

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	724 446	785 937	15 730	2.2%	191 476	26.4%	166 883	21.2%	32 247	4.1%	406 336	51.7%	40 725	60.1%	(20.8%)	
Exchange Revenue																
Service charges - Electricity	52 356	32 356	4 137	7.9%	10 545	20.1%	8 439	26.1%	8 305	25.7%	31 427	97.1%	8 756	(569.9%)	(5.1%)	
Service charges - Water	55 151	16 323	1 481	2.7%	3 800	6.5%	4 039	24.7%	2 725	16.7%	11 845	72.6%	2 771	24.4%	(1.7%)	
Service charges - Waste Water Management	15 038	12 038	948	6.3%	2 525	16.8%	2 569	21.3%	1 725	14.3%	7 767	64.5%	2 288	66.8%	(24.6%)	
Service charges - Waste Management	12 854	12 854	851	6.6%	2 335	18.2%	2 387	18.6%	1 579	12.3%	7 153	55.6%	2 540	78.3%	(37.8%)	
Sale of Goods and Rendering of Services	-	-	276	-	1 913	-	575	-	397	-	3 162	-	551	201.2%	(28.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	35 122	25 122	-	-	18	-	9 679	38.5%	3 378	13.4%	13 075	52.0%	8 295	104.6%	(59.3%)	
Interest earned from Current and Non Current Assets	2 513	13 463	369	14.7%	1 332	53.0%	11 012	81.8%	1 764	13.1%	14 478	107.5%	2 402	695.7%	(26.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 137	1 137	231	20.3%	705	62.0%	(806)	(70.8%)	(68)	(6.0%)	62	5.5%	102	415.8%	(167.1%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 688	134 224	436	25.8%	78	4.6%	781	6%	54	-	1 349	1.0%	726	23 900 240.0%	(92.5%)	
Non-Exchange Revenue																
Property rates	124 726	114 726	6 982	5.6%	19 643	15.7%	22 671	19.8%	8 972	7.8%	58 269	50.8%	10 360	69.3%	(13.4%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	751	751	16	2.2%	44	5.9%	37	4.9%	51	6.8%	149	19.8%	1 824	1 175.7%	(97.2%)	
Licences or permits	-	-	1	-	11	-	6	-	3	-	21	-	4	1 403 800.0%	(33.9%)	
Transfer and subsidies - Operational	423 109	422 941	-	-	138 195	32.7%	104 964	24.8%	422	-	243 981	57.6%	106	131.7%	299.3%	
Interest	-	-	-	-	10 531	-	529	-	2 940	-	14 000	-	-	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	722 340	781 276	56 585	7.8%	156 670	21.7%	171 331	21.9%	131 785	16.9%	516 370	66.1%	143 098	91.3%	(7.9%)	
Employee related costs	260 000	260 000	19 701	7.6%	57 224	22.0%	38 696	14.9%	40 939	15.7%	156 560	60.2%	14 563	87.4%	173.8%	
Remuneration of councillors	26 325	26 325	2 606	9.9%	9 190	34.9%	5 126	19.5%	5 157	19.6%	22 079	83.9%	2 437	104.9%	111.7%	
Bulk purchases - electricity	120 273	120 273	14 813	12.3%	27 189	22.6%	23 160	19.3%	32 796	27.3%	97 960	81.4%	32 616	104.1%	6%	
Inventory consumed	46 431	35 663	965	2.1%	8 313	17.9%	10 961	30.7%	12 492	35.0%	32 731	91.8%	7 201	74.3%	73.5%	
Debt impairment	18 902	15 902	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	53 453	53 453	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	1 890	1 890	-	-	(7)	(.4%)	48 206	90.2%	10 672	20.0%	58 878	110.1%	27	2.1%	39 637.4%	
Contracted services	122 598	169 510	13 659	11.1%	34 306	28.0%	27 729	22.6%	17 695	10.4%	93 389	55.1%	55 422	116.9%	(68.1%)	
Transfers and subsidies	-	2 843	-	-	1 356	-	922	32.4%	1 036	36.4%	3 313	116.5%	411	269 100 000.0%	152.2%	
Irrecoverable debts written off	-	-	(0)	-	(12)	-	(46)	-	(29)	-	(89)	-	-	-	(100.0%)	
Operational costs	72 469	95 417	4 841	6.7%	19 110	26.4%	15 404	16.1%	10 853	11.4%	50 209	52.6%	30 032	137.1%	(63.9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 106	4 660	(40 855)		34 806		(4 447)		(99 537)		(110 034)		(102 373)			
Transfers and subsidies - capital (monetary allocations)	521 418	495 997	25 732	4.9%	(45 313)	(8.7%)	162 379	32.7%	(7 903)	(1.6%)	134 895	27.2%	61 368	83.8%	(112.9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	(2 387)	-	-	-	-	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	523 524	500 657	(15 123)		(10 508)		157 931		(109 827)		22 474		(41 005)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	523 524	500 657	(15 123)		(10 508)		157 931		(109 827)		22 474		(41 005)			
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	523 524	500 657	(15 123)		(10 508)		157 931		(109 827)		22 474		(41 005)			
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	523 524	500 657	(15 123)		(10 508)		157 931		(109 827)		22 474		(41 005)			

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	20 500	520 707	30 200	147.3%	90 032	439.2%	99 768	19.2%	170 221	32.7%	390 221	74.9%	111 458	93.5%	52.7%
National Government	20 500	486 299	30 200	147.3%	87 229	425.5%	93 981	19.3%	168 656	34.7%	380 065	78.2%	103 878	95.3%	62.4%
Provincial Government	-	4 050	-	-	-	-	3 224	79.6%	3 584	88.5%	6 808	168.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 500	490 349	30 200	147.3%	87 229	425.5%	97 205	19.8%	172 240	35.1%	386 874	78.9%	103 878	95.3%	65.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	30 358	0	-	2 803	-	2 563	8.4%	(2 019)	(6.7%)	3 348	11.0%	7 580	72.1%	(126.6%)
Capital Expenditure Functional	20 500	520 707	30 200	147.3%	91 016	444.0%	98 927	19.0%	172 226	33.1%	392 370	75.4%	113 751	94.3%	51.4%
Municipal governance and administration	-	16 417	-	-	1 259	-	2 237	13.6%	(418)	(2.5%)	3 078	18.7%	7 908	97.8%	(105.3%)
Executive and Council	-	-	-	-	-	-	-	-	(1 400)	-	(1 400)	-	-	81.0%	(100.0%)
Finance and administration	-	16 417	-	-	1 259	-	982	13.6%	4 478	6.0%	4 478	27.3%	7 908	99.6%	(87.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	11 892	0	-	1 661	-	4 357	36.6%	4 752	40.0%	10 771	90.6%	225	35.9%	2 009.5%
Community and Social Services	-	9 892	0	-	1 661	-	3 577	36.2%	3 801	38.4%	9 040	91.4%	225	70.9%	1 587.5%
Sport And Recreation	-	2 000	-	-	-	-	780	39.0%	951	47.5%	1 731	86.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 500	477 795	29 816	145.4%	85 354	416.4%	90 990	19.0%	167 443	35.0%	373 604	78.2%	10 578	97.3%	1 483.0%
Planning and Development	-	462 819	29 621	-	82 810	-	88 757	19.2%	163 455	35.3%	364 643	78.8%	-	-	(100.0%)
Road Transport	20 500	14 975	195	9%	2 544	12.4%	2 233	14.9%	3 988	26.6%	8 960	59.8%	10 578	97.5%	(62.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	14 604	384	-	2 742	-	1 343	9.2%	449	3.1%	4 917	33.7%	95 041	95.2%	(99.5%)
Energy sources	-	14 604	384	-	2 742	-	1 343	9.2%	449	3.1%	4 917	33.7%	7 163	53.8%	(53.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	79 731	92.6%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	7 480	109.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	647	26.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter						

Other revenue	2 682	175 691	1 834	68.4%	30 135	1 123.5%	2 269	1.3%	5 905	3.4%	40 143	22.8%	(202 102)	(366 961.2%)	(102.9%)
Transfers and Subsidies - Operational	423 109	422 941	-	-	140 930	33.3%	104 564	24.7%	15 942	3.8%	26 146	61.8%	43 880	255.5%	(63.7%)
Transfers and Subsidies - Capital	521 418	495 497	29 592	5.7%	160 653	30.8%	140 767	28.4%	-	-	331 012	66.8%	-	232.2%	-
Interest	25 894	13 463	-	-	7	-	1 202	8.9%	1 440	10.7%	2 649	19.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(565 660)	(711 921)	(61 993)	11.0%	(178 448)	31.5%	(126 522)	17.8%	10 675	(1.5%)	(356 288)	50.0%	(51 719)	35.6%	(120.6%)
Suppliers and employees	(565 660)	(707 186)	(61 993)	11.0%	(178 448)	31.5%	(126 522)	17.9%	10 675	(1.5%)	(356 288)	50.4%	(51 719)	35.7%	(120.6%)
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%	55 834	10.7%	344 131	65.7%	(59 752)	296.5%	(193.4%)
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	(130)	-	-	-	-	-	(130)	-	-	-	-
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%	(134 194)	25.9%	(367 790)	70.9%	(25 720)	28.9%	421.8%
Capital assets	(549 574)	(518 505)	(31 559)	5.7%	(95 249)	17.3%	(106 787)	20.6%	(134 194)	25.9%	(367 790)	70.9%	(25 720)	28.9%	421.8%
Net Cash from/(used) Investing Activities	(549 574)	(518 505)	(31 559)	5.7%	(95 379)	17.4%	(106 787)	20.6%	(134 194)	25.9%	(367 920)	71.0%	(25 720)	28.9%	421.8%
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	47 539	5 599	(57 482)	(120.9%)	78 685	165.5%	33 368	596.0%	(78 360)	(1 399.6%)	(23 789)	(424.9%)	(85 472)	(1 286.3%)	(8.3%)
Cash/cash equivalents at the year begin:	26 213	8 259	-	-	(57 760)	(220.4%)	20 914	254.0%	54 342	658.0%	(367 790)	70.9%	(25 720)	28.9%	(94.1%)
Cash/cash equivalents at the year end:	73 751	13 858	(57 482)	(77.9%)	20 925	28.4%	54 342	392.1%	(24 018)	(173.3%)	(24 018)	(173.3%)	840 725	1 980.4%	(102.9%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	11 485	100.0%	-	-	-	-	-	-	11 485	45.3%
Bulk Water	1 542	100.0%	-	-	-	-	-	-	1 542	6.1%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 353	100.0%	-	-	-	-	-	-	12 353	48.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25 380	100.0%							25 380	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 070 078	1 094 863	292 680	27.4%	262 599	24.5%	248 133	22.7%	174 834	16.0%	978 246	89.3%	168 317	91.9%	3.9%
Exchange Revenue															
Service charges - Electricity	300 969	311 792	67 157	22.3%	63 905	21.2%	67 266	21.6%	64 025	20.5%	262 363	84.1%	53 019	89.2%	20.8%
Service charges - Water	79 532	82 824	23 092	29.0%	18 064	22.7%	22 892	27.6%	9 065	10.9%	73 112	88.3%	19 100	98.3%	(52.5%)
Service charges - Waste Water Management	61 650	62 061	15 376	24.9%	15 224	24.7%	15 070	24.3%	14 622	23.6%	60 291	97.1%	14 179	98.5%	3.1%
Service charges - Waste Management	52 800	53 638	13 176	25.0%	13 065	24.7%	12 840	23.9%	12 420	23.2%	51 501	96.0%	12 096	98.3%	2.7%
Sale of Goods and Rendering of Services	6 931	10 259	3 105	44.8%	1 393	20.1%	1 164	11.3%	1 044	10.2%	6 706	65.4%	1 401	82.7%	(25.5%)
Agency services	8 940	-	-	-	-	-	-	-	-	-	-	-	2 396	28.2%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 111	34 271	8 303	29.5%	8 833	31.4%	8 852	25.8%	8 998	26.3%	34 985	102.1%	7 578	105.3%	18.7%
Interest earned from Current and Non Current Assets	1 500	5 000	1 772	118.1%	1 457	97.1%	1 244	24.9%	1 550	31.6%	6 063	121.1%	2 056	150.0%	(23.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	23.7%	0	23.7%	0	23.7%	0	23.7%	2	94.9%	0	100.0%	-
Rental from Fixed Assets	2 741	3 155	788	28.7%	560	20.4%	773	24.5%	712	22.6%	2 832	89.7%	717	102.4%	(.7%)
License and permits	3 829	89	12	3%	32	8%	21	23.2%	13	14.5%	79	87.7%	4 905	135.5%	(99.7%)
Operational Revenue	5 963	35 056	239	4.0%	319	5.4%	278	8%	295	8%	1 133	3.2%	229	24.1%	29.7%
Non-Exchange Revenue															
Property rates	242 332	206 332	51 309	21.2%	51 057	21.1%	51 122	24.8%	50 298	24.4%	203 786	98.8%	51 180	88.1%	(1.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	(23)	(23)	-	-	(100.0%)
Fines, penalties and forfeits	5 448	5 457	39	.7%	46	.9%	47	.9%	41	.7%	173	3.2%	39	3.4%	4.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 523	273 535	105 519	40.5%	85 644	32.9%	63 557	23.2%	8 848	3.2%	263 969	96.4%	(7 092)	93.7%	(224.8%)
Interest	8 807	11 394	2 794	31.7%	2 903	33.0%	3 005	26.4%	2 692	23.6%	11 394	100.0%	2 485	107.6%	8.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	95	-	-	-	-	-	185	-	127	-	(28.6%)
Other Gains	-	-	-	-	2	-	-	-	-	-	113	-	115	-	(97.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 161 047	1 285 770	161 235	13.9%	240 652	20.7%	204 970	15.9%	391 391	30.4%	998 249	77.6%	308 817	75.4%	26.7%
Employee related costs	301 679	301 680	71 982	23.9%	71 011	23.5%	75 450	25.0%	75 228	24.9%	293 671	97.3%	69 530	97.0%	9.1%
Remuneration of councillors	19 494	19 494	2 770	14.2%	2 909	14.9%	2 978	15.3%	3 050	15.6%	11 707	60.1%	2 909	67.0%	4.8%
Bulk purchases - electricity	336 039	336 039	55 420	16.5%	106 199	31.6%	75 029	22.3%	165 812	49.3%	402 460	119.8%	155 763	100.3%	6.5%
Inventory consumed	87 812	152 957	9 150	10.4%	12 758	14.5%	20 550	13.4%	53 265	34.8%	95 724	62.6%	34 192	50.2%	55.8%
Debt impairment	113 517	113 517	-	-	1	-	-	-	10	-	11	-	-	-	(100.0%)
Depreciation and amortisation	138 589	138 589	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 484	27 684	-	-	-	-	-	-	19 248	69.5%	19 248	69.5%	-	-	(100.0%)
Contracted services	84 368	103 818	8 317	9.9%	29 291	34.7%	18 768	18.1%	42 716	41.1%	99 092	95.4%	31 587	81.7%	35.2%
Transfers and subsidies	-	12 450	-	-	-	-	-	2 119	17.0%	(4 319)	(34.7%)	(2 200)	(17.7%)	-	(100.0%)
Irrecoverable debts written off	527	527	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	70 538	79 015	13 596	19.3%	18 483	26.2%	10 075	12.8%	34 201	43.3%	76 355	96.6%	14 606	100.2%	134.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	2 179	-	2 180	-	831	-	162.4%
Surplus/(Deficit)	(90 970)	(190 908)	131 445		21 947		43 163		(216 557)		(20 003)		(140 501)		
Transfers and subsidies - capital (monetary allocations)	146 349	146 349	-	-	8 000	5.5%	-	-	(6 788)	(4.6%)	1 212	8%	1 500	5%	(552.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 379	(44 559)	131 445		29 947		43 163		(223 345)		(18 791)		(139 001)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 379	(44 559)	131 445		29 947		43 163		(223 345)		(18 791)		(139 001)		
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		(223 345)		(18 791)		(139 001)		
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		(223 345)		(18 791)		(139 001)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	166 448	168 052	42 796	25.7%	28 731	17.3%	22 834	13.6%	43 996	26.2%	138 357	82.3%	78 794	79.4%	(44.2%)
National Government	146 348	137 915	34 952	23.9%	26 135	17.9%	21 532	15.6%	40 210	29.2%	122 830	89.1%	73 660	77.8%	(45.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital	146 348	137 915	34 952	23.9%	26 135	17.9%	21 532	15.6%	40 210	29.2%	122 830	89.1%	73 660	77.8%	(45.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 100	30 136	7 844	39.0%	2 595	12.9%	1 302	4.3%	3 786	12.6%	15 527	51.5%	4 935	159.6%	(23.3%)
Capital Expenditure Functional	166 448	168 052	42 796	25.7%	28 731	17.3%	22 834	13.6%	43 996	26.2%	138 357	82.3%	78 794	79.4%	(44.2%)
Municipal governance and administration	7 100	10 769	7 653	107.8%	1 202	16.9%	728	6.8%	623	5.8%	10 205	94.8%	4 935	347.8%	(87.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	10 769	7 653	107.8%	1 202	16.9%	728	6.8%	623	5.8%	10 205	94.8%	4 935	347.8%	(87.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 000	13 000	191	1.5%	522	4.0%	574	4.4%	3 163	24.3%	4 450	34.2%	-	-	(100.0%)
Community and Social Services	13 000	13 000	191	1.5%	522	4.0%	574	4.4%	3 163	24.3%	4 450	34.2%	-	-	(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%	6 573</						

Other revenue	75 140	99 676	120 649	160.6%	127 894	170.2%	107 850	108.2%	113 382	113.8%	469 776	471.3%	59 022	1 206.7%	92.1%
Transfers and Subsidies - Operational	260 523	270 523	124 365	47.7%	2 000	8%	95 220	36.2%	8 718	3.2%	230 303	85.1%	(4 000)	98.8%	(317.9%)
Transfers and Subsidies - Capital	146 349	146 349	29 800	20.4%	50 282	34.4%	39 709	27.1%	(10 000)	(6.8%)	109 791	75.0%	(3 000)	40.1%	233.3%
Interest	20 305	41 781	1 205	5.9%	-	-	809	1.9%	-	-	2 014	4.8%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(908 931)	(950 708)	(129 668)	14.3%	(130 172)	14.3%	(215 172)	22.6%	(152 441)	16.0%	(627 453)	66.0%	(132 655)	38.7%	14.9%
Suppliers and employees	(900 447)	(921 224)	(129 668)	14.4%	(130 172)	14.5%	(215 172)	23.4%	(152 441)	16.5%	(627 453)	68.1%	(132 655)	42.2%	14.9%
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%	97 193	65.4%	698 985	470.6%	30 378	155.8%	219.9%
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	95	-	-	-	90	-	185	-	127	-	(28.6%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	95	-	-	-	90	-	185	-	127	-	(28.6%)
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%	(43 508)	26.5%	(136 894)	83.3%	(78 794)	79.4%	(44.8%)
Capital assets	(166 448)	(164 382)	(42 674)	25.6%	(28 365)	17.0%	(22 347)	13.6%	(43 508)	26.5%	(136 894)	83.3%	(78 794)	79.4%	(44.8%)
Net Cash from/(used) Investing Activities	(166 448)	(164 382)	(42 674)	25.6%	(28 270)	17.0%	(22 347)	13.6%	(43 416)	26.4%	(136 709)	83.2%	(78 668)	79.3%	(44.8%)
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	3 215	(15 850)	214 612	6 675.8%	158 599	4 933.4%	135 290	(853.6%)	53 775	(339.3%)	562 276	(3 547.5%)	(48 290)	201.6%	(211.4%)
Cash/cash equivalents at the year begin:	1 200	76 353	79 940	6 628.3%	293 317	24 443.1%	451 916	591.9%	586 368	768.0%	79 540	104.2%	1 064 810	(124.7%)	(44.9%)
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%	640 143	1 058.0%	640 143	1 058.0%	1 016 520	199.6%	(37.0%)

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	7 730	3.2%	5 104	2.1%	4 218	1.8%	221 325	92.8%	238 377	18.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 141	11.2%	5 744	3.2%	3 925	2.2%	149 447	83.4%	179 258	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 674	7.0%	7 014	3.3%	6 458	3.1%	182 766	86.7%	210 911	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 894	3.0%	3 313	2.0%	3 141	1.9%	153 862	93.1%	165 210	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 270	2.7%	3 023	1.9%	2 845	1.8%	149 777	93.7%	159 915	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 120	1.4%	4 075	1.4%	4 022	1.3%	288 011	95.9%	300 229	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 204	1.8%	542	8%	465	7%	63 235	96.6%	65 446	5.0%	-	-	-	-
Total By Income Source	57 034	4.3%	28 815	2.2%	25 075	1.9%	1 208 424	91.6%	1 319 347	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 901	10.3%	2 978	5.2%	2 578	4.5%	45 797	80.0%	57 254	4.3%	-	-	-	-
Commercial	23 134	12.1%	5 883	3.1%	4 514	2.4%	157 269	82.4%	190 799	14.5%	-	-	-	-
Households	27 970	2.6%	19 942	1.9%	17 967	1.7%	1 005 056	93.8%	1 070 935	81.2%	-	-	-	-
Other	29	8.0%	13	3.6%	15	4.3%	301	84.1%	358	-	-	-	-	-
Total By Customer Group	57 034	4.3%	28 815	2.2%	25 075	1.9%	1 208 424	91.6%	1 319 347	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	501 835	100.0%	-	-	-	-	-	-	501 835	30.4%
Bulk Water	1 108 022	100.0%	-	-	-	-	-	-	1 108 022	67.2%
PAWE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 981	100.0%	-	-	-	-	-	-	38 981	2.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 648 838	100.0%	-	-	-	-	-	-	1 648 838	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	762 712	826 026	61 414	8.1%	209 095	27.4%	85 631	10.4%	153 830	18.6%	509 971	61.7%	55 866	84.4%	175.4%
Exchange Revenue															
Service charges - Electricity	208 759	244 920	27 337	13.1%	45 534	21.8%	38 824	15.9%	36 450	14.9%	148 144	60.5%	23 646	69.8%	54.1%
Service charges - Water	28 774	26 057	4 167	14.5%	5 960	20.7%	6 305	24.2%	3 887	14.9%	20 318	78.0%	4 326	88.6%	(10.2%)
Service charges - Waste Water Management	12 802	15 197	2 185	17.1%	3 290	25.7%	3 397	22.4%	2 158	14.2%	11 031	72.6%	2 057	92.5%	4.9%
Service charges - Waste Management	15 096	15 096	2 343	15.5%	3 749	24.8%	3 758	24.9%	2 494	16.5%	12 343	81.8%	2 363	92.3%	5.5%
Sale of Goods and Rendering of Services	2 129	2 564	301	14.1%	467	21.9%	758	29.6%	475	18.5%	2 001	78.1%	397	104.1%	19.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	8 964	-	(100.0%)
Interest earned from Receivables	37 884	49 690	7 669	20.2%	11 305	29.8%	11 289	22.7%	7 669	15.4%	37 933	76.3%	-	59.7%	(100.0%)
Interest earned from Current and Non Current Assets	1 044	3 144	746	71.4%	739	70.8%	453	15.4%	230	7.3%	2 198	69.9%	351	121.3%	(34.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	1 445	184	12.9%	215	15.1%	290	20.1%	371	25.6%	1 059	73.3%	181	87.6%	104.5%
Licence and permits	58	58	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 103	1 728	1	.1%	5	.5%	(965)	(21.1%)	25	1.5%	(333)	(19.3%)	2	86.4%	1 549.8%
Non-Exchange Revenue															
Property rates	93 860	82 645	13 845	14.8%	19 716	21.0%	21 037	25.5%	14 144	17.1%	68 742	83.2%	13 332	80.9%	6.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	5 796	139	2.4%	259	4.5%	539	9.3%	198	3.4%	1 135	19.6%	205	12.0%	(3.6%)
Licences or permits	86	169	4	5.2%	48	55.6%	39	23.0%	32	19.0%	123	73.0%	11	166.2%	204.4%
Transfer and subsidies - Operational	342 483	350 092	-	-	114 598	33.5%	(4 917)	(1.4%)	83 177	23.8%	192 858	55.1%	32	93.1%	260 079.5%
Interest	11 417	27 425	2 492	21.8%	3 211	28.1%	3 602	13.9%	2 520	9.2%	12 026	43.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	392	-	-	-	392	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	774 729	888 834	189 486	24.5%	208 007	26.8%	197 427	22.2%	260 471	29.3%	855 392	96.2%	74 645	71.9%	248.9%
Employee related costs	257 738	257 738	63 719	24.7%	71 548	27.8%	62 568	24.3%	95 380	37.0%	293 215	113.8%	(22)	50.4%	(427 164.1%)
Remuneration of councillors	17 125	18 122	5 259	30.7%	7 657	44.7%	(1 659)	(9.2%)	1 413	7.8%	12 670	69.9%	-	50.7%	(100.0%)
Bulk purchases - electricity	200 732	168 732	38 247	19.1%	26 243	13.1%	48 583	28.8%	47 787	28.3%	160 861	95.3%	9 940	86.2%	380.8%
Inventory consumed	21 759	19 650	1 009	4.6%	8 405	38.6%	4 671	23.8%	40 583	206.5%	54 669	278.2%	3 716	72.6%	992.0%
Debt impairment	96 000	133 679	24 000	25.0%	8 000	8.3%	8 000	6.0%	-	-	40 000	29.9%	-	-	-
Depreciation and amortisation	63 040	101 532	19 348	30.7%	20 038	31.8%	19 510	19.2%	19 559	19.3%	78 454	77.3%	32 025	119.5%	(38.9%)
Interest	12 503	22 720	8 946	71.6%	7 145	57.1%	5 808	25.6%	(20 786)	(91.4%)	1 131	5.0%	4 496	117.4%	(561.9%)
Contracted services	44 591	95 660	16 542	37.1%	33 494	75.1%	27 157	28.4%	53 851	56.3%	131 044	137.0%	11 041	99.9%	387.7%
Transfers and subsidies	-	-	1 312	-	2 499	-	(2 339)	-	2 051	-	3 523	-	1 766	101.4%	16.1%
Recoverable debts written off	556	1 258	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	60 686	69 742	11 105	18.3%	22 977	37.9%	25 079	36.0%	20 614	29.6%	79 774	114.4%	11 683	95.3%	76.4%
Losses on disposal of Assets	-	-	-	-	-	-	51	-	-	-	51	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 018)	(62 808)	(128 073)		1 089		(111 796)		(106 641)		(345 421)		(18 779)		
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)		(106 641)		(306 513)		(18 779)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 763	54 044	(128 073)		39 997		(111 796)		(106 641)		(306 513)		(18 779)		
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)		(106 641)		(306 513)		(18 779)		
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)		(106 641)		(306 513)		(18 779)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	82 002	104 524	27 961	34.1%	20 667	25.2%	13 212	12.6%	22 536	21.6%	84 375	80.7%	19 336	69.1%	16.5%
National Government	81 548	101 610	27 961	34.3%	20 667	25.3%	10 824	10.7%	22 186	21.8%	81 638	80.3%	19 284	70.3%	15.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital	81 548	101 610	27 961	34.3%	20 667	25.3%	10 824	10.7%	22 186	21.8%	81 638	80.3%	19 284	70.3%	15.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	453	2 914	-	-	-	-	2 388	81.9%	350	12.0%	2 737	93.9%	52	13.1%	574.6%
Capital Expenditure Functional	82 002	104 524	27 961	34.1%	20 667	25.2%	13 187	12.6%	22 561	21.6%	84 375	80.7%	19 336	69.1%	16.7%
Municipal governance and administration	453	714	-	-	-	-	251	35.1%	375	52.5%	626	87.6%	52	13.1%	623.1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	453	714	-	-	-	-	251	35.1%	375	52.5%	626	87.6%	52	88.1%	623.1%
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%	12 850	24.5%	29 718	56.6%	11 933	72.1%	7.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 809	52													

Other revenue	83 404	84 946	1 596	1.9%	3 281	3.9%	398	5%	2 901	3.4%	8 175	9.6%	1 134	10.7%	155.9%
Transfers and Subsidies - Operational	342 483	348 173	22 600	6.6%	28 989	8.5%	23 400	6.7%	30 954	8.9%	105 943	30.4%	21 131	30.8%	46.5%
Transfers and Subsidies - Capital	93 781	116 852	23 253	24.8%	15 364	16.4%	33 423	28.6%	-	-	72 040	61.7%	-	104.2%	-
Interest	1 044	3 144	66	6.3%	95	9.1%	113	3.6%	9	3%	283	9.0%	95	12.6%	(90.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(795 070)	(926 175)	(79 947)	10.1%	(183 751)	23.1%	(142 556)	15.4%	(47 579)	5.1%	(453 833)	49.0%	(32 906)	49.7%	44.6%
Suppliers and employees	(782 567)	(903 455)	(79 947)	10.2%	(183 751)	23.5%	(142 556)	15.8%	(47 579)	5.3%	(453 833)	50.2%	(32 906)	51.5%	44.6%
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%)	32 700	548.9%	(113 624)	(1 907.2%)	15 249	38.0%	114.4%
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
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%	(22 835)	20.0%	(96 386)	84.5%	(19 252)	67.1%	18.6%
Capital assets	(90 442)	(114 083)	(34 097)	37.7%	(24 572)	27.2%	(14 883)	13.0%	(22 835)	20.0%	(96 386)	84.5%	(19 252)	67.1%	18.6%
Net Cash from/(used) Investing Activities	(90 442)	(114 083)	(34 097)	37.7%	(24 572)	27.2%	(14 883)	13.0%	(22 835)	20.0%	(96 386)	84.5%	(19 245)	67.1%	18.7%
Cash Flow from Financing Activities															
Receipts	136	136	3	1.9%	-	-	-	-	3	2.0%	5	3.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	136	136	3	1.9%	-	-	-	-	3	2.0%	5	3.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	136	136	3	1.9%	-	-	-	-	3	2.0%	5	3.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	4 077	(107 989)	(43 218)	(1 060.1%)	(113 289)	(2 778.9%)	(63 367)	58.7%	9 868	(9.1%)	(210 005)	194.5%	(3 996)	(127.7%)	(347.0%)
Cash/cash equivalents at the year begin:	26 531	10 993	-	-	(43 218)	(162.3%)	(156 507)	(1 423.7%)	(219 873)	(2 000.2%)	(96 386)	84.5%	(19 252)	67.1%	1 092.0%
Cash/cash equivalents at the year end:	30 708	(96 996)	(43 218)	(140.7%)	(156 507)	(509.7%)	(219 873)	226.7%	(210 005)	216.5%	(210 005)	216.5%	(22 442)	(89.3%)	835.8%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	25 593	22.9%	14 877	13.3%	13 926	12.5%	57 224	51.3%	111 621	14.0%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	4%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 872	7.0%	19 430	2.8%	5 447	8%	612 072	89.4%	684 820	85.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	73 465	9.2%	34 307	4.3%	19 374	2.4%	672 273	84.1%	799 418	100.0%

Contact Details

Municipal Manager	Mr Mhandedi Mkhonza	017 285 0308
Chief Financial Officer	Mr. Stephen Chavanka	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	72 606	13.7%	395 349	74.4%	76 509	81.3%	(5.1%)
Exchange Revenue															
Service charges - Electricity	81 359	81 359	14 936	18.4%	13 340	16.4%	16 291	20.0%	20 951	25.8%	65 517	80.5%	16 469	81.8%	27.2%
Service charges - Water	62 851	62 851	8 721	13.9%	7 173	11.4%	5 865	9.3%	7 454	11.9%	29 212	46.5%	7 954	51.4%	(6.3%)
Service charges - Waste Water Management	19 321	19 321	5 261	27.2%	3 518	18.2%	5 309	27.5%	5 348	27.7%	19 436	100.6%	5 019	103.8%	6.6%
Service charges - Waste Management	11 336	11 336	3 056	27.0%	2 053	18.1%	3 151	27.8%	3 123	27.6%	11 383	100.4%	2 904	104.9%	7.5%
Sale of Goods and Rendering of Services	1 801	1 801	116	6.4%	86	4.8%	89	4.9%	128	7.1%	418	23.2%	112	27.5%	13.5%
Agency services	23 125	23 125	947	4.1%	1 388	6.0%	1 199	5.2%	1 095	4.7%	4 629	20.0%	5 672	122.5%	(80.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	65 365	65 365	14 790	22.6%	12 146	18.6%	18 759	28.7%	19 048	29.1%	64 743	99.0%	14 141	89.5%	34.7%
Interest earned from Current and Non Current Assets	5 243	5 243	-	-	4 139	78.9%	(8 613)	(168.1%)	4 992	95.2%	318	6.1%	5 003	100.5%	(.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 933	3 433	551	28.5%	299	15.5%	427	12.4%	457	13.3%	1 734	50.5%	1 458	194.4%	(68.6%)
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 669	10 507	37	4%	466	4.8%	548	5.2%	556	5.3%	1 607	15.3%	221	20.7%	151.3%
Non-Exchange Revenue															
Property rates	68 967	68 967	35 409	51.3%	8 068	11.7%	(5 033)	(7.3%)	11 791	17.1%	50 235	72.8%	11 467	81.6%	2.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	493	493	118	23.9%	157	31.9%	121	24.5%	126	25.5%	521	105.7%	88	111.2%	42.8%
Licences or permits	7 110	7 110	-	-	(51)	(.7%)	(1)	(.1%)	-	-	(52)	(.7%)	1 892	652.7%	(100.0%)
Transfer and subsidies - Operational	165 540	168 850	50 106	30.3%	58 570	35.4%	39 434	23.4%	(2 514)	(1.5%)	145 996	86.2%	3 966	79.3%	(163.4%)
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%	99 944	18.0%	322 613	58.0%	122 475	70.5%	(18.4%)
Employee related costs	128 839	113 379	29 968	22.6%	17 730	13.8%	27 297	24.1%	26 810	23.6%	100 904	89.0%	25 951	83.8%	3.3%
Remuneration of councillors	10 097	10 097	3 054	30.2%	1 703	16.9%	2 378	23.6%	2 506	24.8%	9 641	95.5%	2 669	100.8%	(6.1%)
Bulk purchases - electricity	136 239	101 239	26 773	19.7%	14 405	10.6%	20 154	19.9%	33 746	33.3%	95 079	93.9%	24 768	92.2%	36.3%
Inventory consumed	34 194	57 494	9 005	26.3%	8 089	23.7%	9 282	16.1%	11 985	20.8%	38 362	66.7%	15 514	102.0%	(22.7%)
Debt impairment	81 650	89 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	75 802	65 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 000	8 000	0	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	56 316	59 975	8 948	15.9%	7 479	13.3%	9 497	15.8%	15 012	25.0%	40 936	68.3%	17 594	83.6%	(14.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 200	766	-	1 118	-	1 081	49.1%	2 568	116.7%	5 533	251.5%	292	-	778.6%
Operational costs	47 010	48 723	28 857	61.4%	17 315	36.8%	(21 337)	(43.8%)	7 221	14.8%	32 056	65.8%	17 548	91.7%	(58.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 535)	(24 498)	27 575		43 511		28 988		(27 338)		72 736		(45 966)		
Transfers and subsidies - capital (monetary allocations)	44 357	42 990	-	-	-	-	-	-	-	-	-	-	18 807	39.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 178)	18 492	27 575		43 511		28 988		(27 338)		72 736		(27 159)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 178)	18 492	27 575		43 511		28 988		(27 338)		72 736		(27 159)		
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		(27 338)		72 736		(27 159)		
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		(27 338)		72 736		(27 159)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	9 746	21.0%	38 921	83.7%	14 059	64.5%	(30.7%)
National Government	44 357	42 990	7 818	17.6%	16 158	36.4%	2 850	6.6%	9 122	21.2%	35 949	83.6%	9 946	63.2%	(8.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital	44 357	42 990	7 818	17.6%	16 158	36.4%	2 850	6.6%	9 122	21.2%	35 949	83.6%	9 946	63.2%	(8.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	3 500	1 739	21.7%	516	6.4%	93	2.7%	624	17.8%	2 972	84.9%	4 113	74.4%	(84.6%)
Capital Expenditure Functional	52 357	46 490	9 557	18.3%	16 674	31.8%	2 943	6.3%	9 746	21.0%	38 921	83.7%	14 059	64.5%	(30.7%)
Municipal governance and administration															
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	1 581	59.2%	(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%	5 954	37.8%	16 126	102.3%	2 308	86.6%	158.0%
Planning and Development	3 000	3 500	1 739	58.0%	516	17.2%	93	2.7%	624	17.8%	2 972	84.9%	-	-	(100.0%)
Road Transport	12 257	12 257	-	-	4 657	38.0%	3 167	25.8%	5 330	43.5%	13 154	107.3%	2 308	86.6%	130.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 100	30 733	7 818	24.4%	11 502	35.8%									

Other revenue	76 010	77 510	2 767	3.6%	1 618	2.1%	2 431	3.1%	4 270	5.5%	11 086	14.3%	9 019	403.7%	(52.7%)
Transfers and Subsidies - Operational	165 540	165 350	50 118	30.3%	52 581	31.8%	39 429	23.8%	8	-	142 136	86.0%	289	71.2%	(97.3%)
Transfers and Subsidies - Capital	44 357	42 990	5 002	11.3%	4 999	11.3%	5 000	11.6%	-	-	15 001	34.9%	0	12.4%	(100.0%)
Interest	5 243	5 243	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(448 050)	(423 467)	(81 284)	18.1%	(46 859)	10.5%	(49 141)	11.6%	(78 121)	18.4%	(255 405)	60.3%	(60 792)	77.8%	28.5%
Suppliers and employees	(440 050)	(415 467)	(81 284)	18.5%	(46 859)	10.6%	(49 141)	11.8%	(78 121)	18.8%	(255 405)	61.5%	(60 792)	77.8%	28.5%
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%	(35 586)	(67.0%)	31 745	59.7%	(17 749)	75.3%	100.5%
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%	(9 845)	21.2%	(38 587)	83.0%	(12 968)	58.3%	(24.1%)
Capital assets	(52 357)	(46 490)	(10 419)	19.9%	(13 671)	26.1%	(4 652)	10.0%	(9 845)	21.2%	(38 587)	83.0%	(12 968)	58.3%	(24.1%)
Net Cash from/(used) Investing Activities	(50 857)	(44 990)	(10 419)	20.5%	(13 671)	26.9%	(4 652)	10.3%	(9 845)	21.9%	(38 587)	85.8%	(12 968)	58.3%	(24.1%)
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	(22 237)	8 155	(8 582)	38.6%	22 965	(103.3%)	24 207	296.8%	(45 431)	(557.1%)	(6 842)	(83.9%)	(30 717)	29.8%	47.9%
Cash/cash equivalents at the year begin:	103 224	103 224	47 500	46.0%	24 471	23.7%	47 436	46.0%	71 643	69.4%	47 500	46.0%	127 363	70.4%	(43.8%)
Cash/cash equivalents at the year end:	80 987	111 379	24 471	30.2%	47 436	58.6%	71 643	64.3%	26 212	23.5%	26 212	23.5%	96 718	80.2%	(72.9%)

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	3 181	1.5%	2 168	1.0%	2 292	1.1%	210 466	96.5%	218 107	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 922	4.4%	1 325	2.0%	1 533	2.3%	60 975	91.3%	66 755	5.7%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 725	1.6%	2 930	1.2%	2 794	1.2%	228 300	96.0%	237 748	20.3%	16	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 974	1.6%	1 717	1.4%	1 655	1.4%	114 866	95.6%	120 212	10.3%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 141	1.7%	531	1.4%	902	1.3%	64 419	95.6%	67 393	5.8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 403	1.6%	6 377	1.6%	6 317	1.6%	385 802	95.3%	404 898	34.6%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	469	9%	137	3%	168	3%	53 241	98.6%	54 014	4.6%	-	-	-	-
Total By Income Source	19 816	1.7%	15 584	1.3%	15 660	1.3%	1 118 068	95.6%	1 169 128	100.0%	25	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 330	2.9%	1 787	1.6%	1 830	1.6%	106 193	93.9%	113 121	9.7%	1	-	-	-
Commercial	2 359	1.3%	2 193	1.2%	2 225	1.3%	169 124	96.1%	175 901	15.0%	16	-	-	-
Households	14 126	1.6%	11 623	1.3%	11 605	1.3%	842 752	95.8%	880 106	75.3%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 816	1.7%	15 584	1.3%	15 660	1.3%	1 118 068	95.6%	1 169 128	100.0%	25	-	-	-

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)	7 081	66.6%	3 354	31.5%	171	1.6%	31	3%	10 636	25.4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 153	86.9%	3 824	12.2%	259	8%	17	.1%	31 254	74.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 233	81.7%	7 178	17.1%	430	1.0%	48	.1%	41 890	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	9 527	9 323	(19 734)	(207.1%)	19 328	202.9%	5 659	60.7%	10 421	111.8%	15 673	168.1%	18 912	59.3%	(44.9%)
Transfers and Subsidies - Operational	173 958	173 958	70 325	40.4%	60 256	34.6%	53 440	30.7%	(738)	(4.4%)	183 282	105.4%	7 818	171.6%	(109.4%)
Transfers and Subsidies - Capital	40 640	56 002	57 821	142.3%	37 237	91.6%	59 966	106.0%	24 512	43.8%	178 936	319.5%	11 511	93.7%	112.9%
Interest	-	-	131	-	-	-	668	-	137	-	936	-	27	116.8%	408.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 209 506)	(1 225 453)	(143 446)	11.9%	(125 989)	10.4%	(85 488)	7.0%	(116 929)	9.5%	(471 851)	38.5%	(164 524)	49.7%	(28.9%)
Suppliers and employees	(1 209 506)	(1 225 453)	(143 446)	11.9%	(125 989)	10.4%	(85 488)	7.0%	(116 929)	9.5%	(471 851)	38.5%	(164 524)	51.8%	(28.9%)
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%)	87 788	(24.0%)	530 955	(145.2%)	58 036	(810.5%)	51.2%
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 687)	(92 244)	(18 940)	25.0%	(17 191)	22.7%	(8 534)	9.3%	(21 341)	23.1%	(66 005)	71.6%	(26 747)	111.7%	(20.2%)
Capital assets	(75 687)	(92 244)	(18 940)	25.0%	(17 191)	22.7%	(8 534)	9.3%	(21 341)	23.1%	(66 005)	71.6%	(26 747)	111.7%	(20.2%)
Net Cash from/(used) Investing Activities	(75 687)	(92 244)	(18 940)	25.0%	(17 191)	22.7%	(8 534)	9.3%	(21 341)	23.1%	(66 005)	71.6%	(26 747)	111.7%	(20.2%)
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	(319 734)	(457 955)	118 523	(37.1%)	105 478	(33.0%)	174 522	(38.1%)	66 427	(14.5%)	464 950	(101.5%)	31 289	(305.6%)	112.3%
Cash/cash equivalents at the year begin:	15 481	15 481	31 044	200.5%	142 937	923.3%	248 415	1 604.7%	422 937	2 732.0%	31 044	200.5%	119 384	(16 111.4%)	254.3%
Cash/cash equivalents at the year end:	(304 254)	(442 474)	142 937	(47.0%)	248 415	(81.6%)	422 937	(95.6%)	489 364	(110.6%)	489 364	(110.6%)	164 905	(170.2%)	196.8%

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	8 259	2.0%	6 430	1.5%	6 153	1.5%	400 955	95.1%	421 797	19.3%	211	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 254	10.7%	38 812	10.3%	17 812	4.7%	280 546	74.3%	377 424	17.3%	119	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 182	4.4%	8 903	2.2%	8 225	2.0%	378 526	91.5%	413 835	19.0%	68	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 230	3.2%	6 331	2.8%	6 418	2.8%	209 243	91.3%	229 222	10.5%	143	.1%	-	-
Receivables from Exchange Transactions - Waste Management	5 767	3.2%	4 697	2.6%	4 787	2.7%	162 604	91.4%	177 654	8.2%	110	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 969	100.0%	8 969	4%	-	-	-	-
Interest on Arrear Debtor Accounts	12 746	2.3%	12 774	2.3%	12 386	2.3%	506 519	93.0%	544 425	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	15	2%	13	2%	7 612	99.6%	7 640	4%	14	2%	-	-
Total By Income Source	92 437	4.2%	77 962	3.6%	55 794	2.6%	1 954 974	89.6%	2 181 167	100.0%	664	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 570	7.5%	7 376	3.8%	5 457	2.8%	166 817	85.9%	194 220	8.9%	-	-	-	-
Commercial	36 992	10.2%	17 240	4.8%	13 899	3.8%	294 151	81.2%	362 282	16.6%	-	-	-	-
Households	40 875	2.5%	53 347	3.3%	36 438	2.2%	1 494 005	92.0%	1 624 665	74.5%	664	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	92 437	4.2%	77 962	3.6%	55 794	2.6%	1 954 974	89.6%	2 181 167	100.0%	664	-	-	-

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	34 241	9.1%	29 991	8.0%	39 833	10.6%	270 264	72.2%	374 328	12.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	457	100.0%	-	-	-	-	-	-	457	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 747	1.9%	10 038	4%	15 441	6%	2 348 738	97.1%	2 419 964	78.3%
Auditor-General	155	5.9%	947	38.8%	631	23.9%	910	34.4%	2 643	.1%
Other	-	-	-	-	-	-	291 813	100.0%	291 813	9.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	80 600	2.6%	40 975	1.3%	55 905	1.8%	2 911 725	94.3%	3 089 205	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	354 211	354 211	94 743	26.7%	91 541	25.8%	84 463	23.8%	56 412	15.9%	327 158	92.4%	51 105	85.3%	10.4%
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	92 946	92 946	18 724	20.1%	20 510	22.1%	20 922	22.5%	15 043	16.2%	75 198	80.9%	17 633	85.5%	(14.7%)
Service charges - Water	27 610	27 610	6 881	24.9%	6 957	25.2%	7 049	25.5%	7 108	25.7%	27 995	101.4%	6 502	101.1%	9.3%
Service charges - Waste Water Management	25 270	25 270	6 797	26.9%	6 648	26.3%	6 733	26.6%	6 780	26.8%	26 959	106.7%	6 189	105.2%	9.5%
Service charges - Waste Management	9 477	9 477	2 532	26.7%	2 564	27.1%	2 635	27.8%	2 664	28.1%	10 394	109.7%	2 368	104.5%	12.5%
Sale of Goods and Rendering of Services	3 237	3 237	281	8.7%	424	13.1%	231	7.1%	358	11.1%	1 294	40.0%	260	45.1%	37.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 302	45 302	8 163	18.0%	12 338	27.2%	12 605	27.8%	12 538	27.7%	45 644	100.8%	-	36.4%	(100.0%)
Interest earned from Current and Non Current Assets	358	358	173	48.2%	146	40.7%	97	27.2%	54	15.0%	470	131.2%	102	201.6%	(47.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	332	332	112	33.8%	105	31.7%	114	34.2%	115	34.5%	446	134.2%	72	89.6%	59.5%
Licence and permits	8 277	8 277	911	11.0%	707	8.5%	833	10.1%	1 002	12.1%	3 454	41.7%	931	61.5%	7.6%
Operational Revenue	48	48	0	1%	8	17.2%	0	-	8	17.3%	17	34.6%	16	86.6%	(47.8%)
Non-Exchange Revenue															
Property rates	37 171	37 171	8 177	22.0%	7 759	20.9%	7 852	21.1%	7 333	19.7%	31 122	83.7%	7 438	85.3%	(1.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	159	28	17.7%	31	19.3%	39	24.3%	44	27.8%	142	89.2%	51	122.8%	(12.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 024	104 024	41 963	40.3%	33 344	32.1%	25 352	24.4%	3 365	3.2%	104 024	100.0%	9 543	98.2%	(64.7%)
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%	108 940	31.2%	331 322	94.9%	158 174	94.8%	(31.1%)
Employee related costs	71 924	71 924	-	-	-	-	59 742	83.1%	21 094	29.3%	80 836	112.4%	50 250	74.1%	(68.0%)
Remuneration of councillors	6 448	6 448	-	-	-	-	6 149	95.4%	1 840	28.5%	7 989	123.9%	4 769	77.9%	(61.4%)
Bulk purchases - electricity	99 473	99 473	35 619	35.8%	15 478	15.6%	22 815	22.9%	25 170	25.3%	99 982	99.6%	24 888	96.3%	1.1%
Inventory consumed	12 507	12 507	915	7.3%	6 975	55.8%	4 977	39.8%	26 484	211.8%	39 351	314.6%	30 317	348.6%	(12.6%)
Debt impairment	66 948	66 948	11 113	16.6%	-	-	-	-	-	-	11 113	16.6%	7 785	24.2%	(100.0%)
Depreciation and amortisation	22 503	22 503	-	-	-	-	-	-	-	-	-	-	88	4%	(100.0%)
Interest	16 990	8 990	6 611	38.9%	8 270	48.7%	2 055	22.9%	(9 715)	(108.1%)	7 221	80.3%	5 262	102.2%	(284.6%)
Contracted services	34 118	42 118	8 401	24.6%	7 194	21.1%	4 397	10.4%	38 642	91.7%	58 634	139.2%	27 868	143.5%	38.7%
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%	5 424	30.0%	27 096	149.7%	6 946	137.6%	(21.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 199	5 199	24 144		46 191		(21 970)		(52 528)		(4 164)		(107 069)		
Transfers and subsidies - capital (monetary allocations)	36 705	36 705	-	-	-	-	-	-	26 753	72.9%	26 753	72.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 904	41 904	24 144		46 191		(21 970)		(25 775)		22 589		(107 069)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 904	41 904	24 144		46 191		(21 970)		(25 775)		22 589		(107 069)		
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)		(25 775)		22 589		(107 069)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	21	48	228.8%	60	286.0%	9	42.1%	(93)	(438.8%)	25	119.1%	27	70.8%	(440.2%)
Surplus/(Deficit) for the year	41 925	41 925	24 192		46 251		(21 961)		(25 868)		22 615		(107 042)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	5 930	16.2%	24 776	67.9%	6 225	84.8%	(4.7%)
National Government	36 500	36 500	6 920	19.0%	8 987	24.6%	2 533	6.9%	4 312	11.8%	22 752	62.3%	6 190	84.2%	(30.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Department of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital	36 500	36 500	6 920	19.0%	8 987	24.6%	2 939	8.1%	5 930	16.2%	24 776	67.9%	6 225	84.8%	(4.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	406	1.1%	1 618	4.4%	2 024	5.5%	35	0.1%	4 585.5%
Capital Expenditure Functional	36 500	36 500	6 920	19.0%	9 532	26.1%	7 535	20.6%	10 903	29.9%	34 890	95.6%	17 623	114.1%	(38.1%)
Municipal governance and administration					545		458		4 939		5 943		35		14 203.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	545	-	458	-	4 939	-	5 943	-	35	-	14 203.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety									74		74				1.9%
Community and Social Services	-	-	-	-	-	-	-	-	74	-	74	-	-	-	1.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services			1 029		1 751		6 268		4 312		13 359		13 476		(68.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	1 029	-	1 751	-	6 268	-	4 312	-	13 359	-	13 476	-	(68.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 500	36 500	5 891	16.1%	7 237 </										

Other revenue	37 883	37 883	3 217	8.5%	2 324	6.1%	2 871	7.6%	3 920	10.3%	12 331	32.5%	8 720	54.3%	(55.0%)
Transfers and Subsidies - Operational	104 436	104 436	49 118	47.0%	35 936	34.4%	28 477	27.3%	4 014	3.8%	117 545	112.6%	4 023	124.1%	(.2%)
Transfers and Subsidies - Capital	36 705	36 705	11 593	31.6%	11 477	31.3%	3 683	10.0%	-	-	26 753	72.9%	-	109.1%	-
Interest	358	358	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(280 245)	(280 245)	(65 467)	23.4%	(49 806)	17.8%	(51 615)	18.4%	(100 896)	36.0%	(267 784)	95.6%	(81 247)	79.3%	24.2%
Suppliers and employees	(263 245)	(263 245)	(65 467)	24.9%	(49 806)	18.9%	(51 615)	19.6%	(100 896)	38.3%	(267 784)	101.7%	(81 247)	84.9%	24.2%
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%	(53 265)	(157.3%)	22 983	67.9%	(30 175)	508.2%	76.5%
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	(36 500)	(36 500)	(6 619)	18.1%	(6 707)	18.4%	(2 561)	7.0%	(7 538)	20.7%	(23 425)	64.2%	(7 253)	116.4%	3.9%
Capital assets	(36 500)	(36 500)	(6 619)	18.1%	(6 707)	18.4%	(2 561)	7.0%	(7 538)	20.7%	(23 425)	64.2%	(7 253)	116.4%	3.9%
Net Cash from/(used) Investing Activities	(36 500)	(36 500)	(6 619)	18.1%	(6 707)	18.4%	(2 561)	7.0%	(7 538)	20.7%	(23 425)	64.2%	(7 253)	116.4%	3.9%
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	(2 631)	(2 631)	21 919	(833.2%)	25 858	(982.9%)	12 583	(478.3%)	(60 802)	2 311.3%	(442)	16.8%	(37 428)	(238.7%)	62.5%
Cash/cash equivalents at the year begin:	112 074	112 074	24 434	21.8%	41 624	37.3%	60 504	54.0%	73 087	65.2%	24 434	21.8%	89 353	9.8%	(18.2%)
Cash/cash equivalents at the year end:	109 443	109 443	41 824	38.2%	60 504	55.3%	73 087	66.8%	12 284	11.2%	12 284	11.2%	51 284	93.2%	(76.0%)

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	2 064	1.7%	1 612	1.3%	1 466	1.2%	119 452	95.9%	124 594	14.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 030	7.1%	2 310	2.3%	2 033	2.0%	87 946	88.5%	99 320	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 281	2.3%	1 926	1.9%	1 843	1.8%	94 540	94.0%	100 590	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 557	1.8%	1 736	1.2%	1 632	1.1%	138 967	95.9%	144 892	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 013	1.2%	984	1.2%	974	1.2%	79 781	96.4%	82 752	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 259	100.0%	2 259	3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 258	1.6%	4 370	1.7%	4 152	1.6%	230 743	95.2%	263 523	30.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	323	0.8%	48	0.1%	45	0.1%	38 576	98.9%	38 992	4.6%	-	-	-	-
Total By Income Source	19 526	2.3%	12 985	1.5%	12 145	1.4%	812 265	94.8%	856 921	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	405	2.4%	378	2.2%	360	2.1%	15 678	93.2%	16 822	2.0%	-	-	-	-
Commercial	10 258	4.2%	3 880	1.6%	3 467	1.4%	225 050	92.7%	242 655	28.3%	-	-	-	-
Households	8 862	1.5%	8 727	1.5%	8 318	1.4%	571 537	95.7%	597 443	69.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 526	2.3%	12 985	1.5%	12 145	1.4%	812 265	94.8%	856 921	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	12 270	12.3%	8 041	8.1%	7 507	7.5%	72 069	72.1%	99 887	26.2%
Bulk Water	5 004	16.1%	13	-	2 467	8.0%	23 529	75.9%	31 013	8.1%
PAWE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 168	7.5%	4 384	1.8%	2 465	1.0%	217 968	89.7%	242 985	63.8%
Auditor-General	4 582	66.9%	-	-	648	9.5%	1 615	23.6%	6 845	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 023	10.5%	12 439	3.3%	13 087	3.4%	315 181	82.8%	380 730	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.

Other revenue	67 529	47 529	10 290	15.2%	16 873	25.0%	12 905	27.2%	13 303	28.0%	53 371	112.3%	8 316	17.9%	60.0%
Transfers and Subsidies - Operational	457 114	458 429	208 653	45.6%	142 234	31.1%	117 867	25.7%	772	2%	469 527	102.4%	335	86.7%	130.4%
Transfers and Subsidies - Capital	111 490	228 873	53 814	48.3%	41 723	37.4%	47 674	20.8%	-	-	143 211	62.6%	-	152.9%	-
Interest	15 610	15 610	4 951	31.7%	2 867	18.4%	2 663	17.1%	1 288	8.2%	11 768	75.4%	3 255	78.2%	(60.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 595 404)	(2 628 655)	(337 440)	13.0%	(461 647)	17.8%	(249 239)	9.5%	(257 373)	9.8%	(1 305 698)	49.7%	(307 516)	48.7%	(16.3%)
Suppliers and employees	(2 455 318)	(2 628 655)	(337 440)	13.7%	(461 647)	18.8%	(249 239)	9.5%	(257 373)	9.8%	(1 305 698)	49.7%	(307 516)	51.5%	(16.3%)
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%	25 808	14.6%	764 262	432.5%	92 308	(1 600.4%)	(72.0%)
Cash Flow from Investing Activities															
Receipts			14 670								14 670		(810)		(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	14 670	-	-	-	-	-	-	-	14 670	-	(810)	(100.0%)	
Payments	(172 677)	(207 412)	(74 006)	42.9%	(43 439)	25.2%	(51 308)	24.7%	(14 627)	7.1%	(183 379)	88.4%	(68 524)	88.7%	(78.7%)
Capital assets	(172 677)	(207 412)	(74 006)	42.9%	(43 439)	25.2%	(51 308)	24.7%	(14 627)	7.1%	(183 379)	88.4%	(68 524)	88.7%	(78.7%)
Net Cash from/(used) Investing Activities	(172 677)	(207 412)	(59 336)	34.4%	(43 439)	25.2%	(51 308)	24.7%	(14 627)	7.1%	(168 709)	81.3%	(69 334)	89.2%	(78.9%)
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	(61 408)	(30 696)	233 350	(380.0%)	95 845	(156.1%)	255 178	(831.3%)	11 181	(36.4%)	595 553	(1 940.2%)	22 974	(322.1%)	(51.3%)
Cash/cash equivalents at the year begin:	256 446	256 446	174 234	67.9%	356 081	138.9%	451 925	176.2%	707 103	275.7%	174 234	67.9%	977 759	113.4%	(27.7%)
Cash/cash equivalents at the year end:	195 038	225 750	356 081	182.6%	451 925	231.7%	707 103	313.2%	718 284	318.2%	718 284	318.2%	1 000 733	(3 587.8%)	(28.2%)

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	47 307	4.1%	22 613	1.9%	22 525	1.9%	1 073 558	92.1%	1 166 004	28.3%	(137 095)	(11.8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 634	8.4%	13 585	3.0%	10 127	2.2%	397 914	86.5%	460 260	11.2%	(42 521)	(9.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 413	8.2%	10 751	3.0%	9 723	2.7%	309 409	86.1%	359 296	8.7%	(16 733)	(4.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 964	2.9%	9 320	2.1%	8 769	2.0%	413 960	93.0%	445 013	10.8%	(54 843)	(12.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 408	3.0%	8 320	2.0%	7 906	1.9%	378 862	93.0%	407 495	9.9%	(49 412)	(12.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 237	2.9%	24 868	2.8%	24 513	2.8%	807 674	91.5%	882 492	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 873	7%	5 866	1.5%	7 666	1.9%	382 790	95.9%	399 195	9.7%	(14 726)	(3.7%)	-	-
Total By Income Source	168 836	4.1%	95 323	2.3%	91 229	2.2%	3 764 367	91.4%	4 119 755	100.0%	(315 330)	(7.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 256	10.5%	2 370	4.7%	1 108	2.2%	41 205	82.5%	49 938	1.2%	-	-	-	-
Commercial	53 335	11.4%	13 147	2.8%	13 550	2.9%	387 061	82.9%	467 092	11.3%	(428)	(.1%)	-	-
Households	110 245	3.1%	79 806	2.2%	76 572	2.1%	3 336 102	92.6%	3 602 725	87.4%	(314 903)	(8.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	168 836	4.1%	95 323	2.3%	91 229	2.2%	3 764 367	91.4%	4 119 755	100.0%	(315 330)	(7.7%)	-	-

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	177 422	10.2%	41 917	2.4%	97 923	5.6%	1 416 249	81.7%	1 733 511	29.0%
Bulk Water	7 540	6.4%	7 656	6.5%	7 417	6.3%	94 712	80.7%	117 325	2.0%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	139 704	3.4%	36 421	9%	30 440	7%	3 918 214	95.0%	4 124 779	69.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	324 666	5.4%	85 994	1.4%	135 780	2.3%	5 429 174	90.9%	5 975 615	100.0%

Contact Details

Municipal Manager	Mr Elliot Masako	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	134 638	15.9%	797 373	94.2%	37 754	106.4%	256.6%
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%)	605	20.2%	1 408	46.9%	410	242.7%	47.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38	38	-	-	-	-	-	-	(1)	(2.3%)	(1)	(2.3%)	1	27.6%	(163.0%)
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%	16 611	66.3%	23 494	93.7%	15 705	131.4%	5.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	200	-	-	-	-	-	-	316	157.9%	316	157.9%	-	-	(100.0%)
Licence and permits	700	900	38	5.5%	454	64.9%	328	36.5%	261	29.1%	1 082	120.3%	233	161.0%	12.0%
Operational Revenue	24 539	24 539	3 713	15.1%	6 252	25.5%	4 653	19.0%	5 568	22.7%	20 185	82.3%	17 740	251.6%	(68.6%)
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%	111 209	14.0%	750 818	94.7%	3 663	100.0%	2 935.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	70	-	70	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	401 383	848 663	194 044	48.3%	207 880	51.8%	140 370	16.5%	233 960	27.6%	776 255	91.5%	94 062	91.5%	148.7%
Employee related costs	231 914	222 508	52 071	22.5%	52 742	22.7%	55 731	25.0%	53 563	24.1%	214 107	96.2%	49 934	92.5%	7.3%
Remuneration of councillors	15 943	15 943	3 543	22.2%	4 269	26.8%	3 604	22.6%	3 539	22.2%	14 954	93.8%	3 511	95.2%	8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 825	2 875	97	3.4%	619	21.9%	769	26.7%	749	26.0%	2 233	77.7%	859	79.8%	(12.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 821	26 821	6 020	22.4%	5 826	21.7%	5 580	20.8%	4 433	16.5%	21 859	81.5%	4 150	87.3%	6.8%
Interest	1 480	1 480	-	-	-	-	-	-	-	-	-	-	(2)	-	(100.0%)
Contracted services	42 092	42 309	13 723	32.6%	10 694	25.4%	6 095	14.4%	7 721	18.2%	38 232	90.4%	13 708	89.0%	(43.7%)
Transfers and subsidies	7 750	460 535	104 052	1 342.6%	113 802	1 468.4%	57 025	12.4%	141 684	30.8%	416 963	90.5%	2 858	131.2%	4 858.2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	72 557	76 174	14 540	20.0%	19 928	27.5%	11 567	15.2%	22 115	29.0%	68 149	89.5%	19 033	89.6%	16.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	33	-	33	-	12	-	184.5%
Other Losses	-	-	-	-	-	-	-	-	124	-	124	-	-	-	(100.0%)
Surplus/(Deficit)	(9 662)	(2 130)	55 930		44 675		19 835		(99 322)		21 118		(56 309)		
Transfers and subsidies - capital (monetary allocations)	2 485	2 485	329	13.2%	352	14.2%	1 511	60.8%	293	11.8%	2 485	100.0%	1 459	100.0%	(79.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 177)	355	56 259		45 027		21 346		(99 030)		23 603		(54 850)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 177)	355	56 259		45 027		21 346		(99 030)		23 603		(54 850)		
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		(99 030)		23 603		(54 850)		
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		(99 030)		23 603		(54 850)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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 Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	8 277	8 527	10	.1%	5 594	67.6%	2 036	23.9%	724	8.5%	8 364	98.1%	648	58.7%	11.6%
Municipal governance and administration	8 277	8 527	10	.1%	5 594	67.6%	2 032	23.8%	724	8.5%	8 360	98.0%	648	58.7%	11.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 277	8 527	10	.1%	5 594	67.6%	2 032	23.8%	724	8.5%	8 360	98.0%	648	58.7%	11.6%
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	-	-	-	-	-	-	-	4	-	-	4	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	4	-	-	4	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	394 206	849 017	243 755	61.											

Other revenue	1 327	1 177	69	5.2%	9 049	682.1%	11 634	988.8%	312	26.6%	21 065	1 790.3%	292	1 263.5%	6.9%
Transfers and Subsidies - Operational	350 325	799 286	192 127	54.8%	239 069	68.2%	185 370	23.2%	99 562	12.5%	716 128	89.6%	98	100.3%	101 432.4%
Transfers and Subsidies - Capital	20 485	20 485	49 110	238.7%	7 190	35.1%	6 910	33.7%	4 129	20.2%	67 339	328.7%	20 411	316.3%	(79.8%)
Interest	21 070	25 070	1 372	6.5%	1 311	6.2%	1 283	5.1%	1 235	4.9%	5 201	20.7%	2 123	-	(41.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(374 729)	(822 008)	(81 202)	21.7%	(18 198)	4.9%	(46 436)	5.6%	(32 573)	4.0%	(178 408)	21.7%	(77 954)	32.9%	(58.2%)
Suppliers and employees	(374 729)	(822 008)	(81 202)	21.7%	(18 198)	4.9%	(46 436)	5.6%	(32 573)	4.0%	(178 408)	21.7%	(77 954)	32.9%	(58.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 477	27 009	162 553	834.8%	238 660	1 225.3%	158 369	586.4%	73 361	271.6%	632 943	2 343.5%	(54 558)	(2 348.0%)	(234.5%)
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	(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%	73 361	396.9%	632 943	3 424.7%	(54 558)	(2 348.0%)	(234.5%)
Cash/cash equivalents at the year begin:	255 951	255 951	243 687	95.2%	406 240	158.7%	644 901	252.0%	803 269	313.8%	243 687	95.2%	587 996	165.0%	36.6%
Cash/cash equivalents at the year end:	267 151	274 433	406 240	152.1%	644 901	241.4%	803 269	292.7%	876 630	319.4%	876 630	319.4%	533 438	372.2%	64.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	49	55.8%	-	-	39	44.2%	87	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total			49	55.8%			39	44.2%	87	100.0%

Contact Details

Municipal Manager	Mr Ca Hable	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.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	808 580	808 580	182 438	22.6%	126 168	15.6%	139 419	17.2%	173 020	21.4%	621 044	76.8%	64 229	60.4%	169.4%
Exchange Revenue															
Service charges - Electricity	347 266	347 266	48 327	13.9%	31 577	9.1%	43 151	12.4%	45 388	13.1%	168 443	48.5%	41 734	49.3%	8.8%
Service charges - Water	67 794	67 794	12 954	19.1%	9 092	13.4%	14 683	21.7%	15 719	23.2%	52 448	77.4%	12 311	63.2%	27.7%
Service charges - Waste Water Management	15 635	15 635	2 910	18.6%	1 915	12.2%	3 005	19.2%	3 112	19.9%	10 942	70.0%	2 756	62.7%	12.9%
Service charges - Waste Management	14 257	14 257	3 035	21.3%	2 059	14.4%	3 055	21.4%	3 314	23.2%	11 464	80.4%	2 786	83.2%	19.0%
Sale of Goods and Rendering of Services	3 137	3 137	744	23.7%	211	6.7%	651	20.7%	520	16.6%	2 127	67.8%	386	47.4%	34.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 387	59 387	16 569	27.9%	11 515	19.4%	33 930	57.1%	17 786	29.9%	79 801	134.4%	(50 845)	(17.2%)	(135.0%)
Interest earned from Current and Non Current Assets	-	-	(217)	-	-	-	-	-	1 254	-	1 037	-	416	-	201.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 532	2 532	691	27.3%	243	9.6%	282	11.1%	320	12.6%	1 537	60.7%	693	110.5%	(53.8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	392	392	1 590	405.4%	(1 448)	(369.3%)	73	18.5%	58	14.9%	273	69.6%	1 050	321.2%	(94.4%)
Non-Exchange Revenue															
Property rates	97 467	97 467	27 646	28.4%	18 760	19.2%	27 862	28.6%	25 776	26.4%	100 045	102.6%	9 089	69.4%	183.6%
Surcharges and Taxes	54 884	54 884	11 995	21.9%	8 064	14.7%	12 418	22.6%	12 689	23.1%	45 167	82.3%	11 369	88.6%	11.6%
Fines, penalties and forfeits	1 686	1 686	309	18.3%	291	17.3%	307	18.2%	(216)	(12.8%)	691	41.0%	379	71.1%	(157.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 142	144 142	52 854	36.7%	43 886	30.4%	-	-	47 150	32.7%	143 890	99.8%	32 106	94.0%	46.9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	3 032	-	-	-	-	-	-	-	3 179	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	810 716	810 716	197 190	24.3%	121 856	15.0%	193 518	23.9%	265 015	32.7%	777 579	95.9%	237 899	83.3%	11.4%
Employee related costs	201 504	201 504	46 326	23.0%	31 845	15.8%	28 720	14.3%	64 457	32.0%	171 348	85.0%	46 140	110.0%	39.7%
Remuneration of councillors	9 101	9 101	1 777	19.5%	1 995	21.9%	1 881	20.7%	2 949	32.4%	8 603	94.5%	922	37.1%	220.0%
Bulk purchases - electricity	185 000	185 000	73 935	40.0%	10 202	5.5%	38 059	20.6%	68 994	37.3%	191 190	103.3%	78 741	135.5%	(12.4%)
Inventory consumed	79 205	80 445	24 587	31.0%	17 326	21.9%	57 679	71.7%	28 619	35.6%	128 211	159.4%	61 819	113.9%	(53.7%)
Debt impairment	103 571	103 571	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 046	52 046	8 147	15.7%	(109)	(2.0%)	20 962	40.3%	21 660	43.9%	29 000	55.7%	14 764	20.5%	(100.0%)
Interest	33 352	33 352	15 651	46.9%	26 716	80.1%	14 630	43.9%	21 660	64.9%	78 677	235.9%	-	-	(100.0%)
Contracted services	71 449	71 014	17 476	24.5%	23 978	33.6%	20 751	29.2%	40 031	56.4%	102 217	143.9%	28 359	80.5%	41.2%
Transfers and subsidies	7 336	7 336	-	-	-	-	-	-	-	-	-	-	-	1.9%	-
Irrecoverable debts written off	30 000	29 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	38 153	37 548	9 214	24.2%	9 804	25.7%	10 636	28.9%	28 186	75.1%	58 040	154.6%	7 155	81.2%	294.0%
Losses on disposal of Assets	-	-	78	-	99	-	-	-	10 118	-	10 295	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 136)	(2 136)	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Transfers and subsidies - capital (monetary allocations)	59 174	59 174	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	44 700	44 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	67 531	67 531	9 545	14.1%	6 296	9.3%	14 951	22.1%	30 993	45.9%	61 785	91.5%	13 685	60.0%	126.5%
National Government	59 078	59 078	6 144	10.4%	6 220	10.5%	6 427	10.9%	18 454	31.2%	37 244	63.0%	12 532	62.5%	47.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 078	59 078	6 144	10.4%	6 220	10.5%	6 427	10.9%	18 454	31.2%	37 244	63.0%	12 532	62.5%	47.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 453	8 453	3 401	40.2%	76	.9%	8 524	100.8%	12 540	148.3%	24 541	290.3%	1 152	41.6%	988.3%
Capital Expenditure Functional	67 531	67 531	9 545	14.1%	6 296	9.3%	14 951	22.1%	30 994	45.9%	61 786	91.5%	13 685	60.0%	126.5%
Municipal governance and administration	4 907	4 907	239	4.9%	76	1.5%	111	2.3%	302	6.1%	728	14.8%	113	46.3%	167.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	(.2%)	-
Finance and administration	4 907	4 907	239	4.9%	76	1.5%	111	2.3%	302	6.1%	728	14.8%	113	47.3%	167.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety															
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	3.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	1.6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	12.6%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	13 000	218	1.5%	2 841	18.9%	1 367	10.5%	6 454	49.6%	10 881	83.7%	1 445	94.4%	346.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	2	71.0%	(100.0%)
Road Transport	15 000	13 000	218	1.5%	2 841	18.9%	1 367	10.5%	6 454	49.6%	10 881	83.7%	1 443		

Other revenue	122 019	122 019	16 120	13.2%	26 579	21.8%	2 543	2.1%	22 875	18.7%	68 116	55.8%	14 042	30.9%	62.9%
Transfers and Subsidies - Operational	144 142	144 142	46 211	32.1%	22 862	15.9%	-	-	19 155	13.3%	88 228	61.2%	27 375	83.6%	(30.0%)
Transfers and Subsidies - Capital	59 174	59 174	10 700	18.1%	-	-	-	-	7 300	12.3%	18 000	30.4%	7 000	28.3%	4.3%
Interest	-	-	593	-	-	-	553	-	277	-	1 423	-	318	-	(12.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(707 266)	(707 266)	(101 620)	14.4%	(85 154)	12.0%	(75 834)	10.7%	(71 315)	10.1%	(333 922)	47.2%	(94 143)	45.9%	(24.2%)
Suppliers and employees	(673 914)	(673 914)	(101 620)	15.1%	(85 154)	12.6%	(75 834)	11.3%	(71 315)	10.6%	(333 922)	49.5%	(94 143)	48.5%	(24.2%)
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%	69 200	103.7%	178 660	267.8%	40 509	174.1%	70.8%
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	(59 078)	(59 078)	(10 731)	18.2%	(10 254)	17.4%	(15 130)	25.6%	(34 646)	58.6%	(70 762)	119.8%	(13 446)	67.1%	157.7%
Capital assets	(59 078)	(59 078)	(10 731)	18.2%	(10 254)	17.4%	(15 130)	25.6%	(34 646)	58.6%	(70 762)	119.8%	(13 446)	67.1%	157.7%
Net Cash from/(used) Investing Activities	(59 078)	(59 078)	(10 731)	18.2%	(10 254)	17.4%	(15 130)	25.6%	(34 646)	58.6%	(70 762)	119.8%	(13 446)	67.1%	157.7%
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	7 625	7 625	55 797	731.8%	14 082	184.7%	3 465	45.4%	34 554	453.2%	107 898	1 415.1%	27 064	313.6%	27.7%
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%	78 214	2 076.2%	5 033	133.6%	131 212	166.3%	(40.4%)
Cash/cash equivalents at the year end:	11 392	11 392	60 667	532.5%	74 749	656.1%	78 214	686.6%	112 768	989.9%	112 768	989.9%	158 275	301.8%	(28.8%)

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	-	-	-	-	-	-	-	-	-	-	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(27)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(45)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	6	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	16	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(335)	-	-	-
Total By Income Source												(371)		
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(35)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	28	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(364)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group												(371)		

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	54 588	6.6%	15 150	1.8%	14 867	1.8%	744 500	89.8%	829 105	60.7%
Bulk Water	7 857	4.8%	7 189	4.4%	3 804	2.3%	143 907	88.4%	162 756	11.9%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 398	8.9%	24 339	6.5%	12 143	3.2%	304 513	81.3%	374 393	27.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	95 843	7.0%	46 678	3.4%	30 813	2.3%	1 192 919	87.3%	1 366 254	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	4 709 690	4 471 386	1 124 693	23.9%	578 512	12.3%	990 272	22.1%	866 380	19.4%	3 559 856	79.6%	701 376	88.3%	23.5%	
Operating Revenue																
Exchange Revenue																
Service charges - Electricity	1 792 979	1 632 397	396 963	22.1%	217 913	12.2%	322 992	19.8%	338 216	20.7%	1 276 084	78.2%	207 296	83.8%	63.2%	
Service charges - Water	552 380	507 468	103 993	18.8%	75 557	13.7%	100 190	19.7%	92 659	18.3%	371 999	73.3%	93 224	75.5%	(6.8%)	
Service charges - Waste Water Management	164 245	157 999	37 373	22.8%	28 438	17.3%	36 351	23.0%	33 419	21.2%	135 581	85.8%	34 722	89.4%	(3.8%)	
Service charges - Waste Management	226 015	198 020	40 374	17.9%	27 230	12.0%	40 400	20.4%	39 144	19.8%	147 148	74.3%	39 991	96.8%	(2.1%)	
Sale of Goods and Rendering of Services	19 087	16 671	3 923	20.6%	2 949	15.5%	3 948	23.7%	4 055	24.3%	14 875	89.2%	3 288	87.3%	23.3%	
Agency services	2 961	2 874	709	23.9%	507	17.1%	746	25.9%	310	10.8%	2 272	79.0%	715	99.1%	(56.6%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	307 020	359 156	76 268	24.8%	53 168	17.3%	86 701	24.1%	89 005	24.8%	305 143	85.0%	73 533	95.4%	21.0%	
Interest earned from Current and Non Current Assets	4 145	9 408	2 334	56.3%	1 409	34.0%	2 250	23.9%	1 986	21.1%	7 979	84.8%	1 426	128.0%	39.2%	
Dividends	200	200	-	-	-	-	41	20.7%	-	-	41	20.7%	-	-	-	
Rent on Land	19 000	17 462	4 279	22.5%	3 101	16.3%	4 061	23.3%	4 376	25.1%	15 816	90.6%	3 156	92.8%	38.6%	
Rental from Fixed Assets	432	424	52	12.1%	52	12.0%	163	38.3%	51	12.0%	318	74.9%	63	104.8%	(19.2%)	
Licence and permits	67 415	67 518	3 425	5.1%	15 715	23.3%	23 907	35.4%	10 332	15.3%	53 380	79.1%	13 601	77.6%	(24.0%)	
Operational Revenue																
Non-Exchange Revenue																
Property rates	874 676	793 185	185 810	21.2%	129 433	14.8%	195 118	24.6%	191 956	24.2%	702 317	88.5%	149 508	83.5%	28.4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	29 353	30 130	7 324	25.0%	6 510	22.2%	5 597	18.6%	8 006	26.6%	27 437	91.1%	4 482	88.1%	78.6%	
Licences or permits	584 869	595 553	245 110	41.9%	4 393	8%	148 329	24.9%	24 151	4.1%	421 983	70.9%	1 989	99.9%	1 114.4%	
Transfer and subsidies - Operational	66 484	83 920	17 155	25.8%	12 137	18.3%	19 477	23.2%	18 578	22.1%	67 347	80.3%	14 530	98.9%	27.9%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue																
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	(1 572)	(1 000)	-	-	-	-	-	-	10 135	(1 013.5%)	10 135	(1 013.5%)	59 850	(1 852.2%)	(83.1%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	4 909 490	5 192 632	859 594	17.5%	787 571	16.0%	996 317	19.0%	600 438	11.6%	3 233 920	62.3%	1 489 229	95.4%	(59.7%)	
Employee related costs	1 063 989	1 063 989	258 550	24.3%	173 737	16.3%	257 422	24.2%	258 258	24.3%	947 967	89.1%	246 434	97.4%	4.8%	
Remuneration of councillors	34 141	34 141	7 723	22.6%	7 084	20.8%	8 010	23.5%	7 916	23.2%	30 734	90.0%	7 693	76.1%	2.9%	
Bulk purchases - electricity	1 650 385	1 645 385	273 088	16.5%	340 874	20.7%	403 838	24.5%	478 619	29.1%	1 496 420	90.9%	377 088	91.7%	26.9%	
Inventory consumed	206 690	213 400	33 752	16.3%	39 915	19.3%	61 128	28.6%	92 569	43.4%	227 365	106.5%	67 216	105.2%	37.7%	
Debt impairment	722 059	722 059	120 343	16.7%	60 176	8.3%	120 343	16.7%	(421 206)	(58.3%)	(120 343)	(16.7%)	182 245	100.0%	(331.1%)	
Depreciation and amortisation	297 385	297 385	-	-	-	-	-	-	(134 688)	(45.3%)	(134 688)	(45.3%)	215 110	82.8%	(162.6%)	
Interest	99 331	142 572	58 121	58.5%	9 982	10.0%	(32 932)	(23.1%)	28 746	20.2%	63 916	44.8%	176 249	144.2%	(83.7%)	
Contracted services	455 941	667 818	128 601	14.8%	128 601	28.2%	67 544	20.8%	240 497	36.0%	575 300	86.1%	178 383	108.1%	34.8%	
Transfers and subsidies	5 900	27 751	-	-	-	-	-	19	1%	421	1.6%	439	1.6%	7 951	195.2%	(84.7%)
Irrecoverable debts written off	156 949	156 949	-	-	-	-	(3)	-	-	-	(3)	-	(73 118)	(44.5%)	(100.0%)	
Operational costs	216 719	221 163	40 472	18.7%	27 201	12.6%	29 834	13.5%	43 519	19.7%	141 026	63.8%	38 198	73.5%	13.9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	5 787	5.787	-	-	65 781	(91.2%)	-	
Surplus/(Deficit)	(199 800)	(721 246)	265 099		(209 059)		3 955		265 942		325 937		(787 853)			
Transfers and subsidies - capital (monetary allocations)	216 069	200 633	47 192	21.8%	42 283	19.6%	30 856	15.4%	61 236	30.5%	181 568	90.5%	64 853	92.1%	(5.6%)	
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		327 178		507 504		(723 000)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	23 268	(513 613)	312 292		(166 776)		34 810		327 178		507 504		(723 000)			
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		327 178		507 504		(723 000)			
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		327 178		507 504		(723 000)			

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	234 269	231 324	40 340	17.2%	37 358	15.9%	26 927	11.6%	63 258	27.3%	167 883	72.6%	70 653	79.1%	(10.5%)
National Government	216 069	202 633	40 340	18.7%	36 538	16.9%	25 932	12.8%	52 406	25.9%	155 217	76.9%	56 011	83.0%	(6.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216 069	202 633	40 340	18.7%	36 538	16.9%	25 932	12.8%	52 406	25.9%	155 217	76.6%	56 011	79.1%	(6.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	28 692	-	-	820	4.5%	994	3.5%	10 852	37.8%	12 666	44.1%	14 641	79.0%	(25.9%)
Capital Expenditure Functional	241 269	231 324	40 340	16.7%	37 358	15.5%	26 927	11.6%	63 258	27.3%	167 883	72.6%	70 653	79.1%	(10.5%)
Municipal governance and administration	6 700	11 303	-	-	807	12.0%	633	5.6%	2 289	20.3%	3 729	33.0%	194	46.0%	1 080.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	11 303	-	-	807	12.0%	633	5.6%	2 289	20.3%	3 729	33.0%	194	46.0%	1 080.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 664	7 345	-	-	2 171	38.3%	648	8.8%	37	.5%	2 856	38.9%	2 558	93.9%	(88.6%)
Community and Social Services	2 000	250	-	-	-	-	-	-	-	-	-	-	2 558	112.6%	(100.0%)
Sport And Recreation	3 664	6 103	-	-	2 171	59.2%	648	10.6%	37	.6%	2 856	46.8%	-		

Other revenue	408 423	112 542	22 592	5.5%	35 267	8.6%	38 679	34.4%	39 069	34.7%	135 606	120.5%	49 444	52.8%	(21.0%)
Transfers and Subsidies - Operational	584 869	595 553	256 567	43.9%	12 877	2.2%	173 126	29.1%	20 649	3.5%	463 219	77.8%	440	99.2%	4 595.4%
Transfers and Subsidies - Capital	216 069	200 633	110 056	50.9%	23 900	11.1%	35 864	17.9%	3	-	169 822	84.6%	(3)	97.6%	(200.0%)
Interest	4 295	9 558	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	160	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 881 997)	(3 665 827)	(666 211)	17.2%	(342 572)	8.8%	(865 903)	23.6%	(470 582)	12.8%	(2 345 269)	64.0%	(376 534)	65.5%	25.0%
Suppliers and employees	(3 777 016)	(3 524 269)	(666 211)	17.6%	(342 572)	9.1%	(865 903)	24.6%	(470 582)	13.4%	(2 345 269)	66.5%	(376 169)	75.2%	25.1%
Finance charges	(99 331)	(114 057)	-	-	-	-	-	-	-	-	-	-	(365)	-3%	(100.0%)
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%)	92 046	39.7%	301 361	130.0%	127 195	433.7%	(27.6%)
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%	(55 086)	23.8%	(190 651)	82.4%	(52 455)	82.8%	5.0%
Capital assets	(234 269)	(231 324)	(62 833)	26.8%	(43 247)	18.5%	(29 486)	12.7%	(55 086)	23.8%	(190 651)	82.4%	(52 455)	82.8%	5.0%
Net Cash from/(used) Investing Activities	(234 269)	(231 324)	(62 833)	26.8%	(43 247)	18.5%	(29 486)	12.7%	(55 086)	23.8%	(190 651)	82.4%	(52 455)	82.8%	5.0%
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	(14 214)	541	186 309	(1 310.8%)	38 690	(272.2%)	(151 250)	(27 979.4%)	36 960	6 837.2%	110 710	20 480.0%	74 740	(12 483.3%)	(50.5%)
Cash/cash equivalents at the year begin:	28 477	15 523	36 223	127.2%	222 478	781.3%	261 168	1 682.5%	109 918	708.1%	36 223	233.4%	710 648	24.8%	(84.5%)
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%	146 939	914.7%	146 939	914.7%	785 479	2 309.0%	(81.3%)

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	37 898	1.9%	23 441	1.2%	21 083	1.1%	1 917 981	95.9%	2 000 403	22.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	104 173	6.1%	51 536	3.0%	46 923	2.7%	1 518 995	88.2%	1 721 628	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 773	5.1%	30 199	2.5%	26 112	2.2%	1 073 429	90.2%	1 190 513	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 947	1.8%	8 436	1.2%	7 300	1.0%	683 355	96.0%	712 038	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 183	2.6%	9 761	1.8%	9 060	1.6%	519 569	94.0%	552 573	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 818	100.0%	1 818	-	-	-	-	-
Interest on Arrear Debtor Accounts	37 187	3.6%	36 575	3.5%	36 162	3.5%	927 984	89.4%	1 037 908	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	410	-	70	-	693	-	1 654 981	99.9%	1 656 153	18.7%	-	-	-	-
Total By Income Source	267 570	3.0%	160 019	1.8%	147 332	1.7%	8 298 112	93.5%	8 873 034	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 579	5.9%	5 797	4.0%	4 011	2.8%	127 041	87.4%	145 428	1.6%	-	-	-	-
Commercial	171 076	2.3%	124 576	1.7%	118 484	1.6%	6 973 353	94.4%	7 387 488	83.3%	-	-	-	-
Households	87 916	6.6%	29 645	2.2%	24 838	1.9%	1 197 718	89.4%	1 340 117	15.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	267 570	3.0%	160 019	1.8%	147 332	1.7%	8 298 112	93.5%	8 873 034	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	280 516	5.0%	134 803	2.4%	124 508	2.2%	5 066 980	90.4%	5 606 807	65.9%
Bulk Water	-	-	-	-	-	-	75 877	100.0%	75 877	9%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	24 397	100.0%	-	-	-	-	0	-	24 397	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	174 519	6.2%	26 396	9%	40 570	1.4%	2 557 962	91.4%	2 799 447	32.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	479 431	5.6%	161 199	1.9%	165 079	1.9%	7 700 819	90.5%	8 506 527	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	192 954	91 754	21 458	11.1%	22 330	11.6%	18 266	19.9%	35 427	38.6%	97 480	106.2%	9 381	48.9%	277.6%
Transfers and Subsidies - Operational	335 267	335 267	171 684	51.2%	147 402	44.0%	116 546	34.8%	22 095	6.6%	457 727	136.5%	316	98.5%	6 882.2%
Transfers and Subsidies - Capital	203 384	203 384	73 080	35.9%	62 920	30.9%	45 155	22.2%	-	-	181 155	89.1%	30 000	103.0%	(100.0%)
Interest	42 910	30 674	-	-	5 631	13.1%	1 785	5.8%	2 940	9.6%	10 357	33.8%	2 642	35.9%	11.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 798 117)	(1 798 067)	(226 757)	12.6%	(248 860)	13.8%	(345 580)	19.2%	(219 854)	12.2%	(1 041 051)	57.9%	(142 411)	29.2%	54.4%
Suppliers and employees	(1 717 345)	(1 717 295)	(226 757)	13.2%	(248 860)	14.5%	(345 580)	20.1%	(219 854)	12.8%	(1 041 051)	60.6%	(142 411)	31.0%	54.4%
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%	(13 321)	(2.0%)	519 095	79.3%	118 540	245.2%	(111.2%)
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%	(46 575)	20.4%	(193 592)	84.8%	(163 919)	98.2%	(71.6%)
Capital assets	(228 241)	(228 241)	(33 324)	14.6%	(71 097)	31.2%	(42 595)	18.7%	(46 575)	20.4%	(193 592)	84.8%	(163 919)	98.2%	(71.6%)
Net Cash from/(used) Investing Activities	(220 538)	(220 538)	(33 324)	15.1%	(71 097)	32.2%	(42 595)	19.3%	(46 575)	21.1%	(193 592)	87.8%	(163 919)	99.4%	(71.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	191 000	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	191 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(69 373)	107.0%	(99 864)	154.1%	(32 676)	46.9%	112.3%
Repayment of borrowing	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(69 373)	107.0%	(99 864)	154.1%	(32 676)	46.9%	112.3%
Net Cash from/(used) Financing Activities	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(69 373)	107.0%	(99 864)	154.1%	158 324	257.8%	(143.8%)
Net Increase/(Decrease) in cash held	499 109	369 218	239 595	48.0%	108 604	21.8%	6 709	1.8%	(129 269)	(35.0%)	225 639	61.1%	112 945	(367.8%)	(214.5%)
Cash/cash equivalents at the year begin:	220 000	220 000	124 778	56.7%	364 046	165.5%	472 650	214.8%	479 359	217.9%	124 778	56.7%	790 741	76.3%	(39.4%)
Cash/cash equivalents at the year end:	719 109	589 218	364 046	50.6%	472 650	65.7%	479 359	81.4%	350 090	59.5%	350 417	59.5%	903 686	266.9%	(61.2%)

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	9 334	17.2%	3 978	7.3%	2 185	4.0%	38 723	71.4%	54 220	11.9%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 996	36.4%	5 468	6.6%	2 920	3.5%	44 021	53.4%	82 403	18.2%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 676	21.7%	7 094	5.2%	5 569	4.1%	94 163	69.0%	136 503	30.1%	(1 414)	(1.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 458	17.7%	2 286	5.4%	1 850	4.4%	30 515	72.5%	42 110	9.3%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 220	18.1%	2 363	5.2%	1 866	4.1%	33 009	72.6%	45 459	10.0%	23	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	292	90.1%	-	-	-	-	29	9.9%	291	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 568	4.9%	1 859	4.6%	1 777	4.4%	34 623	86.1%	40 217	8.9%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 996	17.1%	849	1.6%	516	1.0%	42 299	80.3%	52 660	11.6%	3	-	-	-
Total By Income Source	95 900	21.1%	23 897	5.3%	16 683	3.7%	317 383	69.9%	453 862	100.0%	(1 375)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 465	22.4%	4 066	20.4%	2 385	12.0%	8 989	45.2%	19 905	4.4%	-	-	-	-
Commercial	53 443	26.3%	8 545	4.2%	5 709	2.8%	135 479	66.7%	203 175	44.8%	(1 398)	(.7%)	-	-
Households	37 992	16.5%	11 286	4.9%	8 588	3.7%	172 915	74.9%	230 782	50.8%	24	.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	95 900	21.1%	23 897	5.3%	16 683	3.7%	317 383	69.9%	453 862	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	-	-	-	-	-	-	101	100.0%	101	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 600	84.3%	1 088	2.2%	14	-	6 636	13.5%	49 339	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	41 600	84.1%	1 088	2.2%	14	-	6 737	13.6%	49 440	100.0%

Contact Details

Municipal Manager	Mr. Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr. Mthibha Mngole	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	62 462	18.6%	309 367	92.0%	42 110	89.1%		48.3%	
Exchange Revenue																	
Service charges - Electricity	88 791	69 324	18 683	21.0%	4 879	5.5%	10 587	15.3%	35 739	51.6%	69 887	100.8%	9 904	59.0%		260.9%	
Service charges - Water	20 134	20 134	5 373	26.7%	4 127	20.5%	5 655	28.1%	3 644	18.1%	18 799	93.4%	3 913	96.3%		(6.9%)	
Service charges - Waste Water Management	14 926	13 411	3 644	24.4%	2 497	16.7%	3 640	27.1%	2 439	18.2%	12 221	91.1%	3 474	99.5%		(29.8%)	
Service charges - Waste Management	12 030	11 680	2 849	23.7%	1 985	16.5%	2 842	24.3%	1 908	16.3%	9 584	82.1%	2 757	97.4%		(30.8%)	
Sale of Goods and Rendering of Services	3 234	1 519	186	5.8%	153	4.7%	283	18.6%	285	18.8%	907	59.7%	57	73.2%		403.4%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Interest earned from Receivables	13 610	13 610	-	-	-	-	-	-	15 114	111.1%	15 114	111.1%	3 804	111.6%		297.3%	
Interest earned from Current and Non Current Assets	1 727	2 210	662	38.3%	525	30.4%	513	23.2%	649	29.4%	2 349	106.3%	566	110.2%		14.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Rent on Land	46	46	12	25.4%	12	25.4%	12	25.4%	12	26.6%	48	102.8%	11	100.6%		9.4%	
Rental from Fixed Assets	15 664	16 649	3 943	25.2%	4 233	27.0%	4 283	25.7%	(12 031)	(72.3%)	428	2.6%	531	127.8%		(2 367.0%)	
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%	1 565	54.7%	4 765	166.6%	108	30.8%		1 342.2%	
Non-Exchange Revenue																	
Property rates	77 476	85 071	32 060	41.4%	17 723	22.9%	17 394	20.4%	12 206	14.3%	79 383	93.3%	12 891	104.4%		(5.3%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Fines, penalties and forfeits	14 195	5 335	78	0.5%	37	0.3%	167	3.1%	144	2.7%	425	8.0%	147	7.3%		(2.4%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfer and subsidies - Operational	94 407	94 448	37 683	39.9%	33 079	35.0%	23 905	25.3%	789	0.8%	95 455	101.1%	3 946	99.3%		(80.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other Gains	-	-	1	-	0	-	-	-	(1)	-	-	-	1	-		(177.7%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Operating Expenditure	520 875	518 365	70 795	13.6%	90 671	17.4%	22 638	4.4%	78 581	15.2%	262 686	50.7%	42 299	51.2%		85.8%	
Employee related costs	127 880	128 130	22 298	17.4%	42 767	33.4%	818	6%	21 530	16.8%	87 413	68.2%	1 120	51.5%		1 822.5%	
Remuneration of councillors	8 611	7 538	1 233	14.3%	-	-	67	0.9%	-	-	1 300	17.2%	176	6.3%		(100.0%)	
Bulk purchases - electricity	94 147	85 147	25 407	27.0%	17 411	18.5%	18 445	21.7%	22 280	26.2%	83 543	98.1%	13 558	86.2%		64.3%	
Inventory consumed	31 896	21 960	3 646	11.4%	5 501	17.2%	(862)	(1.6%)	13 232	60.3%	22 017	100.3%	8 693	76.2%		52.2%	
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%)	1 452	6.6%	4 689	21.3%	4 790	97.3%		(69.7%)	
Contracted services	44 902	41 521	6 887	15.3%	10 061	22.4%	5 314	12.8%	11 687	28.1%	33 950	81.8%	9 359	69.7%		24.9%	
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%	12 531	32.7%	29 704	77.5%	4 603	69.5%		172.2%	
Losses on disposal of Assets	-	2 600	-	-	-	-	-	-	71	2.7%	71	2.7%	-	-		(100.0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit)	(163 016)	(182 053)	33 957		(20 562)		49 405		(16 119)		46 681		(189)				
Transfers and subsidies - capital (monetary allocations)	49 786	50 331	4 145	8.3%	15 476	31.1%	8 224	16.3%	-	-	27 845	55.3%	27 352	72.3%		(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	(113 230)	(131 722)	38 102		(5 086)		57 630		(16 119)		74 526		27 164				
Income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after income tax	(113 230)	(131 722)	38 102		(5 086)		57 630		(16 119)		74 526		27 164				
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		(16 119)		74 526		27 164				
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		(16 119)		74 526		27 164				

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	20 512	38.4%	45 625	85.4%	12 846	65.7%		59.7%	
National Government	49 786	48 381	3 711	7.5%	13 361	26.8%	7 763	16.0%	18 476	38.2%	43 310	89.5%	12 406	67.7%		48.9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers and subsidies - capital	49 786	48 381	3 711	7.5%	13 361	26.8%	7 763	16.0%	18 476	38.2%	43 310	89.5%	12 406	67.7%		48.9%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Internally generated funds	8 305	5 051	62	0.7%	71	0.9%	145	2.9%	2 036	40.3%	2 314	45.8%	440	43.4%		362.3%	
Capital Expenditure Functional	58 091	53 431	3 773	6.5%	15 128	26.0%	7 908	14.8%	20 512	38.4%	47 320	88.6%	12 846	66.3%		59.7%	
Municipal governance and administration	4 425	2 505	62	1.4%	71	1.6%	145	5.8%	2 029	81.0%	2 307	92.1%	343	40.8%		491.6%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Finance and administration	4 425	2 505	62	1.4%	71	1.6%	145	5.8%	2 029	81.0%	2 307	92.1%	343	40.8%		491.6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Community and Public Safety	1 300	500	-	-	-	-	-	-	-	-	-	-	0	0.0%		(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	0		2%	
Public Safety	1 300	500	-	-	-	-	-	-	-	-	-	-	-	-		(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Economic and Environmental Services	11 780	10 459	-	-	2 320	19.7%	878	8.4%	5 438	52.0%	8 636	82.6%	4 399	77.4%		23.6%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Road Transport	11 780	10 459	-	-	2 320	19.7%	878	8.4%	5 438	52.0%	8 636	82.6%	4 399	78.2%		23.6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Trading Services	40 586	39 967	3 711	9.1%	12 736	31.4%	6 885	17.2%	13 045	32.6%	36 377	91.0%	8 104	65.7%		61.0%	
Energy sources	3 735	835	-	-	86	2.3%	710	85.0%	1 818	217.7%	2 613	313.0%	750	65.4%		142.3%	
Water Management	5 751	5 132	-	-	2 626	45.7%	829	16.2%	1 467	28.6%	4 922	95.9%	475	44.4%		208.5%	
Waste Water Management	31 100	34 000	3 711	11.9%	10 025	32.2%	5 346										

Other revenue	72 603	85 932	(1 779)	(2.4%)	6 248	8.6%	7 351	8.6%	2 087	2.4%	13 907	16.2%	7 969	141.0%	(73.8%)
Transfers and Subsidies - Operational	94 407	94 448	40 103	42.5%	30 995	32.4%	37 635	39.8%	55	.1%	108 388	114.8%	70	98.8%	(21.6%)
Transfers and Subsidies - Capital	49 786	50 331	27 987	56.2%	5 000	10.0%	18 944	37.6%	-	-	51 931	103.2%	-	101.9%	-
Interest	1 727	2 210	58	3.3%	17	1.0%	24	1.1%	14	.6%	112	5.1%	4	2.5%	228.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(373 484)	(355 868)	(32 711)	8.8%	(25 052)	6.7%	(54 020)	15.2%	(20 736)	5.8%	(132 520)	37.2%	(26 530)	31.9%	(21.8%)
Suppliers and employees	(363 484)	(333 868)	(32 711)	9.0%	(25 052)	6.9%	(54 020)	16.2%	(20 736)	6.2%	(132 520)	39.7%	(26 530)	33.8%	(21.8%)
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%	40 548	136.3%	188 079	632.0%	5 954	(1 406.4%)	581.0%
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 805)	(59 945)	(7 883)	11.8%	(16 514)	24.7%	(8 199)	13.7%	(13 202)	22.0%	(45 797)	76.4%	(14 239)	106.3%	(7.3%)
Capital assets	(66 805)	(59 945)	(7 883)	11.8%	(16 514)	24.7%	(8 199)	13.7%	(13 202)	22.0%	(45 797)	76.4%	(14 239)	106.3%	(7.3%)
Net Cash from/(used) Investing Activities	(66 805)	(59 945)	(7 883)	11.8%	(16 514)	24.7%	(8 199)	13.7%	(13 202)	22.0%	(45 797)	76.4%	(14 239)	106.3%	(7.3%)
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	(34 774)	(30 185)	55 403	(159.3%)	28 974	(83.3%)	30 558	(101.2%)	27 347	(90.6%)	142 281	(471.4%)	(8 285)	(172.0%)	(430.1%)
Cash/cash equivalents at the year begin:	22 126	22 126	7 518	34.0%	62 921	284.4%	91 895	415.3%	122 453	553.4%	7 518	34.0%	152 915	28.1%	(19.9%)
Cash/cash equivalents at the year end:	(12 648)	(8 059)	62 921	(497.5%)	91 895	(726.5%)	122 453	(1 519.5%)	149 799	(1 858.8%)	149 799	(1 858.8%)	144 630	1 945.6%	3.6%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 229	15.5%	6 789	9.4%	6 521	9.0%	47 832	66.1%	72 370	24.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 051	10.7%	7 394	3.3%	4 871	2.2%	188 603	83.9%	224 919	75.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35 280	11.9%	14 183	4.8%	11 392	3.8%	236 435	79.5%	297 289	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	894 128	1 046 750	343 719	38.4%	309 810	34.6%	239 493	22.9%	99 629	9.5%	992 651	94.8%	94 467	100.5%	5.5%
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 228	102 994	25 914	26.9%	25 822	26.6%	25 673	24.9%	24 837	24.1%	102 006	99.0%	23 146	99.1%	7.3%
Service charges - Waste Water Management	2 355	2 355	470	20.0%	635	27.0%	557	23.6%	541	23.0%	2 202	93.5%	467	99.9%	15.6%
Service charges - Waste Management	39 997	39 904	9 940	24.9%	9 901	24.8%	9 927	24.9%	9 654	24.2%	39 422	98.8%	9 553	99.7%	1.1%
Sale of Goods and Rendering of Services	980	391	57	5.8%	64	6.5%	50	12.7%	45	11.4%	214	54.8%	56	58.8%	(21.0%)
Agency services	12 526	10 611	-	-	-	-	5 967	56.2%	8 525	80.3%	14 491	136.6%	10 878	91.4%	(21.6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 763	209 761	52 956	59.7%	51 924	58.5%	32 146	15.3%	13 926	6.6%	150 953	72.0%	23 063	103.8%	(39.6%)
Interest earned from Current and Non Current Assets	8 625	11 968	4 383	50.8%	1 601	18.6%	2 653	22.2%	5 630	48.7%	14 476	121.0%	6 112	139.4%	(4.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 056	714	318	30.1%	389	36.8%	310	43.4%	532	74.5%	1 548	216.9%	484	116.8%	9.9%
Licence and permits	4	3	0	8.8%	1	26.3%	1	25.0%	0	6.2%	3	81.2%	0	58.8%	4.8%
Operational Revenue	1 400	830	251	17.9%	192	13.7%	97	11.6%	108	13.0%	648	78.0%	567	139.0%	(81.0%)
Non-Exchange Revenue	61 555	61 555	15 108	24.5%	15 102	24.5%	15 083	24.5%	14 967	24.3%	60 259	97.9%	10 642	93.0%	40.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	7 363	-	(7 363)	-	4 022	-	4 022	-	(1 514)	-	(365.8%)
Fines, penalties and forfeits	2 588	3 187	39	1.5%	51	2.0%	33	1.0%	50	1.6%	172	5.4%	2 688	114.7%	(98.1%)
Licences or permits	196	309	111	56.8%	43	21.9%	47	15.2%	65	21.0%	266	86.2%	54	94.1%	20.5%
Transfer and subsidies - Operational	577 854	602 168	234 171	40.5%	196 962	34.1%	154 305	25.6%	16 530	2.7%	601 968	100.0%	7 506	100.4%	120.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	764	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 004 035	1 084 926	145 783	14.5%	185 555	18.5%	182 182	16.8%	205 502	18.9%	719 022	66.3%	249 217	66.2%	(17.5%)
Employee related costs	195 660	196 991	43 940	22.5%	43 308	22.1%	45 324	23.0%	45 080	22.9%	177 652	90.2%	40 988	89.1%	10.0%
Remuneration of councillors	29 258	29 258	6 435	22.0%	8 165	27.9%	5 819	19.9%	7 456	25.5%	27 875	95.3%	6 280	93.9%	18.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	176 089	179 949	16 645	9.5%	58 047	33.0%	42 487	23.6%	51 749	28.8%	168 928	93.9%	41 863	93.4%	23.6%
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%	19 517	22.0%	70 067	78.9%	82 346	92.7%	(76.3%)
Interest	-	-	0	-	0	-	1	-	1	-	1	-	1	-	(100.0%)
Contracted services	154 343	214 145	38 971	25.2%	36 539	23.7%	57 241	26.7%	55 093	25.7%	187 845	87.7%	47 332	88.5%	16.4%
Transfers and subsidies	200	200	-	-	-	-	-	-	-	-	-	-	197	-	(100.0%)
Irrecoverable debts written off	3 005	5 324	965	18.8%	875	29.1%	598	11.2%	1 507	28.3%	3 545	66.6%	2 472	151.2%	(39.0%)
Operational costs	113 779	127 359	21 195	18.6%	20 494	18.0%	16 322	12.8%	25 099	19.7%	83 110	65.3%	18 854	63.3%	33.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Surplus/(Deficit)	(109 908)	(38 176)	197 936	22.2%	124 254	14.4%	57 312	6.4%	(105 873)	-12.5%	273 629	26.5%	(154 750)	-16.2%	(7.7%)
Transfers and subsidies - capital (monetary allocations)	252 969	234 794	41 486	16.4%	113 141	44.7%	(14 930)	(6.4%)	95 298	40.6%	234 994	100.1%	95 944	107.6%	(7.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 062	196 619	239 421	27.2%	237 396	28.8%	42 382	5.1%	(10 575)	-1.3%	508 623	49.2%	(58 806)	-5.8%	(11.5%)
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 062	196 619	239 421	27.2%	237 396	28.8%	42 382	5.1%	(10 575)	-1.3%	508 623	49.2%	(58 806)	-5.8%	(11.5%)
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	27.2%	237 396	28.8%	42 382	5.1%	(10 575)	-1.3%	508 623	49.2%	(58 806)	-5.8%	(11.5%)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 062	196 619	239 421	27.2%	237 396	28.8%	42 382	5.1%	(10 575)	-1.3%	508 623	49.2%	(58 806)	-5.8%	(11.5%)

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	274 269	251 295	53 583	19.5%	86 030	31.4%	25 231	10.0%	44 681	17.8%	209 525	83.4%	80 735	91.8%	(44.7%)
Source of Finance	274 269	251 295	53 583	19.5%	86 030	31.4%	25 231	10.0%	44 681	17.8%	209 525	83.4%	80 735	91.8%	(44.7%)
National Government	252 969	234 798	53 583	21.2%	81 812	32.3%	22 584	9.6%	40 701	17.3%	198 680	84.6%	72 078	93.5%	(43.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	252 969	234 798	53 583	21.2%	81 812	32.3%	22 584	9.6%	40 701	17.3%	198 680	84.6%	72 078	93.5%	(43.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 300	16 497	-	-	4 218	19.8%	2 647	16.0%	3 980	24.1%	10 845	65.7%	8 657	79.0%	(54.0%)
Capital Expenditure Functional	274 269	251 295	53 583	19.5%	86 030	31.4%	25 231	10.0%	44 361	17.7%	209 205	83.3%	80 735	91.8%	(45.1%)
Municipal governance and administration	1 750	2 650	902	51.6%	902	51.6%	190	7.2%	(827)	(31.2%)	265	10.0%	735	104.9%	(212.5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	2 650	902	51.6%	902	51.6%	190	7.2%	(827)	(31.2%)	265	10.0%	735	104.9%	(212.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 500	12 120	3 478	36.6%	4 104	43.2%	-	-	2 435	20.1%	10 017	82.7%	5 003	134.8%	(51.3%)
Community and Social Services	5 500	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 000	11 520	3 478	87.0%	4 104	102.6%	-	-	2 435	21.1%	10 017	87.0%	5 003	144.4%	(51.3%)
Public Safety	-	-													

Other revenue	36 347	33 034	31 806	87.5%	10 353	28.5%	28 873	87.4%	11 816	35.8%	82 848	250.8%	11 212	120.7%	5.4%
Transfers and Subsidies - Operational	577 854	602 168	229 726	39.8%	183 943	31.8%	136 317	22.6%	(4 858)	(.8%)	545 127	90.5%	(3 677)	94.3%	32.1%
Transfers and Subsidies - Capital	252 969	234 794	45 709	18.1%	82 779	32.7%	71 022	30.2%	-	-	199 510	85.0%	-	-	-
Interest	8 625	11 968	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(669 329)	(747 905)	(76 526)	11.4%	(130 664)	19.5%	(94 397)	12.6%	(158 200)	21.2%	(459 787)	61.5%	(130 472)	53.2%	21.3%
Suppliers and employees	(669 129)	(747 705)	(76 526)	11.4%	(130 664)	19.5%	(94 397)	12.6%	(158 200)	21.2%	(459 787)	61.5%	(130 472)	53.2%	21.3%
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%	(142 007)	(77.9%)	413 989	227.1%	(116 064)	158.8%	22.4%
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	(274 269)	(251 295)	(59 053)	21.5%	(92 746)	33.8%	(44 349)	17.6%	(55 956)	22.3%	(252 105)	100.3%	(85 775)	105.2%	(34.8%)
Capital assets	(274 269)	(251 295)	(59 053)	21.5%	(92 746)	33.8%	(44 349)	17.6%	(55 956)	22.3%	(252 105)	100.3%	(85 775)	105.2%	(34.8%)
Net Cash from/(used) Investing Activities	(274 269)	(251 295)	(59 053)	21.5%	(92 746)	33.8%	(44 349)	17.6%	(55 956)	22.3%	(252 105)	100.3%	(85 775)	105.2%	(34.8%)
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	2 283	(69 022)	182 654	8 001.6%	67 905	2 974.8%	109 288	(158.3%)	(197 963)	286.8%	161 884	(234.5%)	(201 839)	(547.5%)	(1.9%)
Cash/cash equivalents at the year begin:	132 258	254 418	185 401	140.2%	368 050	278.3%	435 955	171.4%	545 243	214.3%	185 401	72.9%	413 884	97.7%	31.8%
Cash/cash equivalents at the year end:	134 540	185 396	368 050	273.8%	435 955	324.0%	545 243	294.1%	347 280	187.3%	347 280	187.3%	211 845	175.5%	63.9%

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	9 745	1.1%	9 290	1.0%	9 257	1.0%	865 430	96.8%	893 722	40.5%	2 560	.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	159	100.0%	159	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 879	1.6%	3 943	1.3%	3 841	1.2%	296 411	95.9%	309 074	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	176	1.0%	160	.9%	157	.9%	16 979	97.2%	17 472	.8%	47	.3%	-	-
Receivables from Exchange Transactions - Waste Management	3 761	1.0%	3 736	1.0%	3 732	1.0%	379 454	97.1%	390 682	17.7%	993	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 085	1.9%	10 967	1.8%	10 859	1.8%	563 373	94.5%	596 284	27.0%	(163)	-.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	104	100.0%	104	-	30	.2%	-	-
Total By Income Source	29 645	1.3%	28 096	1.3%	27 847	1.3%	2 121 911	96.1%	2 207 499	100.0%	3 466	.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 691	1.9%	4 258	1.7%	4 184	1.7%	232 084	94.6%	245 216	11.1%	334	.1%	-	-
Commercial	2 777	2.4%	1 812	1.6%	1 801	1.6%	108 507	94.4%	114 697	5.2%	286	.2%	-	-
Households	22 178	1.2%	22 025	1.2%	21 862	1.2%	1 781 320	96.4%	1 847 385	83.7%	2 846	.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 645	1.3%	28 096	1.3%	27 847	1.3%	2 121 911	96.1%	2 207 499	100.0%	3 466	.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	2 365	98.3%	-	-	40	1.7%	-	-	2 405	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 365	98.3%	-	-	40	1.7%	-	-	2 405	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	717 377	767 012	252 935	35.3%	222 643	31.0%	188 839	24.6%	77 882	10.2%	742 298	96.8%	149 399	97.2%	(47.9%)
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	85 333	92 152	9 967	11.7%	19 901	23.3%	24 285	26.4%	29 297	31.8%	83 450	90.6%	(12 765)	77.6%	(329.5%)
Service charges - Waste Water Management	8 368	12 923	2 771	33.1%	2 610	31.2%	2 643	20.5%	2 656	20.6%	10 680	82.6%	2 729	114.0%	(2.6%)
Service charges - Waste Management	4 705	5 635	1 429	30.4%	1 419	30.2%	1 453	25.8%	1 491	26.5%	5 792	102.8%	1 243	116.6%	20.0%
Sale of Goods and Rendering of Services	7 251	726	71	9.8%	55	7.7%	58	8.0%	63	8.6%	247	34.0%	47	92.3%	33.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 517	64 217	15 571	27.6%	16 266	28.8%	17 020	26.5%	18 361	28.6%	67 219	104.7%	12 347	100.9%	48.7%
Interest earned from Current and Non Current Assets	1 752	7 072	3 059	174.6%	441	25.2%	1 055	15.1%	3 001	42.4%	7 566	107.0%	1 779	198.9%	68.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	309	354	79	25.7%	71	23.0%	93	26.3%	88	24.9%	332	93.8%	57	82.7%	55.4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 308	13 318	535	4.0%	1 545	11.6%	745	5.6%	2 266	17.0%	5 090	38.2%	1 398	39.0%	62.1%
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	40 250	62 940	14 993	37.2%	15 269	37.9%	15 335	24.4%	15 171	24.1%	60 769	96.6%	11 494	125.3%	32.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	241	317	32	13.2%	23	9.6%	25	7.7%	26	8.3%	106	33.4%	13	13.6%	103.0%
Licences or permits	7 057	7 588	448	6.3%	1 139	16.1%	894	11.8%	2 329	30.7%	4 809	63.4%	1 716	77.5%	35.7%
Transfer and subsidies - Operational	498 816	499 770	203 980	40.9%	163 903	32.9%	125 224	25.1%	3 133	6%	496 240	99.3%	129 515	99.0%	(97.6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	698 776	791 479	168 081	24.1%	149 966	21.5%	166 178	21.0%	133 166	16.8%	617 390	78.0%	159 470	80.7%	(16.5%)
Employee related costs	240 661	261 826	73 914	30.7%	38 351	15.9%	79 553	30.4%	42 482	16.2%	234 300	89.5%	55 821	98.2%	(23.9%)
Remuneration of councillors	28 224	28 224	9 160	32.5%	2 366	8.5%	8 658	30.7%	6 492	23.0%	26 705	94.6%	6 241	93.6%	4.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 800	14 200	2 320	14.7%	2 933	18.6%	3 234	22.8%	5 331	37.5%	13 819	97.3%	2 301	72.1%	131.7%
Debt impairment	77 500	77 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 320	61 320	-	-	-	-	-	-	-	262	4%	262	4%	-	(100.0%)
Interest	3 200	700	59	1.9%	100	3.1%	77	11.1%	97	13.9%	334	47.7%	-	-	(100.0%)
Contracted services	165 385	239 371	51 373	31.1%	75 461	45.6%	44 289	18.5%	51 017	21.3%	222 140	92.8%	49 187	95.1%	3.7%
Transfers and subsidies	8 450	8 204	1 355	16.0%	2 781	32.9%	3 380	41.2%	3 037	37.0%	10 553	128.6%	4 424	101.1%	(31.4%)
Irrecoverable debts written off	-	-	40	-	37	-	255	-	-	-	343	-	4 654	-	(100.0%)
Operational costs	98 237	100 135	29 859	30.4%	27 907	28.4%	26 720	26.7%	24 447	24.4%	108 933	108.8%	36 841	129.5%	(33.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	18 600	(24 467)	84 854	-	72 677	-	22 661	-	(55 283)	-	124 909	-	(10 071)	-	-
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	-	(55 283)	-	124 909	-	(10 071)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	175 699	133 863	84 854	-	72 677	-	22 661	-	(55 283)	-	124 909	-	(10 071)	-	-
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	-	(55 283)	-	124 909	-	(10 071)	-	-
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	-	(55 283)	-	124 909	-	(10 071)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	160 610	147 377	13 189	8.2%	52 269	32.5%	32 865	22.3%	26 363	17.9%	124 686	84.6%	40 221	89.5%	(34.5%)
Source of Finance	149 610	145 693	13 189	8.8%	52 269	34.9%	32 865	22.6%	24 808	17.0%	123 131	84.5%	39 697	84.4%	(37.5%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital	149 610	145 693	13 189	8.8%	52 269	34.9%	32 865	22.6%	24 808	17.0%	123 131	84.5%	39 697	84.4%	(37.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 000	1 684	-	-	-	-	-	-	1 555	92.4%	1 555	92.4%	524	210.6%	197.0%
Capital Expenditure Functional	160 610	147 377	13 189	8.2%	52 269	32.5%	32 865	22.3%	26 363	17.9%	124 686	84.6%	41 620	90.4%	(96.7%)
Municipal governance and administration	10 000	684	-	-	-	-	-	-	1 555	227.5%	1 555	227.5%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	684	-	-	-	-	-	-	1 555	227.5%	1 555	227.5%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	4 264	58.7%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	3 740	59.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	524	47.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 000	57 813	2 543	4.7%	23 192	42.9%	14 071	24.3%	10 985	19.0%	50 792	87.9%	9 506	84.6%	15.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	54 000	57 813	2 543	4.7%	23 192	42.9%	14 071	24.3%	10 985	19.0%	50 792	87.9%	9 506	84.6%	15.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	95 610	87 880	10 645	11.1%	29 076	30.4%	18 794	21.4%	13 823	15.7%	72 339	82.3%	27 850	98.4%	(50.4%)
Energy sources	6 980	6 980	-	-	-	-	2 104	31.7%	3 111	45.2%	5 294	77.0%	-	-	(100.0%)
Water Management	35 490	38 400	8 608	24.3%	11 848	33.4%	4 799	12.5%	4 713	10.9%	29 427	76.6%	16 229	108.0%	(74.3%)
Waste Water Management															

Other revenue	30 607	31 252	132 766	433.8%	21 272	69.5%	20 092	64.3%	37 464	119.9%	211 594	677.1%	200 552	3 490.6%	(81.3%)
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%	-
Transfers and Subsidies - Capital	157 099	153 182	1 100	.7%	-	-	5 780	3.8%	-	-	6 880	4.5%	-	-	-
Interest	-	5 320	963	-	751	-	1 038	19.5%	1 275	24.0%	4 028	75.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(605 392)	(699 643)	(52 715)	8.7%	(97 383)	16.1%	(60 233)	8.6%	(52 403)	7.5%	(262 734)	37.6%	(85 005)	35.2%	(38.4%)
Suppliers and employees	(605 392)	(699 643)	(52 715)	8.7%	(97 383)	16.1%	(60 233)	8.6%	(52 403)	7.5%	(262 734)	37.6%	(84 895)	35.3%	(38.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	(110)	15.8%	(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%	(4 406)	(2.4%)	489 510	263.9%	125 370	(958.3%)	(103.5%)
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	(160 610)	(147 377)	(17 530)	10.9%	(56 389)	35.1%	(33 793)	22.9%	(26 283)	17.8%	(133 996)	90.9%	(36 522)	85.1%	(28.0%)
Capital assets	(160 610)	(147 377)	(17 530)	10.9%	(56 389)	35.1%	(33 793)	22.9%	(26 283)	17.8%	(133 996)	90.9%	(36 522)	85.1%	(28.0%)
Net Cash from/(used) Investing Activities	(160 610)	(147 377)	(17 530)	10.9%	(56 389)	35.1%	(33 793)	22.9%	(26 283)	17.8%	(133 996)	90.9%	(36 522)	85.1%	(28.0%)
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	9 202	38 082	276 555	3 005.4%	51 031	554.6%	58 617	153.9%	(30 690)	(80.6%)	355 514	933.6%	88 848	(241.0%)	(134.5%)
Cash/cash equivalents at the year begin:	51 701	51 701	7 645	14.8%	284 270	549.8%	335 301	648.5%	393 918	761.9%	7 645	14.8%	484 617	4.8%	(18.7%)
Cash/cash equivalents at the year end:	60 903	89 783	284 270	466.8%	335 301	550.5%	393 918	438.7%	363 228	404.6%	363 228	404.6%	573 465	(605.1%)	(36.7%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	836	100.0%	-	-	-	-	-	-	836	2.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 730	96.9%	-	-	1 242	3.6%	(178)	(.5%)	34 793	97.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 566	97.0%	-	-	1 242	3.5%	(178)	(.5%)	35 629	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.

Other revenue	-	-	530	-	243	-	321	-	648	-	1742	-	135	51.7%	379.3%
Transfers and Subsidies - Operational	(327 960)	(327 960)	167 669	(51.1%)	139 145	(42.4%)	101 052	(30.8%)	663	(2%)	408 529	(124.6%)	476	99.5%	39.3%
Transfers and Subsidies - Capital	(507 341)	(507 341)	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	1 701	-	1 701	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(325 095)	(329 550)	(19 217)	5.9%	(29 585)	9.1%	(20 831)	6.3%	(37 675)	11.4%	(107 308)	32.6%	(29 679)	26.9%	26.9%
Suppliers and employees	(325 095)	(329 550)	(19 217)	5.9%	(29 585)	9.1%	(20 831)	6.3%	(37 675)	11.4%	(107 308)	32.6%	(29 679)	26.9%	26.9%
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%)	(34 663)	3.0%	304 665	(26.2%)	(29 068)	571.7%	19.2%
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(11 397)	-	(33 622)	-	(20 414)	-	(44.2%)
Net Cash from/(used) Investing Activities	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(11 397)	-	(33 622)	-	(20 414)	-	(44.2%)
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	(1 160 396)	(1 164 851)	146 585	(12.6%)	93 506	(8.1%)	77 012	(6.6%)	(46 060)	4.0%	271 043	(23.3%)	(49 482)	505.0%	(6.9%)
Cash/cash equivalents at the year begin:	444 862	444 862	232 265	52.2%	378 436	85.1%	471 942	106.1%	548 954	123.4%	232 265	52.2%	544 202	46.1%	9%
Cash/cash equivalents at the year end:	(715 534)	(719 989)	378 436	(52.9%)	471 942	(66.0%)	548 954	(76.2%)	502 894	(69.8%)	502 894	(69.8%)	494 720	89.6%	1.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	167	22.9%	5	.7%	-	-	556	76.4%	727	100.0%	-	-	-	-
Total By Income Source	167	22.9%	5	.7%	-	-	556	76.4%	727	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	167	22.9%	5	.7%	-	-	556	76.4%	727	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	167	22.9%	5	.7%	-	-	556	76.4%	727	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	-	-	-	-	-	-	-	-	-	-
PAVE 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	771 301	206 092	27.3%	166 318	22.1%	188 425	24.4%	200 445	26.0%	761 280	98.7%	108 038	88.4%	85.5%
Exchange Revenue															
Service charges - Electricity	212 789	212 789	52 062	24.5%	49 978	23.5%	46 825	22.0%	57 806	27.2%	206 671	97.1%	39 550	73.3%	46.2%
Service charges - Water	66 543	66 543	16 723	25.1%	16 182	24.3%	17 007	25.6%	16 378	24.6%	66 289	99.6%	13 180	94.7%	24.3%
Service charges - Waste Water Management	23 032	23 032	5 244	22.8%	5 269	22.9%	4 501	19.5%	5 106	22.2%	20 120	87.4%	4 933	89.6%	3.5%
Service charges - Waste Management	25 374	25 374	6 233	24.5%	6 236	24.6%	4 454	17.6%	5 786	22.8%	22 699	89.5%	5 843	91.1%	(1.0%)
Sale of Goods and Rendering of Services	4 240	4 240	2 288	5.6%	653	15.4%	861	20.3%	1 034	24.4%	2 786	65.7%	764	275.9%	35.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	12 011	-	-	15 066	125.4%	7 998	65.8%	8 186	68.2%	31 150	259.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	5 000	5 000	1 119	22.4%	628	16.6%	628	11.7%	480	9.6%	3 012	60.2%	605	298.1%	(20.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	5 000	564	11.3%	482	9.6%	678	13.6%	910	18.2%	2 634	52.7%	651	86.8%	39.7%
Licence and permits	-	-	-	-	1	-	1	-	0	-	2	-	-	-	(100.0%)
Operational Revenue	35 760	35 760	(812)	(2.3%)	(1 384)	(3.9%)	310	.9%	3 079	8.6%	1 192	3.3%	1 253	24.9%	145.6%
Non-Exchange Revenue															
Property rates	125 000	125 000	30 943	24.8%	31 062	24.8%	31 280	25.0%	30 795	24.6%	124 080	99.3%	26 209	91.1%	17.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 500	7 500	253	3.4%	413	5.5%	424	5.7%	19 290	257.2%	20 380	271.7%	1 600	243.7%	1 105.8%
Licences or permits	500	500	25	5.0%	91	18.2%	78	15.7%	89	17.9%	284	56.7%	140	319.5%	(36.3%)
Transfer and subsidies - Operational	212 710	229 801	76 330	35.9%	43 417	20.4%	63 482	27.8%	44 626	19.4%	227 855	99.2%	2 123	100.0%	2 001.9%
Interest	7 989	7 989	11 877	148.7%	(2 961)	(37.1%)	4 533	58.0%	4 587	57.4%	18 137	227.0%	11 187	497.6%	(59.6%)
Operational Revenue	9 762	9 762	763	7.7%	763	7.8%	5 408	55.4%	2 294	23.5%	9 221	94.5%	-	-	(100.0%)
Gains on disposal of Assets	1 000	1 000	-	-	220	22.0%	-	-	-	-	220	22.0%	-	-	-
Other Gains	-	-	4 548	-	-	-	-	-	0	-	4 548	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	976 686	981 942	234 860	24.0%	231 875	23.7%	199 662	16.3%	252 114	25.7%	878 511	89.5%	222 787	93.8%	13.2%
Employee related costs	245 859	245 859	57 431	23.4%	60 853	24.8%	59 594	24.2%	64 397	26.2%	242 375	98.6%	57 273	87.8%	12.4%
Remuneration of councillors	12 500	12 500	2 873	23.0%	3 644	29.1%	3 048	24.4%	3 048	24.4%	12 611	100.9%	2 931	85.0%	4.0%
Bulk purchases - electricity	195 855	220 946	70 772	36.1%	65 081	33.2%	51 440	23.3%	73 866	33.4%	261 159	118.2%	40 905	91.8%	80.6%
Inventory consumed	11 450	12 948	1 784	15.6%	3 319	29.0%	2 815	21.7%	4 342	33.5%	12 259	94.7%	1 205	100.4%	260.4%
Debt impairment	103 500	103 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	80 000	-	-	-	-	-	-	48 432	60.5%	16 144	20.2%	64 576	80.7%	74.5%
Interest	45 000	9 500	27 603	61.3%	29 496	65.5%	(52 846)	(55.6%)	5 054	53.2%	9 307	98.0%	24 027	260.5%	(79.0%)
Contracted services	171 230	179 770	31 114	18.2%	51 392	30.0%	32 886	18.2%	53 629	29.8%	168 821	93.9%	27 137	95.5%	97.6%
Transfers and subsidies	1 000	1 040	1 000	100.0%	-	-	-	-	36	3.5%	1 036	99.6%	-	-	(100.0%)
Recoverable debts written off	11 500	11 500	2 506	21.8%	3 953	34.4%	(2 453)	(21.3%)	2 129	18.5%	6 136	53.4%	15 391	86.2%	(86.2%)
Operational costs	98 792	104 379	39 778	40.3%	14 038	14.2%	16 946	16.2%	29 468	28.2%	100 229	96.0%	44 667	163.4%	(34.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Surplus/(Deficit)	(222 476)	(210 641)	(28 768)		(65 557)		28 763		(51 669)		(117 231)		(114 749)		
Transfers and subsidies - capital (monetary allocations)	146 241	131 072	5 056	3.5%	41 021	28.1%	42 963	32.8%	42 037	32.1%	131 078	100.0%	41 460	72.7%	1.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 235)	(79 569)	(23 712)		(24 536)		71 726		(9 631)		13 847		(73 289)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 235)	(79 569)	(23 712)		(24 536)		71 726		(9 631)		13 847		(73 289)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 235)	(79 569)	(23 712)		(24 536)		71 726		(9 631)		13 847		(73 289)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 235)	(79 569)	(23 712)		(24 536)		71 726		(9 631)		13 847		(73 289)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	160 988	11 324	6.9%	35 678	21.7%	55 061	34.2%	52 337	32.5%	154 400	95.9%	31 533	55.8%	66.0%
National Government	143 436	130 432	9 576	6.7%	24 357	17.0%	49 348	37.8%	28 098	21.5%	111 379	85.4%	29 822	57.6%	(5.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 436	130 432	9 576	6.7%	24 357	17.0%	49 348	37.8%	28 098	21.5%	111 379	85.4%	29 822	57.6%	(5.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 180	30 556	1 748	8.3%	11 320	53.4%	5 713	18.7%	24 239	79.3%	43 021	140.8%	1 711	39.4%	1 316.6%
Capital Expenditure Functional	164 616	160 988	11 324	6.9%	35 678	21.7%	55 061	34.2%	57 711	35.8%	159 774	99.2%	31 533	55.8%	83.0%
Municipal governance and administration	5 000	11 060	-	-	6 561	131.2%	361	3.3%	4 994	45.1%	11 915	107.7%	23	32.4%	21 611.6%
Executive and Council	500	500	-	-	-	-	-	-	22	4.5%	22	4.5%	-	-	-
Finance and administration	4 500	10 560	-	-	6 561	145.8%	338	3.2%	4 994	47.3%	11 892	112.6%	23	32.4%	21 611.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	1 728	-	-	274	27.4%	-	-	1 256	72.7%	1 530	88.5%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	1 228	-	-	274	54.8%	-	-	963	77.6%	1 227	99.9%	-	-	(100.0%)
Public Safety	500	500	-	-	-	-	-	-	303	60.6%	303	60.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 500	19 365	3 205	19.2%	2 376	14.3% </									

Other revenue	97 730	97 730	6 456	6.6%	14 039	14.4%	8 507	8.7%	3 215	3.3%	32 218	33.0%	7 144	76.2%	(55.0%)
Transfers and Subsidies - Operational	212 710	212 710	86 667	40.7%	40 817	19.2%	67 191	31.6%	-	-	194 675	91.5%	-	97.5%	-
Transfers and Subsidies - Capital	146 241	136 072	2 000	1.4%	13 645	9.3%	84 389	62.0%	-	-	100 034	73.5%	-	4.4%	-
Interest	5 000	5 000	1 121	22.4%	828	16.6%	586	11.7%	480	9.6%	3 014	60.3%	541	264.8%	(11.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783 629)	(783 629)	(99 992)	12.8%	(97 930)	12.5%	(191 970)	24.5%	(100 949)	12.9%	(490 842)	62.6%	(47 204)	58.6%	113.9%
Suppliers and employees	(737 629)	(737 629)	(99 992)	13.6%	(97 930)	13.3%	(191 970)	26.0%	(100 949)	13.7%	(490 842)	66.5%	(47 204)	61.2%	113.9%
Finance charges	(45 000)	(45 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 544	164 786	18 386	10.7%	260	2%	25 839	15.7%	(27 704)	(16.8%)	16 780	10.2%	(19 688)	(102.0%)	40.7%
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	(164 616)	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(58 711)	35.7%	(33 161)	20.1%	(155 261)	94.3%	(28 000)	62.0%	18.4%
Capital assets	(164 616)	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(58 711)	35.7%	(33 161)	20.1%	(155 261)	94.3%	(28 000)	62.0%	18.4%
Net Cash from/(used) Investing Activities	(164 616)	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(58 711)	35.7%	(33 161)	20.1%	(155 261)	94.3%	(28 000)	62.0%	18.4%
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	7 929	171	(3 555)	(44.8%)	(41 189)	(519.5%)	(32 872)	(19 248.4%)	(60 864)	(35 639.3%)	(138 481)	(81 087.7%)	(47 687)	699.4%	27.6%
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%)	(51 300)	(4 492.6%)	20 603	1 804.4%	(131 339)	(324.8%)	(60.9%)
Cash/cash equivalents at the year end:	9 071	1 313	16 949	186.9%	(18 427)	(203.2%)	(51 300)	(3 908.1%)	(112 164)	(8 544.9%)	(112 164)	(8 544.9%)	(179 026)	1 267.7%	(37.3%)

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	6 654	3.6%	3 705	2.0%	3 974	2.2%	169 915	92.2%	184 248	22.8%	(999)	(.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 822	10.5%	3 269	3.5%	1 965	2.1%	78 540	83.9%	93 596	11.6%	(1 448)	(1.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 901	4.4%	4 160	2.1%	3 703	1.8%	185 157	91.7%	201 921	24.9%	(193)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 982	3.0%	1 347	2.0%	1 310	2.0%	62 074	93.0%	66 714	8.2%	(179)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Management	2 219	3.1%	1 393	2.0%	1 353	1.9%	66 186	93.0%	71 150	8.8%	(196)	(.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 378	2.3%	4 349	2.3%	4 269	2.3%	174 131	93.1%	187 126	23.1%	92	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	183	3.9%	52	1.1%	30	.6%	4 424	94.3%	4 689	.6%	(392)	(.8%)	-	-
Total By Income Source	34 139	4.2%	18 274	2.3%	16 604	2.1%	740 428	91.5%	809 445	100.0%	(3 315)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 629	4.7%	3 057	2.5%	2 717	2.3%	108 510	90.5%	119 913	14.8%	(1 639)	(1.4%)	-	-
Commercial	14 362	5.0%	6 170	2.1%	4 779	1.7%	263 703	91.2%	289 014	35.7%	(46)	-	-	-
Households	14 148	3.5%	9 047	2.3%	9 108	2.3%	368 215	91.9%	400 518	49.5%	(1 629)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 139	4.2%	18 274	2.3%	16 604	2.1%	740 428	91.5%	809 445	100.0%	(3 315)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	43 009	6.2%	26 624	3.9%	23 649	3.4%	597 365	86.5%	690 647	41.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 141	6.2%	15 455	1.6%	3 283	.3%	897 044	91.9%	975 923	58.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	103 150	6.2%	42 079	2.5%	26 932	1.6%	1 494 409	89.7%	1 666 570	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 238 053	1 242 621	432 256	34.9%	366 642	29.6%	307 355	24.7%	99 083	8.0%	1 205 337	97.0%	100 332	97.3%	(1.2%)
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	152 012	152 012	32 493	21.4%	27 373	18.0%	52 243	34.4%	35 143	23.1%	147 251	96.9%	29 936	95.4%	17.4%
Service charges - Water	38 974	38 974	7 752	19.9%	8 081	20.7%	8 923	22.9%	8 062	20.7%	32 819	84.2%	8 072	95.5%	(1.1%)
Service charges - Waste Water Management	6 437	6 437	1 617	25.1%	1 645	25.5%	1 593	24.7%	1 597	24.8%	6 451	100.2%	1 501	100.1%	6.3%
Service charges - Waste Management	12 061	12 127	3 041	25.2%	2 989	24.8%	2 988	24.6%	2 977	24.6%	11 995	98.9%	2 818	100.1%	5.7%
Sale of Goods and Rendering of Services	2 604	3 507	1 008	38.7%	804	30.9%	887	25.3%	1 561	44.5%	4 260	121.5%	1 207	126.8%	29.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 250	4 346	1 067	32.8%	1 093	33.6%	1 111	25.6%	846	19.5%	4 118	94.7%	1 021	112.6%	(17.1%)
Interest earned from Current and Non Current Assets	25 593	20 312	3 949	15.4%	5 496	21.7%	744	3.7%	977	4.8%	11 166	55.0%	4 325	68.9%	(77.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Rental from Fixed Assets	3 121	5 007	3 470	111.2%	597	19.1%	413	8.2%	465	9.3%	4 945	98.8%	372	118.3%	25.3%
Licence and permits	27	2 283	12	46.0%	1 155	42.7%	639	28.0%	366	16.0%	2 173	95.2%	7	165.7%	4 887.0%
Operational Revenue	1 006	867	145	14.4%	251	25.0%	208	24.0%	531	61.3%	1 135	130.9%	291	87.0%	82.3%
Non-Exchange Revenue															
Property rates	139 325	128 048	32 120	23.1%	32 049	23.0%	24 559	19.2%	30 733	24.0%	119 462	93.3%	31 613	99.4%	(2.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 482	3 772	95	2.7%	89	2.6%	96	2.5%	191	5.1%	471	12.5%	254	16.4%	(24.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	841 895	852 223	342 479	40.7%	281 795	33.5%	209 633	24.6%	13 014	1.5%	846 921	99.4%	16 004	98.0%	(18.7%)
Interest	8 267	12 704	3 008	36.4%	3 226	39.0%	3 316	26.1%	2 615	20.6%	12 167	95.8%	2 751	114.0%	(4.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	161	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 291 010	1 303 327	364 585	28.2%	408 022	31.6%	389 670	29.9%	395 107	30.3%	1 557 384	119.5%	352 549	107.3%	12.1%
Employee related costs	654 472	654 734	168 812	25.8%	196 351	30.0%	175 538	26.8%	174 242	26.6%	714 943	109.2%	154 445	107.9%	12.8%
Remuneration of councillors	27 968	27 968	8 298	29.7%	6 762	24.2%	6 822	24.4%	6 704	24.0%	28 587	102.2%	6 568	98.4%	2.1%
Bulk purchases - electricity	101 539	101 539	13 865	13.7%	25 444	25.1%	30 359	29.9%	28 920	28.5%	98 589	97.1%	21 496	91.1%	34.5%
Inventory consumed	55 783	55 482	11 327	20.3%	15 026	26.9%	19 728	35.6%	17 907	32.3%	63 988	115.3%	23 486	92.7%	(23.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 822	73 852	30	0.0%	37 700	49.1%	32 030	43.4%	23 522	31.9%	93 281	126.3%	26 429	116.0%	(11.0%)
Interest	113	113	4 920	4 358.9%	144	127.7%	364	322.7%	605	536.0%	6 034	5 345.3%	84	210.1%	620.9%
Contracted services	135 001	144 042	81 381	60.3%	50 212	37.2%	49 476	34.4%	41 389	28.7%	222 458	154.4%	41 336	124.3%	1.1%
Transfers and subsidies	37 240	37 836	5 334	14.3%	11 645	31.3%	6 607	17.5%	8 894	22.7%	32 179	85.0%	19 995	81.2%	(57.0%)
Irrecoverable debts written off	4 281	4 281	85	2.0%	3	0.1%	3	0.1%	24 921	582.1%	25 008	100.0%	-	-	(100.0%)
Operational costs	197 790	203 461	70 533	35.7%	64 735	32.7%	68 744	33.8%	68 276	33.6%	272 298	133.8%	58 031	116.1%	17.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	27	-	27	-	679	-	(96.0%)
Surplus/(Deficit)	(52 957)	(60 707)	67 671		(41 380)		(82 315)		(296 024)		(352 047)		(252 216)		
Transfers and subsidies - capital (monetary allocations)	273 221	343 961	63 144	23.1%	87 420	32.0%	72 594	21.1%	131 257	38.2%	354 415	103.0%	81 194	81.9%	61.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	390 121	458 899	59 086	15.1%	82 030	21.0%	75 459	16.4%	130 072	28.3%	346 647	75.5%	158 395	70.1%	(17.9%)
National Government	246 721	343 727	53 130	21.5%	72 533	29.4%	57 868	16.8%	106 572	31.0%	290 103	84.4%	134 515	73.2%	(20.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	246 721	343 727	53 130	21.5%	72 533	29.4%	57 868	16.8%	106 572	31.0%	290 103	84.4%	134 515	73.2%	(20.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 400	115 172	5 956	4.2%	9 496	6.6%	17 591	15.3%	23 501	20.4%	56 544	49.1%	24 080	54.6%	(2.4%)
Capital Expenditure Functional	390 121	458 899	59 086	15.1%	82 030	21.0%	75 459	16.4%	130 072	28.3%	346 647	75.5%	158 395	70.1%	(17.9%)
Municipal governance and administration	22 912	23 203	2 601	11.4%	3 656	16.0%	882	3.8%	2 648	11.4%	9 787	42.2%	2 976	89.8%	(11.0%)
Executive and Council	1 197	1 187	617	51.5%	192	16.0%	75	6.3%	5	0.4%	888	74.8%	74	65.5%	(93.7%)
Finance and administration	21 265	21 706	1 985	9.3%	3 465	16.3%	807	3.7%	2 602	12.0%	8 858	40.8%	2 902	93.6%	(10.3%)
Internal audit	450	310	-	-	-	-	-	-	41	13.2%	41	13.2%	-	-	(100.0%)
Community and Public Safety	10 499	17 607	2 221	21.2%	3 741	35.6%	1 213	6.9%	3 736	21.2%	10 911	62.0%	3 821	28.6%	(2.2%)
Community and Social Services	9 300	16 668	2 221	23.9%	3 524	37.9%	1 213	7.3%	3 686	22.1%	10 644	63.9%	3 615	28.6%	2.0%
Sport And Recreation	260	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	780	780	-	-	218	27.9%	-	-	50	6.4%	268	34.3%	164	24.4%</	

Other revenue	53 827	53 827	30 121	56.0%	82 350	153.0%	367 068	681.9%	154 402	286.8%	633 942	1 177.7%	247 671	6 600.9%	(37.7%)
Transfers and Subsidies - Operational	844 895	844 895	335 814	39.7%	266 219	31.5%	237 973	28.2%	375	-	840 381	99.5%	17 373	61.7%	(97.8%)
Transfers and Subsidies - Capital	270 221	270 221	162 952	60.3%	77 486	28.7%	80 410	29.8%	-	-	320 848	118.7%	-	110.1%	-
Interest	11 966	11 966	3 949	33.0%	5 496	45.9%	744	6.2%	970	8.1%	11 158	93.3%	4 325	68.9%	(77.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 210 020)	(1 210 020)	(149 906)	12.4%	(67 786)	5.6%	1 183	(.1%)	89 521	(7.4%)	(126 988)	10.5%	(158 399)	31.9%	(156.5%)
Suppliers and employees	(1 209 907)	(1 209 907)	(149 906)	12.4%	(67 786)	5.6%	1 183	(.1%)	89 521	(7.4%)	(126 988)	10.5%	(158 399)	31.9%	(156.5%)
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%	322 181	107.9%	1 931 907	647.0%	168 912	464.7%	90.7%
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	(390 121)	(390 121)	(59 086)	15.1%	(82 030)	21.0%	(75 459)	19.3%	(130 072)	33.3%	(346 647)	88.9%	(158 395)	70.1%	(17.9%)
Capital assets	(390 121)	(390 121)	(59 086)	15.1%	(82 030)	21.0%	(75 459)	19.3%	(130 072)	33.3%	(346 647)	88.9%	(158 395)	70.1%	(17.9%)
Net Cash from/(used) Investing Activities	(390 121)	(390 121)	(59 086)	15.1%	(82 030)	21.0%	(75 459)	19.3%	(130 072)	33.3%	(346 647)	88.9%	(158 395)	70.1%	(17.9%)
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%)	192 108	(219.1%)	1 585 260	(1 808.3%)	10 518	3 724.7%	1 726.5%
Cash/cash equivalents at the year begin:	235 761	235 761	-	-	493 911	209.5%	835 319	354.3%	1 510 165	640.5%	-	-	2 735 755	96.7%	(44.8%)
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%	1 702 273	1 149.5%	1 702 273	1 149.5%	2 746 272	1 334.6%	(38.0%)

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	3 192	22.6%	533	3.8%	450	3.2%	9 947	70.4%	14 122	9.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 499	40.8%	456	2.2%	371	1.8%	11 513	55.2%	20 839	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 745	14.9%	2 764	3.5%	2 759	3.5%	61 401	78.1%	78 669	51.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	561	19.8%	86	3.0%	64	2.2%	2 122	74.9%	2 831	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	806	22.3%	136	3.7%	111	3.1%	2 567	70.9%	3 619	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 529	7.0%	671	3.1%	649	3.0%	19 013	87.0%	21 862	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 670	42.5%	74	.7%	68	.6%	6 183	56.2%	10 996	7.2%	-	-	-	-
Total By Income Source	31 001	20.3%	4 720	3.1%	4 472	2.9%	112 746	73.7%	152 939	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 666	23.8%	1 403	3.5%	1 157	2.8%	28 398	69.9%	40 625	26.6%	-	-	-	-
Commercial	12 851	16.6%	2 061	2.7%	1 939	2.5%	60 581	78.2%	77 433	50.6%	-	-	-	-
Households	4 544	16.3%	1 192	4.3%	1 333	4.8%	20 732	74.6%	27 801	18.2%	-	-	-	-
Other	3 939	55.6%	64	.9%	43	.6%	3 034	42.8%	7 080	4.6%	-	-	-	-
Total By Customer Group	31 001	20.3%	4 720	3.1%	4 472	2.9%	112 746	73.7%	152 939	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	-	-	-	-	-	-	-	-	-	-
PAVE deductions	9 974	100.0%	-	-	-	-	-	-	9 974	10.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	5 008	100.0%	-	-	-	-	-	-	5 008	5.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	76 426	91.8%	393	.5%	4 396	5.3%	2 025	2.4%	83 239	84.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	91 408	93.1%	393	.4%	4 396	4.5%	2 025	2.1%	98 222	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1 461 921	1 995 139	544 897	37.3%	452 145	30.9%	420 573	21.1%	87 661	4.4%	1 505 276	75.4%	100 300	56.0%	(12.6%)
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 733	110 000	20 977	27.7%	21 188	28.0%	20 444	18.6%	15 526	14.1%	78 135	71.0%	23 845	71.6%	(34.9%)
Service charges - Waste Water Management	4 868	4 868	1 023	21.0%	1 013	20.8%	1 014	20.8%	705	14.5%	3 754	77.1%	1 084	74.2%	(34.9%)
Service charges - Waste Management	10 144	10 144	2 405	23.7%	2 405	23.7%	2 405	23.7%	1 466	14.5%	8 681	85.6%	2 382	93.0%	(38.5%)
Sale of Goods and Rendering of Services	4 303	332 658	1 054	24.5%	422	9.8%	571	13.3%	2 590	6.0%	2 590	8.0%	1 191	67.0%	(54.4%)
Agency services	11 060	15 000	2 141	19.4%	2 170	19.6%	2 233	14.9%	3 025	20.2%	9 569	63.8%	1 758	44.7%	72.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 799	5 000	-	-	-	-	-	11 202	224.0%	11 721	234.4%	22 923	488.5%	-	(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%	2 850	20.1%	18 928	133.7%	6 242	51.6%	(64.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	190	17.5%	188	17.4%	129	11.9%	214	19.8%	721	66.7%	288	67.3%	(20.1%)
License and permits	5 245	5 669	601	11.5%	606	11.6%	795	14.0%	355	6.3%	2 357	41.6%	534	33.9%	(33.6%)
Operational Revenue	2 953	428	1 437	48.7%	7 425	24.7%	4 774	1116.0%	485	113.3%	7 425	1735.7%	751	13.9%	(35.5%)
Non-Exchange Revenue															
Property rates	250 631	250 631	66 086	26.4%	66 081	26.4%	66 158	26.4%	45 214	18.0%	243 539	97.2%	61 822	98.5%	(26.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	4 999	317	15.8%	952	47.6%	242	4.8%	107	2.1%	1 616	32.3%	-	(32.3%)	(100.0%)
Licences or permits	90	250	13	14.8%	14	15.1%	31	12.6%	21	8.2%	79	31.6%	112	142.4%	(81.5%)
Transfer and subsidies - Operational	1 060 191	1 059 810	442 025	41.7%	351 905	33.2%	280 356	26.5%	1 232	1.1%	1 075 518	101.5%	512	60.3%	(2 679 977.8%)
Interest	19 160	180 000	-	-	-	-	23 930	13.3%	20 367	11.3%	44 297	24.6%	(1)	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 163	440	-	-	-	-	1 312	298.3%	(16 170)	(3 675.8%)	(14 868)	(3 377.5%)	-	-	(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%	330 388	17.8%	1 272 136	68.7%	259 091	63.6%	27.5%
Employee related costs	600 453	650 573	154 550	25.7%	187 377	31.2%	159 380	24.1%	155 643	23.6%	656 950	99.5%	155 480	86.0%	1.1%
Remuneration of councillors	29 411	29 411	12 985	44.1%	9 129	31.0%	8 424	28.6%	2 850	9.7%	33 395	113.5%	5 200	95.6%	(45.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	31 323	35 464	2 936	9.4%	7 788	24.9%	6 566	18.5%	3 525	9.9%	20 815	58.7%	1 687	37.3%	109.0%
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%	10 222	5.8%	95 437	54.5%	-	(29.2%)	(100.0%)
Interest	770	10 000	7	1.0%	53	6.8%	37	4.0%	401	4.0%	498	5.0%	77	25.0%	420.7%
Contracted services	252 516	295 982	50 329	19.9%	71 849	28.5%	59 606	20.1%	57 735	19.5%	239 519	80.9%	57 687	75.7%	1.1%
Transfers and subsidies	2 319	9 400	426	18.4%	225	9.7%	2 044	21.7%	368	3.9%	3 063	32.6%	566	6.8%	(35.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	147 249	245 855	28 609	19.4%	49 527	33.6%	53 865	21.9%	93 246	37.9%	225 247	91.6%	33 654	79.9%	177.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(494)	-	-	-	(5 144)	-	(5 144)	-	6 390	-	(2 788)	-	4 741	-	34.8%
Surplus/(Deficit)	182 300	142 873	254 231		96 327		125 309		(242 727)		233 140		(158 791)		
Transfers and subsidies - capital (monetary allocations)	569 183	569 107	13	-	265	-	585 923	103.0%	17 050	3.0%	603 252	106.0%	34	44.8%	50 683.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	751 483	711 980	254 244		96 592		711 232		(225 677)		836 392		(158 757)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	751 483	711 980	254 244		96 592		711 232		(225 677)		836 392		(158 757)		
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		(225 677)		836 392		(158 757)		
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		(225 677)		836 392		(158 757)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	751 483	711 980	127 891	17.0%	102 208	13.6%	174 067	24.4%	40 997	5.8%	445 163	62.5%	99 345	28.6%	(58.7%)
National Government	571 683	541 100	101 263	17.7%	62 613	11.0%	141 809	26.2%	46 224	8.5%	351 908	65.0%	44 717	22.3%	3.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 683	541 100	101 263	17.7%	62 613	11.0%	141 809	26.2%	46 224	8.5%	351 908	65.0%	44 717	22.3%	3.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	179 800	170 880	26 629	14.8%	39 596	22.0%	32 257	18.9%	(5 227)	(3.1%)	93 254	54.6%	54 629	41.2%	(109.6%)
Capital Expenditure Functional	751 483	711 980	127 891	17.0%	102 208	13.6%	174 067	24.4%	40 997	5.8%	445 163	62.5%	99 345	28.6%	(58.7%)
Municipal governance and administration	19 700	22 700	6 812	34.6%	5 452	27.7%	4 439	19.6%	(4 404)	(19.4%)	12 299	54.2%	4 330	40.6%	(201.7%)
Executive and Council	500	100	-	-	-	-	26	26.0%	(1 982)	(198.1%)	(1 956)	(1955.6%)	343	246.3%	(678.3%)
Finance and administration	19 200	22 600	6 812	35.5%	5 452	28.4%	4 413	19.5%	(2 422)	(10.7%)	14 255	63.1%	3 987	38.8%	(160.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	56 000	33 990	9 700	17.3%	5 634	10.1%	1 047	3.1%	3 055	9.1%	19 436	57.9%	3 539	13.8%	(13.7%)
Community and Social Services	15 000	1 100	2	-	57	4%	-	-	-	-	59	5.4%	-	28.3%	-
Sport And Recreation	10 000	10 000	1 602	16.0%	-	-	-	-	-	-	1 602	16.0%	541	16.4%	(100.0%)
Public Safety	-	-	-	-	-	-	175	-	-	-	175	-	1 080	(100.0%)	-
Housing	31 000	22 490	8 096	26.1%	5 576	18.0%	798	3.5%	3 0						

Other revenue	199 185	412 460	10 539	5.3%	18 190	9.1%	41 001	9.9%	-	-	69 729	16.9%	11 481	11.9%	(100.0%)
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%	-	3%	-
Transfers and Subsidies - Capital	569 183	569 107	141 952	24.9%	109 452	19.2%	95 690	16.8%	-	-	347 094	61.0%	-	28.1%	-
Interest	7 500	14 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 088 075)	(1 324 733)	(222 254)	20.4%	(431 012)	39.6%	(466 502)	35.2%	(58 596)	4.4%	(1 178 364)	89.0%	(445 523)	59.8%	(86.8%)
Suppliers and employees	(1 086 486)	(1 310 533)	(222 254)	20.5%	(431 012)	39.7%	(466 502)	35.6%	(58 596)	4.5%	(1 178 364)	89.9%	(445 523)	60.3%	(86.8%)
Finance charges	(770)	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(919)	(4 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	858 313	852 928	(53 496)	(6.2%)	181 224	21.1%	328 968	38.6%	(58 596)	(6.9%)	398 100	46.7%	(415 489)	(55.8%)	(85.9%)
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(864 205)	(818 777)	(61 949)	7.2%	(227 754)	26.4%	(174 067)	21.3%	-	-	(463 770)	56.6%	-	-	-
Capital assets	(864 205)	(818 777)	(61 949)	7.2%	(227 754)	26.4%	(174 067)	21.3%	-	-	(463 770)	56.6%	-	-	-
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%	-	-	-
Cash Flow from Financing Activities															
Receipts															
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities															
Net Increase/(Decrease) in cash held	(5 892)	34 151	(115 445)	1 959.4%	(46 530)	789.7%	154 901	453.6%	(58 596)	(171.6%)	(65 670)	(192.3%)	(415 489)	(1 942.6%)	(85.9%)
Cash/cash equivalents at the year begin:	366 673	206 475	(2 068)	(.6%)	96 425	26.3%	48 243	23.4%	202 924	98.3%	(2 068)	(1.0%)	(40 757)	1.2%	(597.9%)
Cash/cash equivalents at the year end:	360 781	240 626	96 458	26.7%	48 035	13.3%	203 395	84.5%	144 545	60.1%	144 545	60.1%	(454 109)	(123.8%)	(131.8%)

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	19 840	3.8%	(1)	-	6 623	1.3%	493 508	94.9%	519 969	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 957	2.3%	(1 235)	(.1%)	16 040	1.3%	1 204 783	96.5%	1 248 545	43.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	618	1.6%	(31)	(.1%)	403	1.1%	37 049	97.4%	38 039	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 572	2.2%	(86)	(.1%)	811	1.2%	67 566	96.7%	69 883	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5.2%	147	6.4%	120	5.2%	1 914	83.2%	2 301	1%	-	-	-	-
Interest on Arrear Debtor Accounts	29 086	3.1%	(135)	-	16 121	1.7%	908 092	95.3%	953 163	33.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	.1%	474	2.9%	189	1.1%	15 885	95.9%	16 564	.6%	-	-	-	-
Total By Income Source	80 209	2.8%	(848)	-	40 307	1.4%	2 728 797	95.8%	2 848 465	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 135	1.0%	(230)	-	10 082	1.1%	913 666	98.0%	932 654	32.7%	-	-	-	-
Commercial	6 147	2.8%	(507)	(.2%)	2 538	1.1%	214 447	96.3%	222 626	7.8%	-	-	-	-
Households	24 148	2.7%	(665)	(.1%)	12 419	1.4%	871 065	96.0%	906 967	31.8%	-	-	-	-
Other	40 779	5.2%	553	.1%	15 268	1.9%	729 618	92.8%	786 219	27.6%	-	-	-	-
Total By Customer Group	80 209	2.8%	(848)	-	40 307	1.4%	2 728 797	95.8%	2 848 465	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	1.0%
PAVE deductions	(10 411)	3 632.3%	-	-	10 080	(3 516.8%)	(236)	82.3%	(287)	(.1%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(16 808)	(258.3%)	(1 476)	(22.7%)	(68)	(1.1%)	24 861	382.0%	6 508	1.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 931	19.7%	6 069	5.7%	8 391	7.9%	71 103	66.8%	106 494	30.9%
Auditor-General	(1 178)	6 544 355.6%	-	-	1 178	(6 544 355.6%)	(0)	100.0%	(0)	-
Other	15 548	6.8%	11 901	5.2%	40 091	17.5%	160 988	70.4%	228 528	66.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 082	2.3%	16 774	4.9%	59 672	17.3%	260 296	75.5%	344 824	100.0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Ntimane	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	4 154 810	4 267 603	1 218 114	29.3%	1 055 005	25.4%	1 049 243	24.6%	701 791	16.4%	4 024 153	94.3%	616 150	89.6%	13.9%
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	1 516 162	1 516 162	404 573	26.7%	340 421	22.5%	345 618	22.8%	351 920	23.2%	1 442 532	95.1%	303 168	85.8%	16.1%
Service charges - Water	138 167	129 877	29 221	21.1%	29 827	21.6%	26 646	20.5%	29 940	23.1%	115 634	89.0%	27 350	89.0%	9.5%
Service charges - Waste Water Management	25 746	25 295	5 548	21.5%	6 551	25.4%	6 371	25.2%	7 409	29.3%	25 880	102.3%	5 385	83.1%	37.6%
Service charges - Waste Management	159 571	159 571	39 566	24.8%	39 434	24.7%	38 405	24.1%	38 793	24.3%	156 199	97.9%	37 806	88.9%	2.6%
Sale of Goods and Rendering of Services	14 444	13 970	4 171	28.9%	2 790	19.3%	3 063	21.9%	2 689	19.2%	12 713	91.0%	549	70.1%	389.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	45 207	20 076	56.1%	22 096	61.7%	(5 178)	(11.5%)	8 448	18.7%	45 443	100.5%	9 999	115.0%	(15.5%)
Interest earned from Current and Non Current Assets	4 162	10 337	3 591	86.0%	1 584	38.1%	2 555	25.0%	1 841	17.8%	9 590	92.8%	3 220	216.4%	(42.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	31 179	1 447	3.6%	1 338	3.3%	1 396	4.5%	1 492	4.8%	5 673	18.2%	1 498	15.2%	(4.4%)
Licence and permits	1 825	203	30	1.7%	46	2.5%	50	24.6%	43	21.0%	169	83.3%	41	2.5%	4.0%
Operational Revenue	116 196	220 744	9 529	8.2%	8 266	7.1%	98 410	44.6%	10 318	4.7%	126 524	57.3%	12 313	31.3%	(14.9%)
Non-Exchange Revenue															
Property rates	1 029 663	1 009 056	254 785	24.7%	244 743	23.8%	240 237	23.8%	238 673	23.7%	978 438	97.0%	199 683	93.9%	19.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	3 588	783	12.7%	919	14.9%	1 007	28.1%	853	23.8%	3 561	99.3%	980	56.2%	(12.9%)
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%	(2 644)	(2.2%)	1 061 863	100.0%	14 341	104.7%	(118.4%)
Interest	3 492	40 105	-	-	-	-	27 920	69.6%	12 016	30.0%	39 936	99.6%	-	-	(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%	1 365 441	33.1%	4 425 289	107.2%	851 661	95.7%	60.3%
Employee related costs	1 201 915	1 251 915	312 988	26.0%	313 939	26.1%	319 152	25.5%	325 401	26.0%	1 271 491	101.6%	301 204	99.8%	8.0%
Remuneration of councillors	64 813	64 813	10 043	15.5%	27 547	42.5%	15 656	24.2%	11 728	18.1%	64 974	100.2%	15 124	96.7%	(22.5%)
Bulk purchases - electricity	1 312 621	1 242 621	391 657	29.8%	287 190	21.9%	281 997	22.7%	344 070	27.7%	1 304 914	105.0%	127 000	88.4%	170.9%
Inventory consumed	89 944	89 944	11 189	12.4%	24 886	27.7%	30 953	34.4%	27 886	31.0%	94 914	105.5%	14 124	104.9%	97.4%
Debt impairment	144 304	144 304	-	-	-	-	-	-	-	-	-	-	16 049	10.0%	(100.0%)
Depreciation and amortisation	543 500	543 500	-	-	277 372	51.0%	138 686	25.5%	138 686	25.5%	554 745	102.1%	92 290	105.7%	50.3%
Interest	26 739	31 037	0	-	19 028	71.2%	60 442	194.7%	3	-	79 474	256.1%	19 904	99.3%	(100.0%)
Contracted services	413 369	569 311	66 062	16.0%	181 689	44.0%	143 792	29.7%	220 420	39.4%	611 964	109.4%	146 846	91.7%	50.1%
Transfers and subsidies	3 437	1 226	-	-	206	6.0%	211	17.2%	26 954	2 198.9%	2 332 991	18 475	198 441	45.9%	45.9%
Irrecoverable debts written off	-	20 055	1 209	-	14 464	-	4 346	21.7%	193 163	963.2%	213 162	1 063.0%	6 510	2 867.4%	(18.1%)
Operational costs	115 756	179 273	36 702	31.7%	44 671	38.6%	43 758	24.4%	77 130	43.0%	202 261	112.8%	94 134	178.2%	(18.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	238 422	139 602	388 253		(135 988)		10 248		(663 649)		(401 136)		(235 511)		
Transfers and subsidies - capital (monetary allocations)	455 474	544 788	148 892	32.7%	167 927	36.9%	117 135	21.5%	13 995	2.6%	447 850	82.2%	96 574	70.6%	(85.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)		
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		(647 468)		48 999		(138 937)		
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		(647 468)		48 999		(138 937)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	645 474	683 978	143 059	22.2%	197 709	30.6%	141 970	20.8%	37 307	5.5%	520 045	76.0%	179 488	68.1%	(79.2%)
National Government	455 474	544 788	129 472	28.4%	149 966	32.9%	115 401	21.2%	11 136	2.0%	405 974	74.5%	158 715	70.8%	(93.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	1 464	-	-	869	(639)	(43.6%)	(581)	(39.7%)	(351)	(24.0%)	-	-	(100.0%)	
Transfers and subsidies - capital	455 474	546 252	129 472	28.4%	150 835	33.1%	114 762	21.0%	10 555	1.9%	405 623	74.3%	158 715	70.8%	(93.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	190 000	137 727	13 588	7.2%	46 874	24.7%	27 208	19.8%	26 752	19.4%	114 421	83.1%	20 772	59.9%	28.8%
Capital Expenditure Functional	645 474	683 978	143 059	22.2%	197 709	30.6%	141 970	20.8%	37 307	5.5%	520 045	76.0%	179 488	68.1%	(79.2%)
Municipal governance and administration	33 000	36 602	1 002	3.0%	12 551	38.0%	1 992	5.4%	13 685	37.4%	29 230	79.9%	3 130	42.8%	(37.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 000	36 602	1 002	3.0%	12 551	38.0%	1 992	5.4%	13 685	37.4%	29 230	79.9%	3 130	42.8%	(37.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	18 845	7 922	19.7%	2 342	5.8%	3 975	21.1%	1 566	8.3%	15 806	83.9%	11 266	49.2%	(86.1%)
Community and Social Services	21 595	15 249	6 797	31.5%	2 342	10.8%	1 870	12.3%	1 366	9.0%	12 375	81.2%	10 141	66.6%	(86.5%)
Sport And Recreation	15 600	2 271	-	-	-	-	2 106	92.7%	-	-	2 106	92.7%			

Other revenue	131 689	81 915	581 772	441.8%	309 783	235.2%	678 254	828.0%	213 603	260.8%	1 783 412	2 177.2%	331 992	843.1%	(35.7%)
Transfers and Subsidies - Operational	1 062 704	1 062 310	442 497	41.6%	354 840	33.4%	265 888	25.0%	85	-	1 063 310	100.1%	11 805	33.5%	(99.3%)
Transfers and Subsidies - Capital	455 474	448 137	136 474	30.0%	210 218	46.2%	91 445	20.4%	-	-	438 137	97.8%	-	130.9%	-
Interest	41 272	130 888	3 531	8.6%	1 513	3.7%	2 154	1.6%	1 260	1.0%	8 458	6.5%	13 219	-	(90.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 722 626)	(3 615 902)	(2 437 583)	65.5%	(1 729 793)	46.5%	(2 049 418)	56.7%	(1 274 442)	35.2%	(7 491 236)	207.2%	(957 019)	143.4%	33.2%
Suppliers and employees	(3 692 450)	(3 583 639)	(2 437 583)	66.0%	(1 729 793)	46.8%	(2 049 418)	57.2%	(1 274 442)	35.6%	(7 491 236)	209.0%	(957 019)	144.9%	33.2%
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%)	(387 813)	(47.6%)	(1 457 820)	(178.8%)	(49 414)	(16.6%)	684.8%
Cash Flow from Investing Activities															
Receipts	(20)	-	164	(821.6%)	113	(566.4%)	-	-	-	-	278	-	-	-	-
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	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(645 474)	(683 978)	(143 059)	22.2%	(197 709)	30.6%	(141 970)	20.8%	(37 307)	5.5%	(520 045)	76.0%	(179 488)	77.8%	(79.2%)
Capital assets	(645 474)	(683 978)	(143 059)	22.2%	(197 709)	30.6%	(141 970)	20.8%	(37 307)	5.5%	(520 045)	76.0%	(179 488)	77.8%	(79.2%)
Net Cash from/(used) Investing Activities	(645 494)	(683 978)	(142 895)	22.1%	(197 596)	30.6%	(141 970)	20.8%	(37 307)	5.5%	(519 767)	76.0%	(179 488)	77.8%	(79.2%)
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%)	(425 120)	(364.8%)	(1 977 587)	(1 697.0%)	(228 901)	(905.4%)	85.7%
Cash/cash equivalents at the year begin:	144 511	205 310	205 762	142.4%	(665 294)	(460.4%)	(1 137 421)	(554.0%)	(1 347 157)	(656.2%)	205 762	100.2%	(244 353)	(451.3%)	451.3%
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%)	(1 772 276)	(550.7%)	(1 772 276)	(550.7%)	(473 255)	(693.6%)	274.5%

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	9 750	9.4%	21	-	4 568	4.4%	89 056	86.1%	103 395	11.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	72 729	46.0%	1 519	1.0%	11 136	7.0%	72 721	46.0%	158 106	16.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 272	11.9%	75	-	20 835	5.3%	322 342	82.8%	389 524	41.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 860	8.9%	1 670	8.0%	1 033	5.0%	16 246	78.1%	20 809	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 948	8.3%	22	-	5 383	4.5%	104 022	87.2%	119 275	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136	3.9%	-	-	254	7.3%	3 096	88.8%	3 485	4%	-	-	-	-
Interest on Arrear Debtor Accounts	6 798	5.6%	2	-	6 567	5.4%	107 961	89.0%	121 328	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 475	5.8%	877	3.5%	1 747	6.9%	21 256	83.8%	25 355	2.7%	-	-	-	-
Total By Income Source	148 870	15.8%	4 186	.4%	51 522	5.5%	736 701	78.3%	941 278	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 189	12.2%	81	-	9 339	5.4%	142 911	82.4%	173 521	18.4%	-	-	-	-
Commercial	24 556	22.5%	754	.7%	5 231	4.8%	78 495	72.0%	109 036	11.6%	-	-	-	-
Households	102 176	15.8%	3 302	.5%	36 274	5.6%	505 154	78.1%	646 907	68.7%	-	-	-	-
Other	948	8.0%	48	.4%	678	5.7%	10 141	85.8%	11 815	1.3%	-	-	-	-
Total By Customer Group	148 870	15.8%	4 186	.4%	51 522	5.5%	736 701	78.3%	941 278	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	153 288	19.0%	109 532	13.6%	72 619	9.0%	471 184	58.4%	806 624	54.1%
Bulk Water	-	-	-	-	4	-	242 144	100.0%	242 148	16.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	68 189	15.6%	13 346	3.1%	9 232	2.1%	345 116	79.2%	435 882	29.3%
Auditor-General	-	-	-	-	-	-	3 939	100.0%	3 939	.3%
Other	153	12.5%	55	4.5%	53	4.3%	959	78.6%	1 219	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	221 630	14.9%	122 933	8.3%	81 908	5.5%	1 063 341	71.4%	1 489 812	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	(1 045)	(.3%)	319 802	78.6%	3 823	99.1%	(127.3%)
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%	(757)	(757.0%)	67	66.7%	(10)	45.5%	7 203.4%
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%	3 795	39.4%	9 289	96.4%	2 986	86.3%	46.7%
Dividends	161	161	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 403	1 403	-	-	-	-	-	-	-	-	-	-	-	-	2.3%
Licence and permits	1 255	1 255	-	-	-	-	-	-	741	59.0%	741	59.0%	-	-	(100.0%)
Operational Revenue	707	1 040	79	11.2%	155	21.9%	88	8.4%	115	11.1%	437	42.0%	105	86.6%	9.6%
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	661	-	661	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	299 426	392 972	123 941	41.4%	108 687	36.3%	81 537	20.7%	(5 615)	(1.4%)	308 350	78.5%	1 170	100.1%	(579.9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	570	-	-	-	(328)	-	15	-	257	-	(29)	-	(151.2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 519	309 448	75 902	25.3%	81 130	27.1%	72 918	23.6%	77 469	25.0%	307 419	99.3%	77 715	94.4%	(.3%)
Employee related costs	170 143	161 612	40 918	23.5%	40 050	23.5%	38 973	24.1%	40 582	25.1%	159 622	98.8%	37 764	92.3%	7.5%
Remuneration of councillors	21 458	21 458	5 692	26.5%	5 010	23.3%	4 924	22.9%	3 818	17.8%	19 444	90.6%	4 819	95.5%	(20.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	650	2 917	756	116.3%	871	134.1%	1 236	42.4%	1 137	39.0%	4 000	137.1%	1 126	99.8%	1.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 698	10 109	-	-	-	-	7 385	73.1%	2 540	25.1%	9 925	98.2%	4 766	102.1%	(46.7%)
Interest	10 560	10 530	-	-	5 436	51.5%	5 093	48.4%	5 093	48.4%	10 529	100.0%	5 638	100.0%	(9.7%)
Contracted services	39 540	45 250	15 793	39.9%	9 306	23.5%	6 698	14.8%	11 556	25.5%	43 354	95.8%	10 678	86.1%	8.2%
Transfers and subsidies	-	6 073	187	-	4 664	-	3 376	55.6%	(187)	(3.1%)	8 040	132.4%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	44 470	51 499	13 456	30.3%	15 792	35.5%	10 317	20.0%	12 930	25.1%	52 495	101.9%	12 925	104.6%	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Other Losses	-	-	-	-	-	-	10	-	-	-	10	-	0	-	(100.0%)
Surplus/(Deficit)	13 468	97 668	50 647		28 515		11 735		(78 514)		12 383		(73 892)		
Transfers and subsidies - capital (monetary allocations)	2 525	2 525	345	13.7%	736	29.2%	-	-	1 443	57.2%	2 525	100.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 993	100 193	50 993		29 251		11 735		(77 071)		14 908		(73 892)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 993	100 193	50 993		29 251		11 735		(77 071)		14 908		(73 892)		
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		(77 071)		14 908		(73 892)		
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		(77 071)		14 908		(73 892)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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%	36 391	26.9%	101 872	75.3%	9 762	69.3%	272.8%
National Government	2 399	2 399	345	14.4%	934	38.9%	283	11.8%	516	21.5%	2 079	86.7%	660	86.9%	(21.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 399	2 399	345	14.4%	934	38.9%	283	11.8%	516	21.5%	2 079	86.7%	660	86.9%	(21.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 215	132 836	5 720	17.8%	30 094	93.4%	28 103	21.2%	35 876	27.0%	99 793	75.1%	9 103	68.2%	294.1%
Capital Expenditure Functional	34 614	135 235	6 066	17.5%	31 028	89.6%	28 386	21.0%	36 391	26.9%	101 872	75.3%	9 762	69.3%	272.8%
Municipal governance and administration	14 215	17 995	2 858	20.1%	2 510	17.7%	4 633	25.7%	4 736	26.3%	14 736	81.9%	3 055	81.6%	55.0%
Executive and Council	-	1 501	1 501	-	-	-	-	-	225	15.0%	1 726	115.0%	-	-	(100.0%)
Finance and administration	14 215	16 495	1 357	9.5%	2 510	17.7%	4 633	28.1%	4 511	27.3%	13 010	78.9%	3 055	93.6%	47.7%
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%	5 484	29.7%	17 244	93.5%	5 945	62.9%	(7.8%)
Planning and Development	4 500	4 415	-	-	2 799	62.2%	543	12.3%	1 020	23.1%	4 362	98.8%	157	75.3%	548.0%
Road Transport	11 399	14 018	1 295	11.4%	2 679	23.5%	4 445	31.7%	4 464	31.8%	12 882	91.9%	5 787	57.6%	(22.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	98 806	1 913	42.5%	23 042	512.0%	18 766	19.0%	26 172	26.5%	69 892	70.7%	763	69.0%	3 330.8%
Energy sources	-	-	-	-											

Other revenue	14 460	114 989	9 621	66.5%	33 406	231.0%	31 140	27.1%	52 813	45.9%	126 981	110.4%	164 416	80 055.9%	(67.9%)
Transfers and Subsidies - Operational	299 426	299 249	125 725	42.0%	105 109	35.1%	78 645	26.3%	-	-	309 479	103.4%	(29)	28.9%	(100.0%)
Transfers and Subsidies - Capital	2 525	2 525	10 138	401.5%	21 689	859.0%	24 092	954.1%	5 399	213.8%	61 317	2 428.4%	2 824	2 508.7%	91.2%
Interest	10 035	10 185	1 959	19.5%	755	7.5%	2 779	27.3%	3 795	37.3%	9 289	91.2%	2 586	86.3%	46.7%
Dividends	161	161	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(286 935)	(303 156)	(113 957)	39.7%	(141 175)	49.2%	(107 663)	35.5%	(143 279)	47.3%	(506 074)	166.9%	(119 634)	154.1%	19.8%
Suppliers and employees	(276 900)	(292 627)	(113 957)	41.2%	(141 175)	51.0%	(107 663)	36.8%	(143 279)	49.0%	(506 074)	172.9%	(119 634)	160.7%	19.8%
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%	(81 271)	(65.6%)	992	.8%	50 163	8 315.6%	(262.0%)
Cash Flow from Investing Activities															
Receipts			(635)		150		127		(3 748)		(4 105)		(3 337)		12.3%
Proceeds on disposal of PPE	-	-	570	-	-	-	(328)	-	15	-	257	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(1 205)	-	150	-	455	-	(3 763)	-	(4 362)	-	(3 337)	-	12.7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 614)	(135 235)	(6 066)	17.5%	(31 028)	89.6%	(28 386)	21.0%	(36 391)	26.9%	(101 872)	75.3%	(9 762)	69.3%	272.8%
Capital assets	(34 614)	(135 235)	(6 066)	17.5%	(31 028)	89.6%	(28 386)	21.0%	(36 391)	26.9%	(101 872)	75.3%	(9 762)	69.3%	272.8%
Net Cash from/(used) Investing Activities	(34 614)	(135 235)	(6 701)	19.4%	(30 878)	89.2%	(28 259)	20.9%	(40 139)	29.7%	(105 977)	78.4%	(13 099)	87.7%	206.4%
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%)	(121 411)	548.9%	(104 985)	474.7%	37 064	(4 172.2%)	(427.6%)
Cash/cash equivalents at the year begin:	83 899	83 899	51 645	61.6%	78 431	93.5%	67 337	80.3%	68 071	81.1%	51 645	61.6%	1 367 931	100.0%	(95.0%)
Cash/cash equivalents at the year end:	78 121	61 781	78 431	100.4%	67 337	86.2%	68 071	110.2%	(53 340)	(86.3%)	(53 340)	(86.3%)	1 404 995	3 044.3%	(103.8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source														
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group														

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Dr Nontobeko Mahlela	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	26 746 624	27 921 759	7 146 520	26.7%	6 267 687	23.4%	6 234 448	22.3%	4 092 878	14.7%	23 741 532	85.0%	3 620 084	84.6%	13.1%
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%	1 360 725	19.5%	5 578 758	80.1%	1 162 172	73.0%	17.1%
Service charges - Water	2 289 062	2 238 972	368 721	16.1%	421 801	18.4%	467 372	20.9%	388 729	17.4%	1 646 624	73.5%	397 474	79.6%	(2.2%)
Service charges - Waste Water Management	706 832	713 029	169 747	23.8%	153 034	21.4%	189 304	26.5%	150 210	21.1%	662 294	92.9%	159 343	89.4%	(5.7%)
Service charges - Waste Management	923 346	899 374	202 438	21.9%	188 757	20.4%	227 501	25.3%	185 515	20.6%	804 212	89.4%	198 212	93.4%	(6.4%)
Sale of Goods and Rendering of Services	83 448	410 851	20 427	24.5%	16 159	19.4%	18 105	4.4%	15 522	3.8%	70 212	17.1%	13 673	83.5%	13.5%
Agency services	110 838	103 836	10 041	9.1%	13 164	11.9%	32 281	31.1%	16 167	15.6%	71 652	69.0%	25 392	65.8%	(36.3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	8 964	-	(100.0%)
Interest earned from Receivables	1 121 201	1 320 714	319 454	28.5%	302 847	27.0%	334 532	25.3%	309 846	23.5%	1 266 679	95.9%	188 990	92.2%	63.9%
Interest earned from Current and Non Current Assets	162 345	213 162	41 487	22.6%	40 472	22.0%	40 639	19.1%	54 355	25.5%	176 953	83.0%	64 362	90.3%	(15.5%)
Dividends	385	385	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	18 921	18 921	5 445	28.8%	4 829	25.5%	4 977	26.3%	3 122	16.5%	18 373	97.1%	4 292	96.7%	(27.3%)
Rental from Fixed Assets	107 444	100 838	18 974	17.7%	16 155	15.0%	14 990	14.9%	1 008	1.0%	51 127	50.7%	12 484	64.6%	(91.9%)
Licence and permits	30 068	27 581	3 298	11.0%	4 650	15.5%	4 596	16.7%	3 856	14.0%	16 400	59.5%	8 344	69.8%	(53.8%)
Operational Revenue	406 698	571 608	23 071	5.7%	40 535	10.0%	142 345	24.9%	47 274	8.3%	253 225	44.3%	62 854	33.9%	(24.8%)
Non-Exchange Revenue															
Property rates	4 376 604	4 250 521	1 062 765	24.3%	871 812	19.9%	994 840	23.4%	914 445	21.5%	3 843 862	90.4%	851 575	90.8%	7.4%
Surcharges and Taxes	54 584	54 884	11 995	21.9%	15 427	28.1%	5 056	9.2%	16 712	30.4%	49 189	89.6%	9 856	88.6%	69.6%
Fines, penalties and forfeits	145 967	118 893	12 030	8.3%	16 111	11.1%	11 074	9.3%	62 103	27.0%	71 279	60.0%	9 839	34.0%	(225.9%)
Licences or permits	15 831	16 721	942	6.0%	1 620	10.2%	1 447	8.7%	2 860	17.1%	6 869	41.1%	4 216	156.2%	(32.2%)
Transfer and subsidies - Operational	8 494 623	9 098 244	3 146 771	37.0%	2 709 753	31.9%	2 102 703	23.1%	509 528	5.6%	8 468 754	93.1%	331 170	93.9%	53.9%
Interest	153 474	393 395	43 405	28.3%	38 159	24.9%	95 954	24.4%	73 608	18.7%	251 126	63.8%	39 529	60.5%	86.2%
Fuel Levy	370 065	370 065	154 194	41.7%	123 355	33.3%	92 516	25.0%	-	-	370 065	100.0%	-	-	-
Operational Revenue	9 762	9 762	756	7.7%	763	7.8%	5 408	55.4%	2 294	23.5%	9 221	94.5%	-	-	(100.0%)
Gains on disposal of Assets	14 866	13 143	4 826	32.5%	321	2.2%	1 388	10.6%	(15 989)	(121.7%)	(9 454)	(71.9%)	121	9.4%	(13 964.7%)
Other Gains	14 043	14 615	7 580	54.0%	2	-	35 459	242.6%	21 029	143.9%	64 071	438.4%	67 224	581.8%	(68.7%)
Discontinued Operations	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	27 555 225	29 718 373	6 130 900	22.2%	6 418 400	23.3%	6 029 064	20.3%	6 436 376	21.7%	25 014 741	84.2%	7 207 895	90.2%	(10.7%)
Employee related costs	7 947 074	8 052 086	1 898 581	23.9%	1 872 289	23.6%	1 909 668	23.7%	1 861 463	23.1%	7 542 001	93.7%	1 831 436	92.7%	1.6%
Remuneration of councillors	456 800	457 372	100 650	22.0%	133 234	29.2%	103 239	22.6%	90 100	19.7%	427 223	93.4%	92 750	87.9%	(2.9%)
Bulk purchases - electricity	6 392 046	6 274 577	1 739 795	27.2%	1 425 855	22.3%	1 442 427	23.0%	1 675 862	26.7%	6 283 939	100.1%	1 302 767	95.7%	28.6%
Inventory consumed	1 586 263	1 738 972	294 888	18.6%	368 908	23.3%	503 660	29.0%	517 657	29.8%	1 685 514	96.9%	699 066	107.5%	(26.0%)
Debt impairment	2 243 094	2 613 891	155 456	6.9%	68 177	3.0%	128 343	4.9%	(421 195)	(16.1%)	(69 220)	(2.6%)	224 225	30.1%	(287.8%)
Depreciation and amortisation	2 391 037	2 424 627	242 734	10.2%	443 007	18.5%	443 411	18.5%	171 312	7.1%	1 300 464	53.6%	651 678	75.0%	(73.7%)
Interest	554 162	601 618	283 537	51.1%	226 208	46.2%	44 435	7.4%	88 439	14.7%	672 618	111.9%	580 603	166.4%	(84.8%)
Contracted services	3 101 177	3 841 661	658 513	21.2%	977 088	31.5%	803 843	25.0%	1 129 191	29.4%	3 568 635	92.9%	933 549	93.9%	21.0%
Transfers and subsidies	752 164	1 199 079	267 297	35.5%	350 922	46.7%	209 974	17.5%	349 123	29.1%	1 177 315	98.2%	200 612	92.9%	74.0%
Irrecoverable debts written off	192 134	332 134	5 141	2.2%	20 445	8.9%	6 957	2.1%	345 037	103.9%	377 580	113.7%	44 443	26.7%	(676.4%)
Operational costs	1 895 537	2 174 549	484 724	25.6%	505 708	26.7%	400 792	19.4%	594 713	27.3%	1 965 537	91.3%	554 632	100.9%	7.2%
Losses on disposal of Assets	-	2 600	-	-	-	-	1 412	54.3%	117	4.5%	1 529	58.8%	472	-	(75.2%)
Other Losses	5 206	5 206	(415)	(8.0%)	(3 448)	(66.1%)	34 551	593.6%	61 902	663.8%	31 565	1183.4%	91 663	1617.0%	(62.3%)
Surplus/(Deficit)	(808 601)	(1 796 613)	1 015 620		(150 713)		205 383		(2 343 499)		(1 273 208)		(3 587 812)		
Transfers and subsidies - capital (monetary allocations)	3 386 887	3 525 276	367 237	10.8%	594 527	17.6%	1 082 116	30.7%	465 905	13.2%	2 509 785	71.2%	736 578	65.8%	(36.7%)
Transfers and subsidies - capital (in-kind)	51 700	51 778	-	-	-	-	-	-	(101)	(2%)	(101)	(2%)	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 629 986	1 780 441	1 382 856		443 814		1 287 499		(1 877 695)		1 236 475		(2 851 234)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 629 986	1 780 441	1 382 856		443 814		1 287 499		(1 877 695)		1 236 475		(2 851 234)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 629 986	1 780 441	1 382 856		443 814		1 287 499		(1 877 695)		1 236 475		(2 851 234)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	21	48	228.8%	60	286.0%	9	42.1%	(93)	(438.8%)	25	119.1%	27	70.8%	(440.2%)
Surplus/(Deficit) for the year	2 630 007	1 780 462	1 382 905		443 875		1 287 508		(1 877 787)		1 236 500		(2 851 207)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	3 627 933	4 396 115	673 938	18.6%	945 736	26.1%	820 185	18.7%	841 877	19.2%	3 281 737	74.7%	1 230 078	70.3%	(31.6%)
National Government	2 838 256	3 431 758	574 791	20.3%	756 096	26.6%	656 232	19.1%	665 021	19.4%	2 652 140	77.3%	945 787	72.8%	(29.7%)
Provincial Government	-	14 070	-	-	795	-	9 000	64.0%	2 793	19.9%	12 569	89.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	1 541	-	-	869	-	(639)	(41.4%)	(581)	-	(351)	(22.8%)	1 966	86.7%	(129.6%)
Transfers recognised - capital	2 838 256	3 447 969	574 791	20.3%	757 760	26.7%	664 594	19.3%	667 233	19.4%	2 664 378	77.3%	947 753	72.6%	(29.6%)
Borrowing	7 482	20 516	7 482	100.0%	6 022	70.3%	4 056	53.7%	4 056	53.7%	29 577	100.0%	29 577	100.0%	(100.0%)
Internally generated funds	789 677	928 130	91 666	11.6%	181 884	23.0%	151 535	16.3%	174 644	18.8%	599 730	64.6%	252 749	61.5%	(30.9%)
Capital Expenditure Functional	3 697 460	4 407 142	676 063	18.3%	954 165	25.8%	825 952	18.7%	856 609	19.4% </					

Other revenue	1 713 345	1 771 187	982 690	57.4%	790 558	46.1%	1 388 113	78.4%	727 832	41.1%	3 889 193	219.6%	958 752	232.2%	(24.1%)
Transfers and Subsidies - Operational	7 660 153	8 159 846	2 825 658	36.9%	2 610 374	34.1%	2 615 782	32.1%	217 450	2.7%	8 269 264	101.3%	127 724	76.9%	70.3%
Transfers and Subsidies - Capital	2 890 009	2 963 973	982 133	34.0%	936 013	32.4%	889 323	30.0%	31 343	1.1%	2 838 811	95.8%	68 744	92.4%	(54.4%)
Interest	222 853	336 608	19 898	8.9%	19 271	8.6%	16 402	4.9%	16 821	5.0%	72 392	21.5%	29 135	52.8%	(42.3%)
Dividends	321	361	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 629 559)	(23 510 197)	(5 179 895)	22.9%	(4 621 836)	20.4%	(5 297 336)	22.5%	(3 293 746)	14.0%	(18 392 813)	78.2%	(3 521 866)	66.7%	(6.5%)
Suppliers and employees	(22 126 268)	(23 047 272)	(5 179 895)	23.4%	(4 621 836)	20.9%	(5 297 336)	23.0%	(3 293 746)	14.3%	(18 392 813)	79.8%	(3 521 391)	69.7%	(6.5%)
Finance charges	(492 186)	(425 955)	-	-	-	-	-	-	-	-	-	-	(475)	2%	(100.0%)
Transfers and grants	(11 105)	(36 970)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 263 019	3 045 182	1 888 619	57.9%	1 932 031	59.2%	2 319 041	76.2%	58 008	1.9%	6 197 699	203.5%	40 659	256.6%	42.7%
Cash Flow from Investing Activities															
Receipts	9 183	9 203	14 199	154.6%	229	2.5%	127	1.4%	(3 657)	(39.7%)	10 898	118.4%	(4 013)	(95.6%)	(8.9%)
Proceeds on disposal of PPE	9 203	9 203	570	6.2%	95	1.0%	(328)	(3.6%)	105	1.1%	442	4.8%	134	6.1%	(21.5%)
Decrease (increase) in non-current debtors (not used)	-	-	14 570	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20)	-	(1 041)	-	264	(1 318.3%)	455	-	(3 763)	-	(4 984)	-	(3 337)	-	12.7%
Decrease (increase) in non-current investments	-	-	-	-	(130)	-	-	-	-	-	14 540	-	(810)	-	(100.0%)
Payments	(4 274 262)	(4 358 129)	(704 167)	16.5%	(1 115 708)	26.1%	(866 747)	19.9%	(733 965)	16.8%	(3 420 586)	78.5%	(1 001 673)	65.3%	(26.7%)
Capital assets	(4 274 262)	(4 358 129)	(704 167)	16.5%	(1 115 708)	26.1%	(866 747)	19.9%	(733 965)	16.8%	(3 420 586)	78.5%	(1 001 673)	65.3%	(26.7%)
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%	(737 622)	17.0%	(3 409 689)	78.4%	(1 005 687)	65.5%	(26.7%)
Cash Flow from Financing Activities															
Receipts	4 672	4 672	3	.1%	-	-	-	-	3	.1%	5	.1%	191 000	99.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 636	4 636	-	-	-	-	-	-	-	-	-	-	191 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	136	136	3	1.9%	-	-	-	-	3	2.0%	5	3.9%	-	-	(100.0%)
Payments	(91 333)	(91 333)	-	-	(30 491)	33.4%	-	-	(69 373)	76.0%	(99 864)	109.3%	(32 676)	34.9%	112.3%
Repayment of borrowing	(91 333)	(91 333)	-	-	(30 491)	33.4%	-	-	(69 373)	76.0%	(99 864)	109.3%	(32 676)	34.9%	112.3%
Net Cash from/(used) Financing Activities	(86 661)	(86 661)	3	-	(30 491)	35.2%	-	-	(69 370)	80.0%	(99 858)	115.2%	158 324	485.1%	(143.8%)
Net Increase/(Decrease) in cash held	(1 088 722)	(1 390 406)	1 198 653	(110.1%)	786 062	(72.2%)	1 452 421	(104.5%)	(748 985)	53.9%	2 688 152	(193.3%)	(806 704)	(4 303.5%)	(7.2%)
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%	5 159 638	199.7%	1 475 244	57.1%	10 789 693	43.2%	(52.2%)
Cash/cash equivalents at the year end:	1 443 673	1 193 359	2 925 492	202.6%	3 708 017	256.8%	5 160 946	432.5%	4 411 694	369.7%	4 411 694	369.7%	9 988 860	407.4%	(55.9%)

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	164 953	2.8%	78 894	1.3%	84 795	1.4%	5 610 317	94.5%	5 938 960	22.9%	(135 309)	(2.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	334 201	10.3%	124 024	3.8%	98 745	3.0%	2 702 778	82.9%	3 259 748	12.6%	(43 871)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	259 476	5.3%	78 522	1.6%	107 903	2.2%	4 431 228	90.9%	4 877 129	18.8%	(18 301)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	55 224	2.8%	36 371	1.8%	33 730	1.7%	1 879 237	93.7%	2 004 562	7.7%	(54 818)	(2.7%)	-	-
Receivables from Exchange Transactions - Waste Management	65 207	3.0%	35 299	1.6%	39 729	1.8%	2 007 817	93.5%	2 148 052	8.3%	(48 477)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	518	2.7%	147	.8%	374	2.0%	18 085	94.6%	19 123	20.8%	-	-	-	-
Interest on Arrear Debtor Accounts	144 784	2.7%	106 752	2.0%	127 794	2.4%	4 974 127	92.9%	5 353 457	20.8%	(53)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 787	.9%	9 007	.4%	11 599	.5%	2 291 142	98.2%	2 332 535	9.0%	(15 407)	(.7%)	-	-
Total By Income Source	1 045 149	4.0%	469 017	1.8%	504 669	1.9%	23 914 731	92.2%	25 933 566	100.0%	(316 235)	(1.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	92 815	4.4%	33 304	1.6%	45 208	2.1%	1 937 290	91.9%	2 108 617	8.1%	(1 339)	(.1%)	-	-
Commercial	411 457	4.2%	185 757	1.9%	178 136	1.8%	9 067 776	92.1%	9 843 126	38.0%	(1 542)	-	-	-
Households	495 182	3.8%	249 277	1.9%	265 322	2.0%	12 166 570	92.3%	13 176 351	50.8%	(313 355)	(2.4%)	-	-
Other	45 695	5.7%	678	.1%	16 004	2.0%	743 094	92.3%	805 472	3.1%	-	-	-	-
Total By Customer Group	1 045 149	4.0%	469 017	1.8%	504 669	1.9%	23 914 731	92.2%	25 933 566	100.0%	(316 235)	(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	1 305 476	12.0%	387 724	3.6%	401 354	3.7%	8 743 767	80.7%	10 838 321	42.0%
Bulk Water	1 129 964	64.7%	14 859	.9%	13 692	.8%	586 726	33.6%	1 745 240	6.8%
PAVE deductions	20	.2%	260	2.8%	10 080	99.4%	(236)	(2.3%)	10 144	-
VAT (output less input)	7 081	66.6%	3 354	31.5%	171	1.6%	31	.3%	10 636	-
Pensions / Retirement deductions	13 432	36.6%	(1 476)	(4.0%)	(68)	(.2%)	24 861	67.7%	36 749	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	865 328	6.8%	168 626	1.3%	138 235	1.1%	11 469 869	90.7%	12 642 058	49.0%
Auditor-General	3 559	26.5%	947	7.1%	2 457	18.3%	6 464	48.1%	13 427	.1%
Other	15 700	3.0%	11 956	2.3%	40 144	7.7%	453 760	87.0%	521 560	2.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 340 560	12.9%	586 269	2.3%	606 064	2.3%	21 285 242	82.4%	25 818 135	100.0%

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