rates	125 000	125 000	30 943	24,8%	31 062	24,8%	31 280	25,0%	93 285	74,6%	26 033	68,5%	20,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 500	7 500	253	3,4%	413	5,5%	424	5,7%	1 090	14,5%	555	113,5%	(23,5%)
Licences or permits	500	500	25	5,0%	91	18,2%	78	15,7%	194	38,9%	77	165,8%	1,4%
Transfer and subsidies - Operational	212 710	212 710	76 330	35,9%	43 417	20,4%	63 482	29,8%	183 229	86,1%	53 095	98,9%	19,6%
Interest	7 989	7 989	11 877	148,7%	(2 961)	(37,1%)	4 633	58,0%	13 550	169,6%	10 659	357,2%	(56,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 762	9 762	756	7,7%	763	7,8%	5 408	55,4%	6 927	71,0%	-	-	(100,0%)
Gains on disposal of Assets	1 000	1 000	-	-	220	22,0%	-	-	220	22,0%	-	-	-
Other Gains	-	-	4 548	-	-	-	-	-	4 548	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	976 686	976 686	234 860	24,0%	231 875	23,7%	159 662	16,3%	626 397	64,1%	182 162	68,6%	(12,4%)
Employee related costs	245 859	245 859	57 431	23,4%	60 953	24,8%	59 594	24,2%	177 978	72,4%	54 520	65,3%	9,3%
Remuneration of councillors	12 500	12 500	2 873	23,0%	3 644	29,1%	3 048	24,4%	9 564	76,5%	2 931	64,3%	4,0%
Bulk purchases - electricity	195 855	195 855	70 772	36,1%	65 081	33,2%	51 440	26,3%	187 293	96,6%	22 054	67,0%	133,2%
Inventory consumed	11 450	11 200	1 784	15,6%	3 319	29,0%	2 815	25,1%	7 917	70,7%	2 609	86,0%	7,9%
Debt impairment	103 500	103 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	80 000	-	-	-	-	48 432	60,5%	48 432	60,5%	13 882	59,8%	248,9%
Interest	45 000	45 000	27 603	61,3%	29 496	65,5%	(52 846)	(117,4%)	4 253	9,5%	19 052	180,4%	(377,4%)
Contracted services	171 230	170 480	31 114	18,2%	51 392	30,0%	32 686	19,2%	115 192	67,6%	35 477	75,1%	(7,9%)
Transfers and subsidies	1 000	1 000	1 000	100,0%	-	-	-	-	1 000	100,0%	-	-	-
Irrecoverable debts written off	11 500	11 500	2 506	21,8%	3 953	34,4%	(2 453)	(21,3%)	4 006	34,8%	1 335	-	(283,7%)
Operational costs	98 792	99 792	39 778	40,3%	14 038	14,2%	16 946	17,0%	70 761	70,9%	30 302	115,7%	(44,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(222 476)	(222 476)	(28 768)		(65 557)		28 763		(65 563)		(24 945)		
Transfers and subsidies - capital (monetary allocations)	146 241	146 241	5 056	3,5%	41 021	28,1%	42 963	29,4%	89 041	60,9%	25 769	36,9%	66,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	164 616	164 616	11 324	6,9%	35 678	21,7%	55 061	33,4%	102 063	62,0%	22 069	30,8%	149,5%
National Government	143 436	143 436	9 576	6,7%	24 357	17,0%	49 348	34,4%	83 281	58,1%	22 069	31,3%	123,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 436	143 436	9 576	6,7%	24 357	17,0%	49 348	34,4%	83 281	58,1%	22 069	31,3%	123,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 180	21 180	1 748	8,3%	11 320	53,4%	5 713	27,0%	18 782	88,7%	-	25,9%	(100,0%)
Capital Expenditure Functional	164 616	164 616	11 324	6,9%	35 678	21,7%	55 061	33,4%	102 063	62,0%	22 069	30,8%	149,5%
Municipal governance and administration	5 000	5 000	6 561	131,2%	6 561	131,2%	361	7,2%	6 921	138,4%	9 212	23,2%	(100,0%)
Executive and Council	500	500	-	-	-	-	22	4,5%	22	4,5%	-	-	(100,0%)
Finance and administration	4 500	4 500	-	-	6 561	145,8%	338	7,5%	6 899	153,3%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	1 000	-	-	274	27,4%	-	-	274	27,4%	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	500	-	-	274	54,8%	-	-	274	54,8%	-	-	-
Public Safety	500	500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 650	16 650	3 205	19,2%	2 376	14,3%	9 349	56,1%	14 930	89,7%	10 832	64,5%	(13,7%)
Planning and Development	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 650	15 650	3 205	20,5%	2 376	15,2%	9 349	59,7%	14 930	95,4%	10 832	64,5%	(13,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	141 966	141 966	8 119	5,7%	26 467	18,6%	45 352	31,9%	79 938	56,3%	11 237	23,1%	303,6%
Energy sources	10 680	10 680	4 346	40,7%	5 479	51,3%	6 245	58,5%	16 070	150,5%	4 009	28,0%	55,8%
Water Management	21 534	21 534	693	3,2%	1 131	5,3%	5 165	24,0%	6 988	32,5%	1 720	66,9%	200,3%
Waste Water Management	98 752	98 752	3 080	3,1%	18 702	18,9%	31 488	31,9%	53 270	53,9%	5 508	15,7%	471,7%
Waste Management													

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	956 173	956 173	118 378	12,4%	98 189	10,3%	217 809	22,8%	434 376	45,4%	77 914	34,9%	179,5%
Property rates	127 112	127 112	19 944	15,7%	25 370	20,0%	22 038	17,3%	67 352	53,0%	19 260	37,1%	14,4%
Service charges	367 380	367 380	2 190	,6%	3 491	1,0%	35 098	9,6%	40 779	11,1%	2 079	2,7%	1 587,8%
Other revenue	97 730	97 730	6 456	6,6%	14 039	14,4%	8 507	8,7%	29 002	29,7%	(471)	(56,2%)	(1 905,4%)
Transfers and Subsidies - Operational	212 710	212 710	86 667	40,7%	40 817	19,2%	67 191	31,6%	194 675	91,5%	52 622	97,5%	27,7%
Transfers and Subsidies - Capital	146 241	146 241	2 000	1,4%	13 645	9,3%	84 389	57,7%	100 034	68,4%	4 100	4,4%	1 958,3%
Interest	5 000	5 000	1 121	22,4%	828	16,6%	586	11,7%	2 534	50,7%	324	154,6%	80,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783 629)	(783 629)	(99 992)	12,8%	(97 930)	12,5%	(191 970)	24,5%	(389 892)	49,8%	(95 020)	51,8%	102,0%
Suppliers and employees	(737 629)	(737 629)	(99 992)	13,6%	(97 930)	13,3%	(191 970)	26,0%	(389 892)	52,9%	(95 020)	54,1%	102,0%
Finance charges	(45 000)	(45 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 544	172 544	18 386	10,7%	260	,2%	25 839	15,0%	44 484	25,8%	(17 105)	(82,3%)	(251,1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 616)	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(58 711)	35,7%	(122 100)	74,2%	(23 476)	39,8%	150,1%
Capital assets	(164 616)	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(58 711)	35,7%	(122 100)	74,2%	(23 476)	39,8%	150,1%
Net Cash from/(used) Investing Activities	(164 616)	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(58 711)	35,7%	(122 100)	74,2%	(23 476)	39,8%	150,1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 929	7 929	(3 555)	(44,8%)	(41 189)	(519,5%)	(32 872)	(414,6%)	(77 616)	(978,9%)	(40 582)	514,3%	(19,0%)
Cash/cash equivalents at the year begin:	1 142	1 142	20 603	1 804,4%	16 949	1 484,3%	(18 427)	(1 613,8%)	20 603	1 804,4%	(90 757)	(324,8%)	(79,7%)
Cash/cash equivalents at the year end:	9 071	9 071	16 949	186,9%	(18 427)	(203,2%)	(51 300)	(565,6%)	(51 300)	(565,6%)	(131 339)	930,0%	(60,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 182	3,5%	3 700	2,1%	4 762	2,7%	163 295	91,8%	177 939	22,8%	(707)	(4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 026	7,6%	2 518	2,7%	5 142	5,5%	78 061	84,2%	92 748	11,9%	(1 193)	(1,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 001	3,6%	4 426	2,2%	3 907	2,0%	181 693	92,2%	197 028	25,2%	(74)	(1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 169	4,9%	1 360	2,1%	1 157	1,8%	58 474	91,1%	64 159	8,2%	(92)	(1%)	-	-
Receivables from Exchange Transactions - Waste Management	2 877	4,2%	1 440	2,1%	1 414	2,1%	63 010	91,7%	68 741	8,8%	(79)	(1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 282	2,4%	4 230	2,4%	4 153	2,3%	164 470	92,9%	177 134	22,7%	92	,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	3,9%	67	1,6%	9	,2%	3 925	94,3%	4 164	,5%	(315)	(7,6%)	-	-
Total By Income Source	30 700	3,9%	17 741	2,3%	20 543	2,6%	712 928	91,2%	781 912	100,0%	(2 369)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 084	3,4%	3 089	2,6%	6 855	5,8%	104 833	88,2%	118 861	15,2%	(1 612)	(1,4%)	-	-
Commercial	12 138	4,3%	5 674	2,0%	5 290	1,9%	256 623	91,7%	279 725	35,8%	(16)	(2%)	-	-
Households	14 479	3,8%	8 978	2,3%	8 397	2,2%	351 472	91,7%	383 326	49,0%	(739)	(2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 700	3,9%	17 741	2,3%	20 543	2,6%	712 928	91,2%	781 912	100,0%	(2 369)	(,3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 354	3,8%	19 662	3,2%	39	-	578 780	93,1%	621 834	40,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 885	1,6%	1 122	,1%	260	-	889 427	98,2%	905 694	59,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	38 239	2,5%	20 784	1,4%	298	-	1 468 207	96,1%	1 527 528	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	1 508 597	1 508 597	585 890	38,8%	491 224	32,6%	749 121	49,7%	1 826 235	121,1%	889 812	186,2%	(15,8%)
Property rates	128 959	128 959	19 899	15,4%	20 506	15,9%	21 794	16,9%	62 198	48,2%	17 792	54,5%	22,5%
Service charges	198 729	198 729	33 155	16,7%	39 168	19,7%	41 132	20,7%	113 455	57,1%	36 153	59,6%	13,8%
Other revenue	53 827	53 827	30 121	56,0%	82 350	153,0%	367 068	681,9%	479 540	890,9%	443 938	5 810,5%	(17,3%)
Transfers and Subsidies - Operational	844 895	844 895	335 814	39,7%	266 219	31,5%	237 973	28,2%	840 005	99,4%	210 724	59,5%	12,9%
Transfers and Subsidies - Capital	270 221	270 221	162 952	60,3%	77 486	28,7%	80 410	29,8%	320 848	118,7%	176 900	110,1%	(54,5%)
Interest	11 966	11 966	3 949	33,0%	5 496	45,9%	744	6,2%	10 188	85,1%	4 304	49,3%	(82,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 210 020)	(1 210 020)	(149 906)	12,4%	(67 786)	5,6%	1 183	(,1%)	(216 509)	17,9%	(40 607)	15,3%	(102,9%)
Suppliers and employees	(1 209 907)	(1 209 907)	(149 906)	12,4%	(67 786)	5,6%	1 183	(,1%)	(216 509)	17,9%	(40 607)	15,3%	(102,9%)
Finance charges	(113)	(113)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	298 577	298 577	435 984	146,0%	423 438	141,8%	750 304	251,3%	1 609 726	539,1%	849 206	438,7%	(11,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(390 121)	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(75 459)	19,3%	(216 574)	55,5%	(71 789)	42,8%	5,1%
Capital assets	(390 121)	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(75 459)	19,3%	(216 574)	55,5%	(71 789)	42,8%	5,1%
Net Cash from/(used) Investing Activities	(390 121)	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(75 459)	19,3%	(216 574)	55,5%	(71 789)	42,8%	5,1%
Cash Flow from Financing Activities													
Receipts	4 536	4 536	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	4 536	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(659)	(659)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(659)	(659)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 876	3 876	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(87 668)	(87 668)	376 898	(429,9%)	341 409	(389,4%)	674 845	(769,8%)	1 393 152	(1 589,1%)	777 417	3 709,7%	(13,2%)
Cash/cash equivalents at the year begin:	235 761	235 761	493 911		493 911		835 319		209,5%	354,3%	1 958 338		(57,3%)
Cash/cash equivalents at the year end:	148 093	148 093	493 911	333,5%	835 319	564,1%	1 510 165	1 019,7%	1 510 165	1 019,7%	2 735 755	1 329,5%	(44,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 991	22,1%	551	4,1%	397	2,9%	9 589	70,9%	13 528	7,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 923	44,3%	522	2,1%	336	1,4%	12 882	52,2%	24 663	13,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 916	10,3%	3 431	3,2%	3 320	3,1%	88 416	83,3%	106 083	56,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	569	20,1%	82	2,9%	62	2,2%	2 112	74,8%	2 825	1,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	809	21,7%	144	3,9%	109	2,9%	2 657	71,5%	3 719	2,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 006	7,0%	1 018	3,6%	991	3,5%	24 452	85,9%	28 467	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	714	9,6%	132	1,8%	73	1,0%	6 528	87,7%	7 446	4,0%	-	-	-	-
Total By Income Source	28 927	15,5%	5 880	3,1%	5 288	2,8%	146 637	78,5%	186 732	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 253	13,7%	184	2,0%	177	1,9%	7 524	82,3%	9 138	4,9%	-	-	-	-
Commercial	14 605	15,8%	2 401	2,6%	2 215	2,4%	73 353	79,2%	92 575	49,6%	-	-	-	-
Households	12 650	15,9%	3 093	3,9%	2 695	3,4%	61 098	76,8%	79 536	42,6%	-	-	-	-
Other	418	7,6%	202	3,7%	200	3,7%	4 662	85,0%	5 483	2,9%	-	-	-	-
Total By Customer Group	28 927	15,5%	5 880	3,1%	5 288	2,8%	146 637	78,5%	186 732	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 457	100,0%	-	-	-	-	-	-	10 457	43,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	6 712	100,0%	-	-	-	-	-	-	6 712	28,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 359	80,3%	1 178	17,7%	4	,1%	131	2,0%	6 673	28,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 529	94,5%	1 178	4,9%	4	-	131	,5%	23 842	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 461 921	1 995 139	544 897	37,3%	452 145	30,9%	420 573	21,1%	1 417 615	71,1%	368 794	50,2%	14,0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 733	110 000	20 977	27,7%	21 188	28,0%	20 444	18,6%	62 609	56,9%	20 088	51,0%	1,8%
Service charges - Waste Water Management	4 868	4 868	1 023	21,0%	1 013	20,8%	1 014	20,8%	3 049	62,6%	967	54,1%	2,7%
Service charges - Waste Management	10 144	10 144	2 405	23,7%	2 405	23,7%	2 405	23,7%	7 215	71,1%	2 289	68,8%	5,1%
Sale of Goods and Rendering of Services	4 303	332 658	1 054	24,5%	422	9,8%	571	2,2%	2 047	6,1%	541	38,5%	5,6%
Agency services	11 060	15 000	2 141	19,4%	2 170	19,6%	2 233	14,9%	6 544	43,6%	1 400	31,8%	59,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 799	5 000	-	-	-	-	11 202	224,0%	11 202	224,0%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 500	14 160	6 630	88,4%	4 472	59,6%	4 976	35,1%	16 078	113,5%	4 581	30,0%	8,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	190	17,5%	188	17,4%	129	11,9%	507	46,9%	171	41,8%	(24,6%)
Licence and permits	5 245	5 669	601	11,5%	606	11,6%	795	14,0%	2 002	35,3%	452	23,4%	76,0%
Operational Revenue	2 953	428	1 437	48,7%	729	24,7%	4 774	1 116,0%	6 941	1 622,3%	529	9%	801,9%
Non-Exchange Revenue													
Property rates	250 631	250 631	66 086	26,4%	66 081	26,4%	66 158	26,4%	198 325	79,1%	63 259	74,3%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	4 999	317	15,8%	952	47,6%	242	4,8%	1 510	30,2%	-	(32,3%)	(100,0%)
Licences or permits	90	250	13	14,8%	14	15,1%	31	12,6%	58	23,4%	6	15,3%	390,4%
Transfer and subsidies - Operational	1 060 191	1 069 810	442 025	41,7%	351 905	33,2%	280 356	26,5%	1 074 286	101,4%	274 489	60,3%	2,1%
Interest	19 160	180 000	-	-	-	-	23 930	13,3%	23 930	13,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 163	440	-	-	-	-	1 312	288,3%	1 312	288,3%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 621	1 852 266	290 666	22,7%	355 818	27,8%	295 263	15,9%	941 748	50,8%	230 563	45,7%	28,1%
Employee related costs	600 453	660 573	154 550	25,7%	187 377	31,2%	159 380	24,1%	501 307	75,9%	145 134	61,6%	9,8%
Remuneration of councillors	29 411	29 411	12 985	44,1%	9 129	31,0%	8 424	28,6%	30 538	103,8%	7 791	76,9%	8,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	31 323	35 464	2 936	9,4%	7 788	24,9%	6 566	18,5%	17 290	48,8%	2 885	32,7%	127,6%
Debt impairment	100 557	390 557	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 024	175 024	41 318	35,9%	33 412	29,0%	10 485	6,0%	85 215	48,7%	9 840	29,2%	6,6%
Interest	770	10 000	7	1,0%	53	6,8%	37	4%	97	1,0%	3	9,6%	981,7%
Contracted services	252 516	295 982	50 329	19,9%	71 849	28,5%	59 606	20,1%	181 783	61,4%	31 602	48,8%	88,6%
Transfers and subsidies	2 319	9 400	426	18,4%	225	9,7%	2 044	21,7%	2 695	28,7%	4	3%	55 867,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	147 249	245 855	28 609	19,4%	49 527	33,6%	53 865	21,9%	132 001	53,7%	33 317	57,9%	61,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(494)	-	(3 540)	-	(5 144)	-	(9 178)	-	(13)	-	39 367,2%
Surplus/(Deficit)	182 300	142 873	254 231		96 327		125 309		475 867		138 230		
Transfers and subsidies - capital (monetary allocations)	569 183	569 107	13	-	265	-	585 923	103,0%	586 202	103,0%	219 514	44,8%	166,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	751 483	711 980	127 891	17,0%	102 208	13,6%	174 067	24,4%	404 166	56,8%	59 093	15,9%	194,6%
National Government	571 683	541 100	101 263	17,7%	62 613	11,0%	141 809	26,2%	305 685	56,5%	47 301	13,8%	199,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 683	541 100	101 263	17,7%	62 613	11,0%	141 809	26,2%	305 685	56,5%	47 301	13,8%	199,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	179 800	170 880	26 629	14,8%	39 596	22,0%	32 257	18,9%	98 481	57,6%	11 792	20,1%	173,5%
Capital Expenditure Functional	751 483	711 980	127 891	17,0%	102 208	13,6%	174 067	24,4%	404 166	56,8%	59 093	15,9%	194,6%
Municipal governance and administration	19 700	22 700	6 812	34,6%	5 452	27,7%	4 439	19,6%	16 703	73,6%	14 357	34,4%	(68,1%)
Executive and Council	500	100	-	-	-	-	26	26,0%	26	26,0%	1 058	189,2%	(97,5%)
Finance and administration	19 200	22 600	6 812	35,5%	5 452	28,4%	4 413	19,5%	16 677	73,8%	13 280	33,0%	(66,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	19	-	(100,0%)
Community and Public Safety	56 000	33 590	9 700	17,3%	5 634	10,1%	1 047	3,1%	16 381	48,8%	848	7,1%	23,5%
Community and Social Services	15 000	1 100	2	-	57	4%	-	-	59	5,4%	848	28,3%	(100,0%)
Sport And Recreation	10 000	10 000	1 602	16,0%	-	-	-	-	1 602	16,0%	-	-	13,7%
Public Safety	-	-	-	-	-	-	175	-	175	-	-	-	(100,0%)
Housing	31 000	22 490	8 096	26,1%	5 576	18,0%	798	3,5%	14 470	64,3%	-	-	(100,0%)
Health	-	-	-	-	-	-	74	-	74	-	-	-	(100,0%)
Economic and Environmental Services	259 100	262 217	50 751	19,6%	49 488	19,1%	56 329	21,5%	156 568	59,7%	23 231	30,7%	142,5%
Planning and Development	26 100	5 200	1 281	4,9%	-	-	-	-	1 281	24,6%	-	-	-
Road Transport	233 000	257 017	49 470	21,2%	49 488	21,2%	56 329	21,9%	155 286	60,4%	23 231	36,2%	142,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	416 683	393 472	60 629	14,6%	41 635	10,0%	112 251	28,5%	214 515	54,5%	20 656	7,9%	443,4%
Energy sources	48 500	9 100	1 797	3,7%	198	4%	21	2%	2 015	22,1%	1 267	2,6%	(98,4%)
Water Management	292 683	319 485	53 001	18,1%	32 208	11,0%	107 626	33,7%	192 836	60,4%	15 608	9,3%	589,6%
Waste Water Management	60 000	48 388	3 139	5,2%	3 139	5,2%	3 119	6,4%	6 257	12,9%	909	5,4%	243,0%
Waste Management	15 500	16 500	5 831	37,6%	6 090	39,3%	1 485	9,0%	13 407	81,3%	2 873	12,6%	(48,3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 946 388	2 177 661	168 758	8,7%	612 236	31,5%	795 470	36,5%	1 576 464	72,4%	165 998	9,1%	379,2%
Property rates	77 688	77 661	14 548	18,7%	43 268	55,7%	26 480	34,1%	84 295	108,5%	14 323	17,9%	84,9%
Service charges	32 641	44 463	908	2,8%	660	2,0%	1 585	3,6%	3 153	7,1%	966	2,4%	64,2%
Other revenue	199 185	412 460	10 539	5,3%	18 190	9,1%	41 001	9,9%	69 729	16,9%	10 270	6,5%	299,2%
Transfers and Subsidies - Operational	1 060 191	1 059 810	811	,1%	440 667	41,6%	630 714	59,5%	1 072 192	101,2%	2 565	,3%	24 489,2%
Transfers and Subsidies - Capital	569 183	569 107	141 952	24,9%	109 452	19,2%	95 690	16,8%	347 094	61,0%	137 851	28,1%	(30,6%)
Interest	7 500	14 160	-	-	-	-	-	-	-	-	24	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 088 075)	(1 324 733)	(222 254)	20,4%	(431 012)	39,6%	(466 502)	35,2%	(1 119 768)	84,5%	(138 248)	19,0%	237,4%
Suppliers and employees	(1 086 486)	(1 310 533)	(222 254)	20,5%	(431 012)	39,7%	(466 502)	35,6%	(1 119 768)	85,4%	(138 248)	19,2%	(174,8%)
Finance charges	(770)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(819)	(4 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	858 313	852 928	(53 496)	(6,2%)	181 224	21,1%	328 968	38,6%	456 696	53,5%	27 750	(4,3%)	1 085,5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(864 205)	(818 777)	(61 949)	7,2%	(227 754)	26,4%	(174 067)	21,3%	(463 770)	56,6%	-	-	(100,0%)
Capital assets	(864 205)	(818 777)	(61 949)	7,2%	(227 754)	26,4%	(174 067)	21,3%	(463 770)	56,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(864 205)	(818 777)	(61 949)	7,2%	(227 754)	26,4%	(174 067)	21,3%	(463 770)	56,6%	-	-	(100,0%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 892)	34 151	(115 445)	1 959,4%	(46 530)	789,7%	154 901	453,6%	(7 074)	(20,7%)	27 750	(148,4%)	458,2%
Cash/cash equivalents at the year begin:	366 673	206 475	(2 068)	(,6%)	96 425	26,3%	48 243	23,4%	(2 068)	(1,0%)	(64 483)	1,2%	(174,8%)
Cash/cash equivalents at the year end:	360 781	240 626	96 458	26,7%	48 035	13,3%	203 395	84,5%	203 395	84,5%	(39 663)	(10,8%)	(612,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 988	1,6%	17 961	3,6%	40	-	466 362	94,7%	492 350	17,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 269	1,4%	40 117	3,0%	(27)	-	1 278 045	95,6%	1 336 403	46,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	345	,9%	777	2,1%	2	-	36 141	97,0%	37 266	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	855	1,2%	1 705	2,5%	(29)	-	66 725	96,3%	69 256	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5,2%	28	1,2%	94	4,1%	2 046	89,4%	2 288	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	17 488	1,8%	35 114	3,7%	(14)	-	893 582	94,4%	946 170	32,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	269	1,7%	5	-	168	1,1%	15 518	97,2%	15 960	,6%	-	-	-	-
Total By Income Source	45 333	1,6%	95 707	3,3%	234	-	2 758 418	95,1%	2 899 693	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 427	1,2%	22 757	2,4%	(9)	-	911 871	96,4%	946 046	32,6%	-	-	-	-
Commercial	3 166	1,2%	7 710	3,0%	30	-	246 008	95,8%	256 914	8,9%	-	-	-	-
Households	10 007	1,1%	22 976	2,6%	(5)	-	839 483	96,2%	872 461	30,1%	-	-	-	-
Other	20 734	2,5%	42 263	5,1%	219	-	761 056	92,3%	824 272	28,4%	-	-	-	-
Total By Customer Group	45 333	1,6%	95 707	3,3%	234	-	2 758 418	95,1%	2 899 693	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	1,3%
PAYE deductions	9 999	102,9%	(282)	(2,9%)	-	-	-	-	9 717	3,4%
VAT (output less input)	(20 232)	100,0%	-	-	-	-	-	-	(20 232)	(7,2%)
Pensions / Retirement deductions	11 695	47,0%	9 584	38,6%	341	1,4%	3 241	13,0%	24 861	8,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(34 727)	(53,8%)	45 524	70,6%	2 332	3,6%	51 398	79,7%	64 527	22,9%
Auditor-General	826	99,7%	2	,3%	-	-	-	-	828	,3%
Other	(8 601)	(4,3%)	79 452	40,0%	17 921	9,0%	109 758	55,3%	198 530	70,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(41 040)	(14,6%)	134 279	47,6%	20 594	7,3%	167 977	59,6%	281 811	100,0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Nlimane	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	4 154 810	4 267 603	1 218 114	29,3%	1 055 005	25,4%	1 049 243	24,6%	3 322 361	77,9%	928 401	73,8%	13,0%	
Exchange Revenue														
Service charges - Electricity	1 516 162	1 516 162	404 573	26,7%	340 421	22,5%	345 618	22,8%	1 090 612	71,9%	306 731	65,3%	12,7%	
Service charges - Water	138 167	129 877	29 221	21,1%	29 827	21,6%	26 646	20,5%	85 694	66,0%	33 227	69,1%	(19,8%)	
Service charges - Waste Water Management	25 746	25 295	5 548	21,5%	6 551	25,4%	6 371	25,2%	18 470	73,0%	5 667	64,0%	12,4%	
Service charges - Waste Management	159 571	169 571	39 566	24,8%	39 434	24,7%	38 405	24,1%	117 406	73,6%	37 529	66,6%	2,3%	
Sale of Goods and Rendering of Services	14 444	13 970	4 171	28,9%	2 790	19,3%	3 063	21,9%	10 024	71,8%	3 089	65,9%	(8%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	35 791	45 207	20 076	56,1%	22 096	61,7%	(5 178)	(11,5%)	36 994	81,8%	11 522	84,3%	(144,9%)	
Interest earned from Current and Non Current Assets	4 162	10 337	3 581	86,0%	1 584	38,1%	2 585	25,0%	7 750	75,0%	2 604	131,3%	(8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	40 725	31 179	1 447	3,6%	1 338	3,3%	1 396	4,5%	4 181	13,4%	1 418	11,1%	(1,6%)	
Licence and permits	1 825	203	46	1,7%	46	2,5%	50	24,6%	126	62,3%	-	-	(100,0%)	
Operational Revenue	116 196	220 744	9 529	8,2%	8 266	7,1%	98 410	44,6%	116 205	52,6%	15 636	24,3%	529,4%	
Non-Exchange Revenue														
Property rates	1 029 663	1 009 056	254 785	24,7%	244 743	23,8%	240 237	23,8%	739 765	73,3%	201 012	70,7%	19,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6 155	3 588	783	12,7%	919	14,9%	1 007	28,1%	2 708	75,5%	753	38,7%	33,8%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	1 062 704	1 062 310	444 805	41,9%	356 989	33,6%	262 713	24,7%	1 064 506	100,2%	309 212	103,2%	(15,0%)	
Interest	3 492	40 105	-	-	-	-	27 920	69,6%	27 920	69,6%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	8	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	3 916 389	4 128 001	829 861	21,2%	1 190 993	30,4%	1 038 995	25,2%	3 059 849	74,1%	920 394	72,7%	12,9%	
Employee related costs	1 201 915	1 251 915	312 998	26,0%	313 939	26,1%	319 152	25,5%	946 089	75,6%	303 005	74,5%	5,3%	
Remuneration of councillors	64 813	64 813	10 043	15,5%	27 547	42,5%	15 656	24,2%	53 247	82,2%	15 610	72,6%	3%	
Bulk purchases - electricity	1 312 621	1 242 621	391 657	29,8%	287 190	21,9%	281 997	22,7%	960 844	77,3%	251 421	77,0%	12,2%	
Inventory consumed	89 944	89 944	11 189	12,4%	24 886	27,7%	30 953	34,4%	67 028	74,5%	28 723	84,1%	7,8%	
Debt impairment	144 304	144 304	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	543 500	543 500	-	-	277 372	51,0%	138 686	25,5%	416 059	76,6%	138 435	86,5%	2%	
Interest	26 739	31 037	0	-	19 028	71,2%	60 442	194,7%	79 471	256,0%	15	32,6%	393 303,1%	
Contracted services	413 359	559 311	66 602	16,0%	181 689	44,0%	143 792	25,7%	391 544	70,0%	135 456	60,6%	6,2%	
Transfers and subsidies	3 437	1 226	-	-	206	6,0%	211	17,2%	417	34,0%	98	87,4%	116,5%	
Irrecoverable debts written off	-	20 055	1 209	-	14 464	-	4 346	-	20 019	99,8%	1 621	-	168,1%	
Operational costs	115 756	179 273	36 702	31,7%	44 671	38,6%	43 758	24,4%	125 131	69,8%	46 009	91,0%	(4,9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	238 422	139 602	388 253		(135 988)		10 248		262 513		8 007			
Transfers and subsidies - capital (monetary allocations)	455 474	544 788	148 892	32,7%	167 927	36,9%	117 135	21,5%	433 955	79,7%	96 943	50,5%	22,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	693 896	684 390	537 145		31 939		127 384		696 467		103 950			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	693 896	684 390	537 145		31 939		127 384		696 467		103 950			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	693 896	684 390	537 145		31 939		127 384		696 467		103 950			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	693 896	684 390	537 145		31 939		127 384		696 467		103 950			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	645 474	683 978	143 059	22,2%	197 709	30,6%	141 970	20,8%	482 738	70,6%	152 396	44,1%	(6,8%)
National Government	455 474	544 788	129 472	28,4%	149 966	32,9%	115 401	21,2%	394 838	72,5%	94 879	42,5%	21,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	1 464	-	-	869	(63,9)	(43,6%)	230	15,7%	(4 072)	(84,3%)	(84,3%)	
Transfers recognised - capital	455 474	546 252	129 472	28,4%	150 835	33,1%	114 762	21,0%	395 069	72,3%	90 807	42,5%	26,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	190 000	137 727	13 588	7,2%	46 874	24,7%	27 208	19,8%	87 669	63,7%	61 589	48,7%	(55,8%)
Capital Expenditure Functional	645 474	683 978	143 059	22,2%	197 709	30,6%	141 970	20,8%	482 738	70,6%	152 396	44,1%	(6,8%)
Municipal governance and administration	33 000	36 602	1 002	3,0%	12 551	38,0%	1 992	5,4%	15 545	42,5%	2 074	32,4%	(3,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 000	36 602	1 002	3,0%	12 551	38,0%	1 992	5,4%	15 545	42,5%	2 074	32,4%	(3,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	18 845	7 922	19,7%	2 342	5,8%	3 975	21,1%	14 240	75,6%	8 004	25,4%	(50,3%)
Community and Social Services	21 595	15 249	6 797	31,5%	2 342	10,8%	1 870	12,3%	11 009	72,2%	5 019	23,9%	(62,7%)
Sport And Recreation	15 600	2 271	-	-	-	-	2 106	92,7%	2 106	92,7%	2 986	32,3%	(29,5%)
Public Safety	3 000	1 325	1 125	37,5%	-	-	-	-	1 125	84,9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	318 123	341 378	95 836	30,1%	64 736	20,3%	71 101	20,8%	231 673	67,9%	53 495	36,7%	32,9%
Planning and Development	500	79	-	-	-	-	-	-	-	-	-	-	-
Road Transport	317 623	341 299	95 836	30,2%	64 736	20,4%	71 101	20,8%	231 673	67,9%	53 495	37,3%	32,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	254 155	287 154	38 299	15,1%	118 080	46,5%	64 901	22,6%	221 281	77,1%	88 823	54,2%	(26,9%)
Energy sources	71 158	158 616	19 515	27,4%	65 832	92,5%	41 577	26,2%	126 923	80,0%	33 667	59,8%	23,5%
Water Management	74 456	68 343	17 353	23,4%	33 961	45,6%	8 736	12,8%	60 049	87,9%	26 403	47,2%	(66,9%)
Waste Water Management	94 741	57 726	1 432	1,5%	18 288	19,3%	12 442	21,6%	32 161	55,7%	25 404	54,8%	(51,0%)
Waste Management	13 800	2 469	-	-	-	-	2 147	87,0%	2 147	87,0%	3 349	39,4%	(35,9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 416 983	4 431 447	1 709 873	38,7%	1 455 262	32,9%	1 981 653	44,7%	5 146 787	116,1%	1 823 534	94,4%	8,7%
Property rates	978 180	962 235	169 772	17,4%	192 341	19,7%	544 670	56,6%	906 783	94,2%	201 381	74,6%	170,5%
Service charges	1 747 663	1 745 951	375 826	21,5%	386 567	22,1%	399 241	22,9%	1 161 634	66,5%	388 197	62,3%	2,8%
Other revenue	131 689	81 915	581 772	441,8%	309 783	235,2%	678 254	828,0%	1 569 809	1 916,4%	620 879	671,6%	9,2%
Transfers and Subsidies - Operational	1 062 704	1 062 310	442 497	41,6%	354 840	33,4%	265 888	25,0%	1 063 225	100,1%	299 187	32,3%	(11,1%)
Transfers and Subsidies - Capital	455 474	448 137	136 474	30,0%	210 218	46,2%	91 445	20,4%	438 137	97,8%	299 781	130,9%	(69,5%)
Interest	41 272	130 898	3 531	8,6%	1 513	3,7%	2 154	1,6%	7 198	5,5%	14 109	-	(84,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 722 626)	(3 615 902)	(2 437 583)	65,5%	(1 729 793)	46,5%	(2 049 418)	56,7%	(6 216 794)	171,9%	(1 098 978)	115,9%	86,5%
Suppliers and employees	(3 692 450)	(3 583 639)	(2 437 583)	66,0%	(1 729 793)	46,8%	(2 049 418)	57,2%	(6 216 794)	173,5%	(1 098 978)	117,1%	86,5%
Finance charges	(26 739)	(31 037)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 437)	(1 226)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	694 357	815 545	(727 710)	(104,8%)	(274 531)	(39,5%)	(67 766)	(8,3%)	(1 070 007)	(131,2%)	724 556	(9,8%)	(109,4%)
Cash Flow from Investing Activities													
Receipts	(20)	-	164	(821,6%)	113	(566,4%)	-	-	278	-	81	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20)	-	164	(821,6%)	113	(566,4%)	-	-	278	-	81	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(645 474)	(683 978)	(143 059)	22,2%	(197 709)	30,6%	(141 970)	20,8%	(482 738)	70,6%	(152 396)	50,3%	(6,8%)
Capital assets	(645 474)	(683 978)	(143 059)	22,2%	(197 709)	30,6%	(141 970)	20,8%	(482 738)	70,6%	(152 396)	50,3%	(6,8%)
Net Cash from/(used) Investing Activities	(645 494)	(683 978)	(142 895)	22,1%	(197 596)	30,6%	(141 970)	20,8%	(482 460)	70,5%	(152 315)	50,3%	(6,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	33 832	116 536	(870 605)	(2 573,3%)	(472 126)	(1 395,5%)	(209 736)	(180,0%)	(1 552 467)	(1 332,2%)	572 241	(569,9%)	(136,7%)
Cash/cash equivalents at the year begin:	144 511	205 310	205 762	142,4%	(665 294)	(460,4%)	(1 137 421)	(554,0%)	205 762	100,2%	(816 594)	-	39,3%
Cash/cash equivalents at the year end:	178 343	321 846	(665 294)	(373,0%)	(1 137 421)	(637,8%)	(1 347 157)	(418,6%)	(1 347 157)	(418,6%)	(244 353)	(358,1%)	451,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 602	7,5%	25	-	5 358	3,8%	124 506	88,6%	140 490	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	86 941	38,3%	999	4%	16 981	7,5%	122 012	53,8%	226 933	19,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 884	12,5%	276	1%	22 631	5,1%	368 443	82,4%	447 234	38,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 517	9,2%	0	-	1 080	4,0%	23 715	86,8%	27 313	2,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 749	8,5%	27	-	6 342	4,6%	120 434	86,9%	138 552	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	4,7%	-	-	113	3,3%	3 196	92,1%	3 472	3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 845	5,8%	0	-	7 524	5,6%	119 306	88,6%	134 675	11,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 460	6,8%	367	1,0%	2 187	6,1%	31 115	86,1%	36 129	3,1%	-	-	-	-
Total By Income Source	178 162	15,4%	1 693	1%	62 216	5,4%	912 727	79,0%	1 154 797	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 399	7,8%	75	-	10 908	4,9%	195 780	87,3%	224 162	19,4%	-	-	-	-
Commercial	42 452	22,0%	162	1%	12 794	6,6%	137 308	71,2%	192 716	16,7%	-	-	-	-
Households	117 326	16,2%	1 449	2%	37 986	5,2%	568 209	78,4%	724 970	62,8%	-	-	-	-
Other	984	7,8%	6	-	528	4,1%	11 431	88,3%	12 949	1,1%	-	-	-	-
Total By Customer Group	178 162	15,4%	1 693	1%	62 216	5,4%	912 727	79,0%	1 154 797	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	101 741	20,1%	13 244	2,6%	72 530	14,3%	318 013	62,9%	505 528	46,5%
Bulk Water	-	-	-	-	-	-	238 604	100,0%	238 604	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 227	6,1%	22 375	6,7%	10 823	3,3%	278 361	83,9%	331 785	30,5%
Auditor-General	-	-	-	-	-	-	7 334	100,0%	7 334	7%
Other	1	-	1 549	53,4%	56	1,9%	1 293	44,6%	2 899	3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	121 969	11,2%	37 168	3,4%	83 409	7,7%	843 606	77,7%	1 086 151	100,0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	312 987	407 116	126 549	40,4%	109 645	35,0%	84 653	20,8%	320 847	78,8%	83 077	97,9%	1,9%
Operating Revenue													
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	100	0	-	47	-	777	776,7%	824	823,7%	(17)	66,0%	(4 628,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	544	544	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 490	9 640	1 959	20,6%	755	8,0%	2 779	28,8%	5 494	57,0%	2 630	57,6%	5,7%
Dividends	161	161	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 403	1 403	-	-	-	-	-	-	-	-	-	-	2,3%
Licence and permits	1 255	1 255	-	-	-	-	-	-	-	-	-	-	11,6%
Operational Revenue	707	1 040	79	11,2%	155	21,9%	88	8,4%	322	31,0%	97	68,0%	(9,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	299 426	392 972	123 941	41,4%	108 687	36,3%	81 337	20,7%	313 966	79,9%	80 296	99,7%	1,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	570	-	-	-	(328)	-	242	-	71	-	(563,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 519	309 448	75 902	25,3%	81 130	27,1%	72 918	23,6%	229 950	74,3%	60 828	68,4%	19,9%
Employee related costs	170 143	161 612	40 018	23,5%	40 050	23,5%	38 973	24,1%	119 041	73,7%	36 592	69,1%	6,5%
Remuneration of councillors	21 458	21 458	5 692	26,5%	5 010	23,3%	4 924	22,9%	15 626	72,8%	4 042	71,9%	21,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	650	2 917	756	116,3%	871	134,1%	1 236	42,4%	2 863	98,1%	239	63,2%	418,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 698	10 109	-	-	-	-	7 385	73,1%	7 385	73,1%	2 080	64,5%	255,0%
Interest	10 560	10 530	-	-	5 436	51,5%	-	-	5 436	51,6%	-	-	51,5%
Contracted services	39 540	45 250	15 793	39,9%	9 306	23,5%	6 698	14,8%	31 798	70,3%	7 482	60,1%	(10,5%)
Transfers and subsidies	-	6 073	187	-	4 664	-	3 376	55,6%	8 227	135,5%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	44 470	51 499	13 456	30,3%	15 792	35,5%	10 317	20,0%	39 565	76,8%	10 392	77,0%	(7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Other Losses	-	-	-	-	-	-	10	-	10	-	0	-	68 414,3%
Surplus/(Deficit)	13 468	97 668	50 647		28 515		11 735		90 897		22 249		
Transfers and subsidies - capital (monetary allocations)	2 525	2 525	345	13,7%	736	29,2%	-	-	1 082	42,8%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 993	100 193	50 993		29 251		11 735		91 979		22 249		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 993	100 193	50 993		29 251		11 735		91 979		22 249		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 993	100 193	50 993		29 251		11 735		91 979		22 249		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 993	100 193	50 993		29 251		11 735		91 979		22 249		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	34 614	135 235	6 066	17,5%	31 028	89,6%	28 386	21,0%	65 481	48,4%	5 341	43,9%	431,4%
National Government	2 399	2 399	345	14,4%	934	38,9%	283	11,8%	1 563	65,2%	228	59,3%	24,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 399	2 399	345	14,4%	934	38,9%	283	11,8%	1 563	65,2%	228	59,3%	24,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 215	132 836	5 720	17,8%	30 094	93,4%	28 103	21,2%	63 917	48,1%	5 113	42,9%	449,6%
Capital Expenditure Functional	34 614	135 235	6 066	17,5%	31 028	89,6%	28 386	21,0%	65 481	48,4%	5 341	43,9%	431,4%
Municipal governance and administration	14 215	17 995	2 858	20,1%	2 510	17,7%	4 633	25,7%	10 000	55,6%	1 375	52,6%	236,9%
Executive and Council	-	1 501	1 501	-	-	-	-	-	1 501	100,0%	-	-	-
Finance and administration	14 215	16 495	1 357	9,5%	2 510	17,7%	4 633	28,1%	8 500	51,5%	1 375	60,3%	236,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety													
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 899	18 433	1 295	8,1%	5 477	34,5%	4 988	27,1%	11 760	63,8%	3 804	32,4%	31,1%
Planning and Development	4 500	4 415	-	-	2 799	62,2%	543	12,3%	3 342	75,7%	3 535	72,6%	(84,6%)
Road Transport	11 399	14 018	1 295	11,4%	2 679	23,5%	4 445	31,7%	8 418	60,1%	269	15,3%	1 550,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	98 806	1 913	42,5%	23 042	512,0%	18 766	19,0%	43 720	44,2%	162	59,8%	11 465,5%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	95 063	1 657	82,8%	20 691	1 034,6%	18 430	19,4%	40 778	42,9%	162	67,6%	11 258,7%
Waste Water Management	2 500	3 743	256	10,2%	2 351	94,0%	336	9,0%	2 942	78,6%	-	23,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	326 607	427 109	147 443	45,1%	160 959	49,3%	136 656	32,0%	445 058	104,2%	609 841	541,0%	(77,6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	14 460	114 989	9 621	66,5%	33 406	231,0%	31 140	27,1%	74 168	64,5%	497 403	72 059,5%	(93,7%)
Transfers and Subsidies - Operational	299 426	299 249	125 725	42,0%	105 109	35,1%	78 645	26,3%	309 479	103,4%	80 364	28,9%	(2,1%)
Transfers and Subsidies - Capital	2 525	2 525	10 138	401,5%	21 689	859,0%	24 092	954,1%	55 918	2 214,6%	29 444	2 396,5%	(18,2%)
Interest	10 035	10 185	1 959	19,5%	755	7,5%	2 779	27,3%	5 494	53,9%	2 630	57,6%	5,7%
Dividends	161	161	-	-	-	-	-	-	-	-	-	-	-
Payments	(286 935)	(303 156)	(113 957)	39,7%	(141 175)	49,2%	(107 663)	35,5%	(362 795)	119,7%	(97 649)	112,2%	10,3%
Suppliers and employees	(276 900)	(292 627)	(113 957)	41,2%	(141 175)	51,0%	(107 663)	36,8%	(362 795)	124,0%	(97 649)	116,9%	10,3%
Finance charges	(10 035)	(10 529)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 671	123 953	33 487	84,4%	19 784	49,9%	28 993	23,4%	82 264	66,4%	512 192	8 009,0%	(94,3%)
Cash Flow from Investing Activities													
Receipts	-	-	(635)	-	150	-	127	-	(357)	-	(1 050)	-	(112,1%)
Proceeds on disposal of PPE	-	-	570	-	-	-	(328)	-	242	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(1 205)	-	150	-	455	-	(599)	-	(1 050)	-	(143,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 614)	(135 235)	(6 066)	17,5%	(31 028)	89,6%	(28 386)	21,0%	(65 481)	48,4%	(5 341)	43,9%	431,4%
Capital assets	(34 614)	(135 235)	(6 066)	17,5%	(31 028)	89,6%	(28 386)	21,0%	(65 481)	48,4%	(5 341)	43,9%	431,4%
Net Cash from/(used) Investing Activities	(34 614)	(135 235)	(6 701)	19,4%	(30 878)	89,2%	(28 259)	20,9%	(65 838)	48,7%	(6 392)	53,6%	342,1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 836)	(10 836)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(10 836)	(10 836)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(10 836)	(10 836)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 778)	(22 118)	26 786	(463,6%)	(11 094)	192,0%	734	(3,3%)	16 426	(74,3%)	505 800	(4 055,7%)	(99,9%)
Cash/cash equivalents at the year begin:	83 899	83 899	51 645	61,6%	78 431	93,5%	67 337	80,3%	51 645	61,6%	862 131	100,0%	(92,2%)
Cash/cash equivalents at the year end:	78 121	61 781	78 431	100,4%	67 337	86,2%	68 071	110,2%	68 071	110,2%	1 367 931	2 964,0%	(95,0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 843	47,8%	1 086	18,2%	169	2,8%	1 855	31,2%	5 953	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 843	47,8%	1 086	18,2%	169	2,8%	1 855	31,2%	5 953	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	26 746 624	27 891 669	7 146 520	26,7%	6 267 687	23,4%	6 234 448	22,4%	19 648 655	70,4%	5 325 312	69,9%	17,1%	
Exchange Revenue														
Service charges - Electricity	7 116 307	6 962 243	1 518 153	21,3%	1 287 960	18,1%	1 411 920	20,3%	4 218 033	60,6%	1 135 615	54,2%	24,3%	
Service charges - Water	2 289 062	2 238 972	368 721	16,1%	421 801	18,4%	467 372	20,9%	1 257 895	56,2%	157 211	61,8%	197,3%	
Service charges - Waste Water Management	706 832	713 029	189 747	24,0%	153 034	21,7%	189 304	26,5%	512 084	71,8%	158 354	66,9%	19,5%	
Service charges - Waste Management	923 346	899 374	202 438	21,9%	188 757	20,4%	227 501	25,3%	618 697	68,8%	195 654	69,6%	16,3%	
Sale of Goods and Rendering of Services	83 448	410 851	20 427	24,5%	16 159	19,4%	18 105	4,4%	54 690	13,3%	15 393	65,1%	17,6%	
Agency services	110 838	103 836	10 041	9,1%	13 164	11,9%	32 281	31,1%	55 485	53,4%	21 709	38,1%	48,7%	
Interest	-	-	-	-	-	-	-	-	-	-	(9 101)	-	(100,0%)	
Interest earned from Receivables	1 121 201	1 320 714	319 544	28,5%	302 847	27,0%	334 532	25,3%	966 833	72,4%	296 391	73,9%	12,9%	
Interest earned from Current and Non Current Assets	182 345	213 162	41 487	22,8%	40 472	22,2%	40 639	19,1%	122 599	57,5%	51 493	56,1%	(21,1%)	
Dividends	385	385	-	-	-	-	41	10,8%	41	10,8%	-	-	(100,0%)	
Rent on Land	18 921	18 921	5 445	28,8%	4 829	25,5%	4 977	26,3%	15 251	80,6%	3 734	72,8%	33,3%	
Rental from Fixed Assets	107 444	100 838	18 974	17,7%	16 155	15,0%	14 990	14,9%	50 119	49,7%	13 044	49,2%	14,9%	
Licence and permits	30 068	27 581	3 298	11,0%	4 650	15,5%	4 596	16,7%	12 544	45,5%	4 310	40,4%	6,6%	
Operational Revenue	406 698	571 608	23 071	5,7%	40 535	10,0%	142 345	24,9%	205 951	36,0%	49 416	23,0%	188,1%	
Non-Exchange Revenue														
Property rates	4 376 604	4 250 521	1 062 765	24,3%	871 812	19,9%	994 840	23,4%	2 929 417	68,9%	953 791	69,8%	4,3%	
Surcharges and Taxes	54 884	54 884	11 995	21,9%	15 427	28,1%	5 056	9,2%	32 478	59,2%	13 048	69,7%	(61,3%)	
Fines, penalties and forfeits	145 567	118 893	12 030	8,3%	16 111	11,1%	11 074	9,3%	39 216	33,0%	12 375	26,4%	(10,5%)	
Licences or permits	15 831	16 721	942	6,0%	1 620	10,2%	1 447	8,7%	4 009	24,0%	2 391	110,2%	(39,5%)	
Transfer and subsidies - Operational	8 944 623	9 068 154	3 146 717	37,0%	2 709 753	31,9%	2 102 703	23,2%	7 959 227	87,8%	2 110 960	89,6%	(4%)	
Interest	153 474	393 395	43 405	28,3%	38 159	24,9%	95 954	24,4%	177 518	45,1%	38 688	44,3%	148,0%	
Fuel Levy	370 065	370 065	154 194	41,7%	123 355	33,3%	92 516	25,0%	370 065	100,0%	100 670	100,0%	(8,1%)	
Operational Revenue	9 762	9 762	756	7,7%	763	7,8%	5 408	55,4%	6 927	71,0%	-	-	(100,0%)	
Gains on disposal of Assets	14 866	13 143	4 826	32,5%	321	2,2%	1 388	10,6%	6 535	49,7%	166	8,7%	737,5%	
Other Gains	14 043	14 615	7 580	54,0%	2	-	35 459	242,6%	43 041	294,5%	1	4,3%	5 523 033,5%	
Discontinued Operations	8	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	27 555 225	29 700 116	6 130 900	22,2%	6 418 400	23,3%	6 029 064	20,3%	18 578 364	62,6%	5 683 748	62,6%	6,1%	
Employee related costs	7 947 074	8 052 086	1 898 581	23,9%	1 872 289	23,6%	1 909 668	23,7%	5 680 538	70,5%	1 722 473	88,7%	10,9%	
Remuneration of councillors	456 800	457 372	100 650	22,0%	133 234	29,2%	103 239	22,6%	337 123	73,7%	95 319	66,8%	8,3%	
Bulk purchases - electricity	6 392 046	6 249 487	1 739 795	27,2%	1 425 855	22,3%	1 442 427	23,1%	4 608 077	73,7%	1 285 494	72,6%	12,2%	
Inventory consumed	1 586 263	1 737 174	294 888	18,6%	389 908	23,3%	503 660	29,0%	1 167 456	67,2%	395 376	62,6%	27,4%	
Debt impairment	2 243 094	2 613 891	155 456	6,9%	88 177	3,0%	128 343	4,9%	351 976	13,5%	112 464	19,1%	14,1%	
Depreciation and amortisation	2 391 037	2 424 627	242 734	10,2%	443 007	18,5%	443 411	18,3%	1 129 152	46,6%	405 058	45,9%	9,5%	
Interest	554 462	637 118	283 537	51,1%	256 208	46,2%	44 435	7,0%	584 179	91,7%	388 293	96,0%	(88,6%)	
Contracted services	3 101 177	3 828 101	658 513	21,2%	977 088	31,5%	803 843	21,0%	2 439 444	63,7%	685 872	63,2%	17,2%	
Transfers and subsidies written off	752 164	1 199 039	267 297	35,5%	350 922	46,7%	209 974	17,5%	828 192	69,1%	130 424	56,4%	61,0%	
Irrecoverable debts written off	230 264	332 134	5 141	2,2%	20 445	8,9%	6 957	2,1%	32 543	9,8%	9 057	14,5%	(23,2%)	
Operational costs	1 895 637	2 161 282	484 724	25,6%	505 708	26,7%	400 792	18,5%	1 391 224	64,4%	453 876	70,0%	(11,7%)	
Losses on disposal of Assets	-	2 600	-	-	-	-	1 412	54,3%	1 412	54,3%	0	-	644 636,5%	
Other Losses	5 206	5 206	(415)	(8,0%)	(3 441)	(66,1%)	30 902	593,6%	27 047	519,5%	42	(17,5%)	73 592,5%	
Surplus/(Deficit)	(808 601)	(1 808 447)	1 015 620		(150 713)		205 383		1 070 290		(358 436)			
Transfers and subsidies - capital (monetary allocations)	3 386 887	3 540 445	367 237	10,8%	594 527	17,6%	1 082 116	30,6%	2 043 880	57,7%	748 461	44,5%	44,6%	
Transfers and subsidies - capital (in-kind)	51 700	51 778	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	2 629 986	1 783 775	1 382 856		443 814		1 287 499		3 114 170		390 025			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	2 629 986	1 783 775	1 382 856		443 814		1 287 499		3 114 170		390 025			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 629 986	1 783 775	1 382 856		443 814		1 287 499		3 114 170		390 025			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	21	21	48	229,8%	60	286,0%	9	42,1%	118	557,9%	23	58,4%	(60,6%)	
Surplus/(Deficit) for the year	2 630 007	1 783 796	1 382 905		443 875		1 287 508		3 114 288		390 047			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	3 627 933	4 399 742	673 938	18,6%	945 736	26,1%	820 185	18,6%	2 439 860	55,5%	816 079	44,8%	5%
National Government	2 838 256	3 444 762	574 791	20,3%	756 096	26,6%	656 232	19,1%	1 987 119	57,7%	606 800	46,0%	8,1%
Provincial Government	-	14 070	-	-	795	-	9 000	64,0%	9 796	69,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	-	1 541	-	-	869	-	(639)	(41,4%)	230	14,9%	3 015	67,8%	(121,2%)
Transfers recognised - capital	2 838 256	3 460 373	574 791	20,3%	757 760	26,7%	664 594	19,2%	1 997 144	57,7%	609 815	45,9%	9,0%
Borrowing	-	20 616	7 482	-	6 092	-	4 056	19,7%	17 630	85,5%	46 001	61,2%	(91,2%)
Internally generated funds	789 677	918 754	91 666	11,6%	181 884	23,0%	151 535	16,5%	425 085	46,3%	160 263	37,9%	(5,4%)
Capital Expenditure Functional	3 697 460	4 410 769	676 063	18,3%	954 165	25,8%	825 952	18,7%	2 456 180	55,7%	818 346	44,9%	9%
Municipal governance and administration	191 434	234 559	30 606	16,0%	55 849	29,2%	23 872	10,2%	110 327	47,0%	29 352	34,7%	(18,7%)
Executive and Council	5 397	4 738	2 232	41,4%	392	7,3%	123	2,6%	2 747	58,0%	1 495	31,0%	(91,7%)
Finance and administration	185 487	229 411	28 374	15,3%	55 389	29,9%	23 730	10,3%	107 493	46,9%	27 838	34,9%	(14,8%)
Internal audit	590	410	-	-	68	12,4%	19	4,6%	87	21,3%	19	63,1%	3%
Community and Public Safety	196 793	158 275	25 109	12,8%	22 983	11,7%	17 583	11,1%	65 675	41,5%	29 799	26,9%	(41,0%)
Community and Social Services	88 080	77 005	9 212	10,5%	9 429	10,7%	10 551	13,7%	29 193	37,9%	12 800	30,8%	(17,8%)
Sport And Recreation	36 274	35 869	5 081	14,0%	6 549	18,1%	4 882	13,6%	16 512	46,0%	9 230	33,7%	(46,9%)
Public Safety	40 580	22 052	2 721	6,7%	1 428	3,5%	1 278	5,8%	5 426	24,6%	7 769	24,6%	(83,6%)
Housing	31 000	22 490	8 096	26,1%	5 576	18,0%	798	3,5%	14 470	64,3%	-	-	(100,0%)
Health	859	859	-	-	-	-	74	8,6%	74	8,6%	-	-	(100,0%)
Economic and Environmental Services	1 029 363	1 611 912	244 309	23,7%	312 968	30,4%	329 451	20,4%	886 728	55,0%	202 066	45,7%	63,0%
Planning and Development	112 529	582 367	55 401	49,2%	117 762	104,6%	110 369	19,0%	283 532	48,7%	28 111	48,8%	292,6%
Road Transport	913 566	1 020 002	188 526	20,6%	194 517	21,3							

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	25 892 578	26 550 137	7 068 514	27,3%	6 553 867	25,3%	7 616 376	28,7%	21 238 758	80,0%	7 819 623	86,1%	(2,6%)
Property rates	3 593 388	3 545 508	625 738	17,4%	658 975	18,3%	1 022 719	28,8%	2 307 433	65,1%	739 120	69,8%	38,4%
Service charges	9 812 508	9 775 484	1 632 397	16,6%	1 538 676	15,7%	1 684 037	17,2%	4 855 111	49,7%	3 040 448	84,1%	(44,6%)
Other revenue	1 713 345	1 771 187	982 690	57,4%	790 558	46,1%	1 388 113	78,4%	3 161 361	178,5%	223 932	174,3%	519,9%
Transfers and Subsidies - Operational	7 660 153	8 146 846	2 825 656	36,9%	2 610 374	34,1%	2 615 782	32,1%	8 051 814	98,8%	2 328 485	75,2%	12,3%
Transfers and Subsidies - Capital	2 890 009	2 974 142	982 133	34,0%	936 013	32,4%	889 323	29,9%	2 807 468	94,4%	1 456 691	90,4%	(38,9%)
Interest	222 853	336 608	19 898	8,9%	19 271	8,6%	16 402	4,9%	55 570	16,5%	30 946	37,4%	(47,0%)
Dividends	321	361	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 629 559)	(23 497 197)	(5 179 895)	22,9%	(4 621 836)	20,4%	(5 297 336)	22,5%	(15 099 067)	64,3%	(2 971 801)	48,9%	78,3%
Suppliers and employees	(22 126 268)	(23 034 272)	(5 179 895)	23,4%	(4 621 836)	20,9%	(5 297 336)	23,0%	(15 099 067)	65,6%	(2 971 727)	51,1%	78,3%
Finance charges	(492 186)	(425 955)	-	-	-	-	-	-	-	-	(75)	-	(100,0%)
Transfers and grants	(11 105)	(36 970)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 263 019	3 052 940	1 888 619	57,9%	1 932 031	59,2%	2 319 041	76,0%	6 139 691	201,1%	4 847 822	255,6%	(52,2%)
Cash Flow from Investing Activities													
Receipts	9 183	9 203	14 199	154,6%	229	2,5%	127	1,4%	14 555	158,2%	(875)	(40,9%)	(114,5%)
Proceeds on disposal of PPE	9 203	9 203	570	6,2%	95	1,0%	(328)	(3,6%)	337	3,7%	95	4,3%	(445,3%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20)	-	(1 041)	5 201,2%	264	(1 318,3%)	456	-	(322)	-	(970)	-	(146,9%)
Decrease (increase) in non-current investments	-	-	14 670	-	(130)	-	-	-	14 540	-	-	-	-
Payments	(4 274 262)	(4 358 129)	(704 167)	16,5%	(1 115 708)	26,1%	(866 747)	19,9%	(2 686 621)	61,6%	(750 703)	43,4%	15,5%
Capital assets	(4 274 262)	(4 358 129)	(704 167)	16,5%	(1 115 708)	26,1%	(866 747)	19,9%	(2 686 621)	61,6%	(750 703)	43,4%	15,5%
Net Cash from/(used) Investing Activities	(4 265 080)	(4 348 927)	(689 968)	16,2%	(1 115 479)	26,2%	(866 619)	19,9%	(2 672 066)	61,4%	(751 578)	43,5%	15,3%
Cash Flow from/(used) Financing Activities													
Receipts	4 672	4 672	3	,1%	-	-	-	-	3	,1%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	4 536	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	136	136	3	1,9%	-	-	-	-	3	1,9%	-	-	-
Payments	(91 333)	(91 333)	-	-	(30 491)	33,4%	-	-	(30 491)	33,4%	37 160	15,0%	(100,0%)
Repayment of borrowing	(91 333)	(91 333)	-	-	(30 491)	33,4%	-	-	(30 491)	33,4%	37 160	15,0%	(100,0%)
Net Cash from/(used) Financing Activities	(86 661)	(86 661)	3	-	(30 491)	35,2%	-	-	(30 488)	35,2%	37 160	(88,7%)	(100,0%)
Net Increase/(Decrease) in cash held	(1 088 722)	(1 382 648)	1 198 653	(110,1%)	786 062	(72,2%)	1 452 421	(105,0%)	3 437 137	(248,6%)	4 133 404	(4 721,3%)	(64,9%)
Cash/cash equivalents at the year begin:	2 532 395	2 583 765	1 475 244	58,3%	2 925 180	115,5%	3 708 274	143,5%	1 475 244	57,1%	6 652 671	43,2%	(44,3%)
Cash/cash equivalents at the year end:	1 443 673	1 201 117	2 925 492	202,6%	3 708 017	256,8%	5 160 946	429,7%	5 160 946	429,7%	10 781 498	439,3%	(52,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	174 643	2,8%	104 745	1,7%	92 861	1,5%	5 842 827	94,0%	6 215 076	23,4%	(135 240)	(2,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	313 178	9,8%	94 378	3,0%	100 342	3,2%	2 673 531	84,0%	3 181 429	12,0%	(43 703)	(1,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	263 782	4,9%	133 634	2,5%	104 524	2,0%	4 829 671	90,6%	5 331 611	20,1%	(18 221)	(0,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	53 435	2,9%	33 997	1,8%	31 285	1,7%	1 755 966	93,7%	1 874 083	7,1%	(54 875)	(2,9%)	-	-
Receivables from Exchange Transactions - Waste Management	65 626	3,1%	37 130	1,8%	39 147	1,9%	1 973 703	93,3%	2 115 607	8,0%	(48 474)	(2,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	283	2,8%	28	,3%	208	2,1%	9 468	94,8%	9 987	-	-	-	-	-
Interest on Arrear Debtor Accounts	140 455	2,6%	147 638	2,8%	129 185	2,4%	4 928 334	92,2%	5 345 613	20,2%	(19)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27 571	1,1%	6 786	,3%	12 122	,5%	2 403 609	98,1%	2 450 087	9,2%	(15 008)	(0,6%)	-	-
Total By Income Source	1 038 972	3,9%	557 738	2,1%	509 674	1,9%	24 417 110	92,1%	26 523 493	100,0%	(315 540)	(1,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	98 049	3,7%	61 740	2,4%	50 368	1,9%	2 408 247	92,0%	2 618 404	9,9%	(1 278)	-	-	-
Commercial	407 488	4,2%	195 461	2,0%	191 464	2,0%	8 912 842	91,8%	9 707 255	36,6%	(1 549)	-	-	-
Households	511 283	3,8%	258 052	1,9%	266 886	2,0%	12 318 600	92,2%	13 354 821	50,4%	(312 714)	(2,3%)	-	-
Other	22 152	2,6%	42 484	5,0%	956	,1%	777 421	92,2%	843 014	3,2%	-	-	-	-
Total By Customer Group	1 038 972	3,9%	557 738	2,1%	509 674	1,9%	24 417 110	92,1%	26 523 493	100,0%	(315 540)	(1,2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	962 816	10,3%	183 064	2,0%	297 289	3,2%	7 928 756	84,6%	9 371 926	39,9%
Bulk Water	999 373	58,9%	2 718	,2%	10 404	,6%	683 276	40,3%	1 695 772	7,2%
PAYE deductions	20 456	101,4%	(282)	(1,4%)	-	-	-	-	20 174	,1%
VAT (output less input)	(19 829)	102,7%	66	(,3%)	3	-	450	(2,3%)	(19 310)	(,1%)
Pensions / Retirement deductions	18 407	58,3%	9 584	30,4%	341	1,1%	3 241	10,3%	31 573	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	201 934	1,7%	180 632	1,5%	82 876	,7%	11 392 954	96,1%	11 858 395	50,5%
Auditor-General	1 543	10,1%	3 026	19,8%	-	-	10 694	70,1%	15 263	,1%
Other	(5 756)	(1,2%)	82 086	16,4%	18 146	,6%	404 718	81,1%	499 195	2,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 178 945	9,3%	460 893	2,0%	409 061	1,7%	20 424 089	87,0%	23 472 988	100,0%

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