MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**775 431**	**773 982**	**225 843**	**29,1%**	**210 205**	**27,1%**	**194 826**	**25,2%**	**630 875**	**81,5%**	**166 883**	**47,6%**	**16,7%**
Exchange Revenue													
Service charges - Electricity	36 164	36 164	9 029	25,0%	12 407	34,3%	16 882	46,7%	38 318	106,0%	8 439	71,5%	100,0%
Service charges - Water	16 980	16 980	2 213	13,0%	4 017	23,7%	22 861	134,6%	29 092	171,3%	4 039	55,9%	466,0%
Service charges - Waste Water Management	12 393	12 393	1 715	13,8%	2 819	22,7%	2 804	22,6%	7 337	59,2%	2 569	50,2%	9,1%
Service charges - Waste Management	13 484	13 484	1 987	14,7%	3 053	22,6%	2 785	20,7%	7 825	58,0%	2 387	43,4%	16,7%
Sale of Goods and Rendering of Services	2 680	4 680	812	30,3%	794	29,6%	597	12,7%	2 202	47,1%	575	-	3,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 353	26 353	3 402	12,9%	5 173	19,6%	5 167	19,6%	13 742	52,1%	9 679	38,6%	(46,6%)
Interest earned from Current and Non Current Assets	14 123	14 123	3 168	22,4%	838	5,9%	4 543	32,2%	8 548	60,5%	11 012	94,4%	(58,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 193	1 193	80	6,7%	118	9,9%	118	9,9%	315	26,4%	(806)	11,5%	(114,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	31 708	43 446	94	,3%	94	,3%	71	,2%	258	,6%	781	1,0%	(91,0%)
Non-Exchange Revenue													
Property rates	135 346	135 346	14 069	10,4%	25 814	19,1%	23 095	17,1%	62 979	46,5%	22 671	43,0%	1,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	788	988	137	17,4%	38	4,8%	54	5,5%	230	23,2%	37	13,0%	46,4%
Licences or permits	-	475	6	-	426	-	56	11,8%	489	102,8%	6	-	775,2%
Transfer and subsidies - Operational	463 697	447 897	185 611	40,0%	149 224	32,2%	110 946	24,8%	445 781	99,5%	104 964	57,5%	5,7%
Interest	20 459	20 459	3 520	17,2%	5 390	26,3%	4 811	23,5%	13 721	67,1%	529	-	808,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	63	-	-	-	-	-	39	-	39	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**759 902**	**772 190**	**144 171**	**19,0%**	**164 605**	**21,7%**	**137 440**	**17,8%**	**446 215**	**57,8%**	**171 331**	**49,2%**	**(19,8%)**
Employee related costs	276 188	274 000	57 976	21,0%	41 694	15,1%	43 145	15,7%	142 816	52,1%	38 696	44,5%	11,5%
Remuneration of councillors	27 615	27 615	7 302	26,4%	5 089	18,4%	7 326	26,5%	19 717	71,4%	5 126	64,3%	42,9%
Bulk purchases - electricity	124 068	124 068	18 008	14,5%	29 809	24,0%	26 129	21,1%	73 945	59,6%	23 160	54,2%	12,8%
Inventory consumed	28 936	35 983	5 687	19,7%	8 979	31,0%	15 728	43,7%	30 395	84,5%	10 961	56,8%	43,5%
Debt impairment	27 681	27 681	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 600	55 600	12 344	22,2%	12 532	22,5%	12 197	21,9%	37 074	66,7%	48 206	90,2%	(74,7%)
Interest	1 982	3 582	277	14,0%	82	4,1%	919	25,6%	1 278	35,7%	1 175	61,8%	(21,8%)
Contracted services	129 094	120 199	23 921	18,5%	45 551	35,3%	14 826	12,3%	84 298	70,1%	27 729	44,7%	(46,5%)
Transfers and subsidies	-	2 680	12	-	851	-	1 107	41,3%	1 970	73,5%	922	80,1%	20,1%
Irrecoverable debts written off	16 681	16 681	(111)	(,7%)	0	-	192	1,2%	81	,5%	(48)	-	(499,1%)
Operational costs	72 056	84 100	18 754	26,0%	20 017	27,8%	15 791	18,8%	54 562	64,9%	15 404	41,2%	2,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	80	-	80	-	-	-	(100,0%)
Surplus/(Deficit)	**15 530**	**1 792**	**81 672**	**-**	**45 601**	**-**	**57 386**	**-**	**184 659**	**-**	**(4 447)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	473 831	485 693	49 604	10,5%	83 173	17,6%	45 701	9,4%	178 478	36,7%	162 379	28,8%	(71,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**489 361**	**487 485**	**131 277**		**128 773**		**103 087**		**363 137**		**157 931**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**489 361**	**487 485**	**131 277**		**128 773**		**103 087**		**363 137**		**157 931**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**489 361**	**487 485**	**131 277**		**128 773**		**103 087**		**363 137**		**157 931**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**489 361**	**487 485**	**131 277**		**128 773**		**103 087**		**363 137**		**157 931**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**489 915**	**500 474**	**58 079**	**11,9%**	**109 506**	**22,4%**	**89 829**	**17,9%**	**257 414**	**51,4%**	**99 768**	**42,3%**	**(10,0%)**
National Government	477 502	468 285	57 978	12,1%	104 911	22,0%	66 893	14,3%	229 782	49,1%	93 981	43,5%	(28,8%)
Provincial Government	-	11 826	-	-	-	-	15 049	127,3%	15 049	127,3%	3 224	79,6%	366,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**477 502**	**480 111**	**57 978**	**12,1%**	**104 911**	**22,0%**	**81 942**	**17,1%**	**244 831**	**51,0%**	**97 205**	**43,8%**	**(15,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 413	20 363	100	,8%	4 595	37,0%	7 888	38,7%	12 583	61,8%	2 563	17,7%	207,7%
Capital Expenditure Functional	**489 915**	**500 474**	**58 079**	**11,9%**	**109 506**	**22,4%**	**89 829**	**17,9%**	**257 414**	**51,4%**	**98 927**	**42,3%**	**(9,2%)**
Municipal governance and administration	**5 200**	**3 888**	**51**	**1,0%**	**1 012**	**19,5%**	**1 173**	**30,2%**	**2 235**	**57,5%**	**2 237**	**21,3%**	**(47,6%)**
Executive and Council	-	910	-	-	609	-	91	10,0%	700	76,9%	-	-	(100,0%)
Finance and administration	5 200	2 978	51	1,0%	403	7,7%	1 082	36,3%	1 535	51,6%	2 237	21,3%	(51,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 870**	**28 176**	**-**	**-**	**1 013**	**7,9%**	**18 271**	**64,8%**	**19 284**	**68,4%**	**4 357**	**50,6%**	**319,3%**
Community and Social Services	2 870	18 176	-	-	-	-	18 529	101,9%	18 529	101,9%	3 577	53,0%	418,1%
Sport And Recreation	10 000	10 000	-	-	755	7,5%	-	-	755	7,5%	780	39,0%	(100,0%)
Public Safety	-	-	-	-	258	-	(258)	-	-	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**454 921**	**449 575**	**56 149**	**12,3%**	**102 244**	**22,5%**	**64 999**	**14,5%**	**223 391**	**49,7%**	**90 990**	**43,1%**	**(28,6%)**
Planning and Development	430 793	427 322	49 112	11,4%	94 927	22,0%	64 351	15,1%	208 390	48,8%	88 757	43,5%	(27,5%)
Road Transport	24 128	22 254	7 037	29,2%	7 316	30,3%	648	2,9%	15 001	67,4%	2 233	33,2%	(71,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 924**	**18 835**	**1 879**	**11,1%**	**5 238**	**31,0%**	**5 386**	**28,6%**	**12 503**	**66,4%**	**1 343**	**30,6%**	**301,0%**
Energy sources	13 253	9 635	1 879	14,2%	5 238	39,5%	(1 481)	(15,4%)	5 636	58,5%	1 343	30,6%	(210,3%)
Water Management	3 671	9 200	-	-	-	-	6 867	74,6%	6 867	74,6%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 223 556**	**1 233 852**	**361 455**	**29,5%**	**392 255**	**32,1%**	**303 020**	**24,6%**	**1 056 730**	**85,6%**	**266 677**	**53,0%**	**13,6%**
Property rates	87 975	87 975	8 919	10,1%	17 898	20,3%	16 956	19,3%	43 772	49,8%	6 768	13,4%	150,5%
Service charges	53 897	53 897	12 149	22,5%	17 295	32,1%	15 684	29,1%	45 128	83,7%	11 107	127,4%	41,2%
Other revenue	130 033	144 266	17 993	13,8%	5 277	4,1%	9 045	6,3%	32 314	22,4%	2 269	19,5%	298,7%
Transfers and Subsidies - Operational	463 698	447 898	187 462	40,4%	154 940	33,4%	117 537	26,2%	459 939	102,7%	104 564	58,0%	12,4%
Transfers and Subsidies - Capital	473 831	485 693	132 321	27,9%	194 142	41,0%	135 746	27,9%	462 209	95,2%	140 767	66,8%	(3,6%)
Interest	14 123	14 123	2 612	18,5%	2 704	19,1%	8 052	57,0%	13 368	94,7%	1 202	9,9%	569,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(659 938)**	**(671 725)**	**(69 356)**	**10,5%**	**(88 047)**	**13,3%**	**(33 641)**	**5,0%**	**(191 044)**	**28,4%**	**(126 522)**	**51,5%**	**(73,4%)**
Suppliers and employees	(657 956)	(665 563)	(69 356)	10,5%	(88 047)	13,4%	(33 641)	5,1%	(191 044)	28,7%	(126 522)	51,9%	(73,4%)
Finance charges	(1 982)	(3 582)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 580)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**563 618**	**562 127**	**292 099**	**51,8%**	**304 209**	**54,0%**	**269 379**	**47,9%**	**865 686**	**154,0%**	**140 155**	**55,0%**	**92,2%**
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	**(489 915)**	**(491 274)**	**(62 825)**	**12,8%**	**(114 414)**	**23,4%**	**(87 964)**	**17,9%**	**(265 203)**	**54,0%**	**(106 787)**	**45,1%**	**(17,6%)**
Capital assets	(489 915)	(491 274)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	17,9%	(265 203)	54,0%	(106 787)	45,1%	(17,6%)
Net Cash from/(used) Investing Activities	**(489 915)**	**(491 274)**	**(62 825)**	**12,8%**	**(114 414)**	**23,4%**	**(87 964)**	**17,9%**	**(265 203)**	**54,0%**	**(106 787)**	**45,1%**	**(17,6%)**
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	**73 703**	**70 853**	**229 274**	**311,1%**	**189 794**	**257,5%**	**181 414**	**256,0%**	**600 483**	**847,5%**	**33 368**	**977,0%**	**443,7%**
Cash/cash equivalents at the year begin:	4 573	4 573	20 905	457,1%	250 047	5 467,8%	439 841	9 618,0%	20 905	457,1%	21 103	-	1 984,2%
Cash/cash equivalents at the year end:	**78 276**	**75 426**	**250 047**	**319,4%**	**439 841**	**561,9%**	**621 256**	**823,7%**	**621 256**	**823,7%**	**54 472**	**393,1%**	**1 040,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 580	30,1%	1 608	2,1%	1 288	1,6%	51 781	66,2%	78 257	13,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 338	41,7%	1 193	4,8%	834	3,4%	12 453	50,2%	24 817	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 325	5,6%	7 277	4,0%	4 414	2,4%	161 095	88,0%	183 110	31,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 080	1,5%	948	1,3%	1 104	1,5%	68 423	95,6%	71 555	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 108	1,7%	982	1,5%	963	1,5%	62 029	95,3%	65 082	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 065	3,1%	3 378	2,1%	3 360	2,0%	152 824	92,8%	164 627	28,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	42,4%	2	2,6%	34	38,7%	14	16,3%	87	-	-	-	-	-
Total By Income Source	**51 533**	**8,8%**	**15 389**	**2,6%**	**11 995**	**2,0%**	**508 619**	**86,6%**	**587 536**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 596	14,6%	4 389	17,8%	1 874	7,6%	14 769	60,0%	24 628	4,2%	-	-	-	-
Commercial	13 991	17,9%	2 412	3,1%	1 973	2,5%	59 701	76,5%	78 078	13,3%	-	-	-	-
Households	33 946	7,0%	8 588	1,8%	8 148	1,7%	434 148	89,5%	484 830	82,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**51 533**	**8,8%**	**15 389**	**2,6%**	**11 995**	**2,0%**	**508 619**	**86,6%**	**587 536**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	1 047	100,0%	1 047	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	**1 047**	**100,0%**	**1 047**	**100,0%**

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**1 168 560**	**1 215 403**	**323 010**	**27,6%**	**282 773**	**24,2%**	**257 066**	**21,2%**	**862 849**	**71,0%**	**248 133**	**73,4%**	**3,6%**
Exchange Revenue													
Service charges - Electricity	351 451	351 451	85 706	24,4%	75 203	21,4%	72 699	20,7%	233 609	66,5%	67 266	63,6%	8,1%
Service charges - Water	86 882	86 882	26 026	30,0%	22 222	25,6%	21 625	24,9%	69 873	80,4%	22 892	77,3%	(5,5%)
Service charges - Waste Water Management	65 102	65 102	15 108	23,2%	14 985	23,0%	14 952	23,0%	45 045	69,2%	15 070	73,6%	(,8%)
Service charges - Waste Management	56 266	56 266	13 126	23,3%	12 943	23,0%	13 157	23,4%	39 226	69,7%	12 840	72,9%	2,5%
Sale of Goods and Rendering of Services	10 761	10 761	2 739	25,5%	1 453	13,5%	1 083	10,1%	5 276	49,0%	1 164	55,2%	(7,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 561	36 561	8 063	22,1%	7 674	21,0%	7 661	21,0%	23 397	64,0%	8 852	75,8%	(13,5%)
Interest earned from Current and Non Current Assets	5 245	5 245	1 524	29,0%	1 452	27,7%	1 116	21,3%	4 091	78,0%	1 244	89,5%	(10,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	22,6%	0	22,6%	0	22,6%	1	67,9%	0	71,2%	-
Rental from Fixed Assets	3 311	3 311	1 273	38,4%	461	13,9%	827	25,0%	2 561	77,4%	773	67,2%	7,1%
Licence and permits	94	94	5	5,8%	14	15,2%	12	12,9%	32	34,0%	21	73,2%	(41,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 139	42 505	206	,6%	877	2,4%	369	,9%	1 453	3,4%	279	2,4%	32,3%
Non-Exchange Revenue													
Property rates	216 442	216 442	53 347	24,6%	53 332	24,6%	53 338	24,6%	160 017	73,9%	51 122	74,4%	4,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 724	47 201	42	,7%	(108)	(1,9%)	39	,1%	(27)	(,1%)	47	2,4%	(16,8%)
Licences or permits	-	-	25	-	13	-	8	-	47	-	-	-	(100,0%)
Transfer and subsidies - Operational	281 627	281 627	113 077	40,2%	89 910	31,9%	67 585	24,0%	270 572	96,1%	63 557	93,1%	6,3%
Interest	11 952	11 952	2 339	19,6%	1 947	16,3%	2 260	18,9%	6 546	54,8%	3 005	76,4%	(24,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	339	-	338	-	335	-	1 012	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	64	-	55	-	-	-	118	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 293 702**	**1 370 018**	**217 355**	**16,8%**	**332 911**	**25,7%**	**299 207**	**21,8%**	**849 473**	**62,0%**	**204 970**	**47,2%**	**46,0%**
Employee related costs	316 462	316 462	78 790	24,9%	76 738	24,2%	80 250	25,4%	235 778	74,5%	75 450	72,4%	6,4%
Remuneration of councillors	20 450	20 450	3 097	15,1%	3 886	19,0%	3 815	18,7%	10 798	52,8%	2 978	44,4%	28,1%
Bulk purchases - electricity	378 783	425 000	79 690	21,0%	179 938	47,5%	129 403	30,4%	389 032	91,5%	75 029	70,4%	72,5%
Inventory consumed	92 115	134 103	18 964	20,6%	21 004	22,8%	44 599	33,3%	84 567	63,1%	20 550	27,8%	117,0%
Debt impairment	119 135	104 135	5	-	35	-	23	-	64	,1%	-	-	(100,0%)
Depreciation and amortisation	145 379	135 379	-	-	-	-	-	-	-	-	-	-	-
Interest	29 041	22 041	-	-	-	-	-	-	-	-	-	-	-
Contracted services	109 451	131 450	20 898	19,1%	26 261	24,0%	23 107	17,6%	70 267	53,5%	18 768	54,3%	23,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	2 119	17,0%	(100,0%)
Irrecoverable debts written off	552	552	-	-	-	-	11	1,9%	11	1,9%	-	-	(100,0%)
Operational costs	82 335	80 446	15 910	19,3%	25 047	30,4%	17 998	22,4%	58 956	73,3%	10 075	53,3%	78,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(125 142)**	**(154 615)**	**105 655**	**-**	**(50 138)**	**-**	**(42 141)**	**-**	**13 376**	**-**	**43 163**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	183 928	198 428	-	-	-	-	-	-	-	-	-	5,5%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**13 376**		**43 163**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**13 376**		**43 163**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**13 376**		**43 163**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**13 376**		**43 163**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**199 628**	**460 246**	**63 741**	**31,9%**	**54 864**	**27,5%**	**22 266**	**4,8%**	**140 871**	**30,6%**	**22 834**	**56,1%**	**(2,5%)**
National Government	183 928	426 974	51 460	28,0%	48 760	26,5%	21 721	5,1%	121 941	28,6%	21 532	59,9%	,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**183 928**	**426 974**	**51 460**	**28,0%**	**48 760**	**26,5%**	**21 721**	**5,1%**	**121 941**	**28,6%**	**21 532**	**59,9%**	**,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 700	33 271	12 281	78,2%	6 104	38,9%	545	1,6%	18 930	56,9%	1 302	39,0%	(58,1%)
Capital Expenditure Functional	**199 628**	**464 746**	**63 741**	**31,9%**	**54 864**	**27,5%**	**24 537**	**5,3%**	**143 142**	**30,8%**	**22 834**	**56,1%**	**7,5%**
Municipal governance and administration	**5 700**	**17 890**	**11 815**	**207,3%**	**2 568**	**45,0%**	**39**	**,2%**	**14 422**	**80,6%**	**728**	**89,0%**	**(94,6%)**
Executive and Council	5 000	5 990	789	15,8%	2 568	51,4%	39	,7%	3 396	56,7%	-	-	(100,0%)
Finance and administration	700	11 900	11 026	1 575,1%	-	-	-	-	11 026	92,7%	728	89,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**90 000**	**91 158**	**-**	**-**	**382**	**,4%**	**506**	**,6%**	**888**	**1,0%**	**574**	**9,9%**	**(11,8%)**
Community and Social Services	-	1 158	-	-	382	-	506	43,7%	888	76,7%	574	9,9%	(11,8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**67 812**	**106 094**	**12 736**	**18,8%**	**12 494**	**18,4%**	**3 752**	**3,5%**	**28 982**	**27,3%**	**4 463**	**63,7%**	**(15,9%)**
Planning and Development	10 000	48 282	12 736	127,4%	12 494	124,9%	3 752	7,8%	28 982	60,0%	4 463	63,7%	(15,9%)
Road Transport	57 812	57 812	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**36 116**	**249 604**	**39 190**	**108,5%**	**39 421**	**109,2%**	**20 239**	**8,1%**	**98 850**	**39,6%**	**17 069**	**56,3%**	**18,6%**
Energy sources	6 116	12 826	1 534	25,1%	3 089	50,5%	2 786	21,7%	7 409	57,8%	-	50,2%	(100,0%)
Water Management	30 000	191 036	25 673	85,6%	19 865	66,2%	11 804	6,2%	57 342	30,0%	13 670	51,4%	(13,6%)
Waste Water Management	-	45 741	11 983	-	16 467	-	5 649	12,4%	34 099	74,5%	3 399	64,5%	66,2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 237 834**	**1 267 834**	**666 025**	**53,8%**	**565 346**	**45,7%**	**274 654**	**21,7%**	**1 506 025**	**118,8%**	**372 809**	**98,0%**	**(26,3%)**
Property rates	245 063	245 063	33 201	13,5%	44 935	18,3%	36 111	14,7%	114 247	46,6%	37 654	73,3%	(4,1%)
Service charges	462 050	481 849	106 929	23,1%	109 229	23,6%	101 206	21,0%	317 365	65,9%	91 566	68,3%	10,5%
Other revenue	59 920	58 045	345 889	577,3%	255 604	426,6%	9 148	15,8%	610 640	1 052,0%	107 850	357,6%	(91,5%)
Transfers and Subsidies - Operational	281 627	276 160	127 845	45,4%	132 005	46,9%	101 571	36,8%	361 421	130,9%	95 220	81,9%	6,7%
Transfers and Subsidies - Capital	183 928	201 471	50 015	27,2%	20 318	11,0%	24 500	12,2%	94 833	47,1%	39 709	81,9%	(38,3%)
Interest	5 245	5 245	2 145	40,9%	3 256	62,1%	2 118	40,4%	7 518	143,3%	809	4,8%	161,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 063 770)**	**(997 250)**	**(159 728)**	**15,0%**	**(234 510)**	**22,0%**	**(60 337)**	**6,1%**	**(454 576)**	**45,6%**	**(215 172)**	**50,0%**	**(72,0%)**
Suppliers and employees	(1 034 729)	(968 210)	(159 728)	15,4%	(234 510)	22,7%	(60 337)	6,2%	(454 576)	47,0%	(215 172)	51,6%	(72,0%)
Finance charges	(29 041)	(29 041)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**174 064**	**270 584**	**506 297**	**290,9%**	**330 836**	**190,1%**	**214 317**	**79,2%**	**1 051 449**	**388,6%**	**157 637**	**405,2%**	**36,0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**64**	**-**	**55**	**-**	**-**	**-**	**118**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	64	-	55	-	-	-	118	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(199 628)**	**(199 628)**	**(63 741)**	**31,9%**	**(51 709)**	**25,9%**	**(22 266)**	**11,2%**	**(137 716)**	**69,0%**	**(22 347)**	**56,8%**	**(,4%)**
Capital assets	(199 628)	(199 628)	(63 741)	31,9%	(51 709)	25,9%	(22 266)	11,2%	(137 716)	69,0%	(22 347)	56,8%	(,4%)
Net Cash from/(used) Investing Activities	**(199 628)**	**(199 628)**	**(63 678)**	**31,9%**	**(51 654)**	**25,9%**	**(22 266)**	**11,2%**	**(137 598)**	**68,9%**	**(22 347)**	**56,8%**	**(,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**288**	**-**	**356**	**-**	**432**	**-**	**1 077**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	288	-	356	-	432	-	1 077	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**288**	**-**	**356**	**-**	**432**	**-**	**1 077**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(25 564)**	**70 956**	**442 907**	**(1 732,5%)**	**279 538**	**(1 093,5%)**	**192 483**	**271,3%**	**914 928**	**1 289,4%**	**135 290**	**(3 208,3%)**	**42,3%**
Cash/cash equivalents at the year begin:	78 705	59 336	58 772	74,7%	502 244	638,1%	781 782	1 317,5%	58 772	99,0%	451 916	104,2%	73,0%
Cash/cash equivalents at the year end:	53 141	130 292	502 244	945,1%	781 782	1 471,2%	974 265	747,8%	974 265	747,8%	587 206	970,5%	65,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 770	3,9%	7 611	2,7%	4 925	1,8%	256 045	91,7%	279 351	18,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 009	10,2%	7 260	3,5%	4 548	2,2%	172 504	84,0%	205 322	13,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 620	6,8%	8 302	3,4%	6 662	2,7%	213 147	87,1%	244 732	16,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 294	2,8%	3 582	1,9%	3 279	1,8%	174 656	93,5%	186 811	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 822	2,7%	3 255	1,8%	2 925	1,6%	169 490	93,9%	180 492	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 489	1,1%	3 433	1,1%	3 369	1,0%	316 620	96,9%	326 911	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 231	1,8%	674	1,0%	442	,6%	67 453	96,6%	69 799	4,7%	-	-	-	-
Total By Income Source	**63 235**	**4,2%**	**34 117**	**2,3%**	**26 151**	**1,8%**	**1 369 914**	**91,7%**	**1 493 418**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 131	8,0%	4 024	5,2%	3 003	3,9%	63 599	82,9%	76 758	5,1%	-	-	-	-
Commercial	24 758	11,8%	7 523	3,6%	4 425	2,1%	173 271	82,5%	209 977	14,1%	-	-	-	-
Households	32 318	2,7%	22 547	1,9%	18 706	1,6%	1 132 409	93,9%	1 205 980	80,8%	-	-	-	-
Other	28	4,0%	22	3,1%	17	2,4%	636	90,4%	703	-	-	-	-	-
Total By Customer Group	**63 235**	**4,2%**	**34 117**	**2,3%**	**26 151**	**1,8%**	**1 369 914**	**91,7%**	**1 493 418**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	68 279	9,5%	61 706	8,6%	-	-	586 216	81,9%	716 201	38,8%
Bulk Water	1 794	,2%	-	-	-	-	1 119 081	99,8%	1 120 875	60,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 165	37,5%	76	,9%	14	,2%	5 187	61,4%	8 441	,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**73 237**	**4,0%**	**61 782**	**3,3%**	**14**	**-**	**1 710 483**	**92,7%**	**1 845 516**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**888 166**	**904 521**	**244 532**	**27,5%**	**95 244**	**10,7%**	**301 299**	**33,3%**	**641 075**	**70,9%**	**85 631**	**43,1%**	**251,9%**
Exchange Revenue													
Service charges - Electricity	267 654	229 379	31 168	11,6%	31 186	11,7%	34 007	14,8%	96 361	42,0%	38 824	45,6%	(12,4%)
Service charges - Water	28 612	28 612	4 800	16,8%	4 161	14,5%	2 705	9,5%	11 666	40,8%	6 305	63,1%	(57,1%)
Service charges - Waste Water Management	16 109	16 109	2 589	16,1%	2 728	16,9%	2 517	15,6%	7 834	48,6%	3 397	58,4%	(25,9%)
Service charges - Waste Management	16 002	16 002	3 758	23,5%	3 387	21,2%	2 171	13,6%	9 316	58,2%	3 758	65,2%	(42,2%)
Sale of Goods and Rendering of Services	2 689	3 029	638	23,7%	734	27,3%	1 387	45,8%	2 759	91,1%	758	59,5%	82,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	52 124	52 124	12 542	24,1%	12 029	23,1%	9 702	18,6%	34 273	65,8%	11 289	60,9%	(14,1%)
Interest earned from Current and Non Current Assets	3 298	3 298	406	12,3%	296	9,0%	505	15,3%	1 207	36,6%	483	62,6%	4,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 516	1 516	276	18,2%	280	18,5%	304	20,1%	860	56,7%	290	47,6%	5,0%
Licence and permits	61	61	1	1,7%	-	-	-	-	1	1,7%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 813	1 843	14	,7%	40	2,2%	6	,3%	59	3,2%	(365)	(20,7%)	(101,5%)
Non-Exchange Revenue													
Property rates	96 472	96 472	22 309	23,1%	22 282	23,1%	22 069	22,9%	66 660	69,1%	21 037	66,1%	4,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 080	6 094	441	7,3%	636	10,5%	471	7,7%	1 548	25,4%	539	16,2%	(12,7%)
Licences or permits	177	1 005	15	8,7%	403	227,5%	116	11,5%	534	53,1%	39	54,0%	197,3%
Transfer and subsidies - Operational	366 790	366 990	147 196	40,1%	108	-	212 739	58,0%	360 043	98,1%	(4 917)	31,3%	(4 426,3%)
Interest	28 769	28 769	4 090	14,2%	3 801	13,2%	2 166	7,5%	10 057	35,0%	3 802	34,7%	(43,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	53 219	14 288	-	13 172	-	10 435	19,6%	37 896	71,2%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	392	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**876 554**	**893 723**	**189 810**	**21,7%**	**180 847**	**20,6%**	**374 068**	**41,9%**	**744 725**	**83,3%**	**197 427**	**66,9%**	**89,5%**
Employee related costs	268 080	269 113	62 286	23,2%	65 176	24,3%	52 512	19,5%	179 974	66,9%	62 568	76,8%	(16,1%)
Remuneration of councillors	19 363	20 453	869	4,5%	1 173	6,1%	10 084	49,3%	12 127	59,3%	(1 659)	62,1%	(707,8%)
Bulk purchases - electricity	190 160	190 160	70 322	37,0%	30 352	16,0%	53 886	28,3%	154 560	81,3%	48 583	67,0%	10,9%
Inventory consumed	21 264	31 713	4 419	20,8%	19 330	90,9%	3 784	11,9%	27 533	86,8%	4 671	71,7%	(19,0%)
Debt impairment	127 003	(94 667)	-	-	-	-	-	-	-	-	8 000	29,9%	(100,0%)
Depreciation and amortisation	96 377	93 437	19 727	20,5%	19 982	20,7%	18 784	20,1%	58 493	62,6%	19 510	58,0%	(3,7%)
Interest	26 483	17 408	2 244	8,5%	3 612	13,6%	10 532	60,5%	16 387	94,1%	5 808	96,4%	81,4%
Contracted services	66 825	86 367	16 272	24,4%	23 280	34,8%	33 333	38,6%	72 885	84,4%	27 157	80,7%	22,7%
Transfers and subsidies	-	-	677	-	(0)	-	-	-	677	-	(2 339)	-	(100,0%)
Irrecoverable debts written off	500	211 774	-	-	-	-	178 711	84,4%	178 711	84,4%	-	-	(100,0%)
Operational costs	60 497	67 965	12 993	21,5%	17 943	29,7%	12 441	18,3%	43 377	63,8%	25 079	84,8%	(50,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	51	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 612**	**10 798**	**54 722**	**-**	**(85 603)**	**-**	**(72 769)**	**-**	**(103 650)**	**-**	**(111 796)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	134 188	133 772	-	-	-	-	55 046	41,1%	55 046	41,1%	-	33,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**145 801**	**144 570**	**54 722**		**(85 603)**		**(17 722)**		**(48 604)**		**(111 796)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**145 801**	**144 570**	**54 722**		**(85 603)**		**(17 722)**		**(48 604)**		**(111 796)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**145 801**	**144 570**	**54 722**		**(85 603)**		**(17 722)**		**(48 604)**		**(111 796)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**145 801**	**144 570**	**54 722**		**(85 603)**		**(17 722)**		**(48 604)**		**(111 796)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**118 323**	**118 368**	**152**	**,1%**	**26 295**	**22,2%**	**36 041**	**30,4%**	**62 488**	**52,8%**	**13 212**	**59,2%**	**172,8%**
National Government	116 686	116 251	152	,1%	26 082	22,4%	35 977	30,9%	62 211	53,5%	10 824	58,5%	232,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 686**	**116 251**	**152**	**,1%**	**26 082**	**22,4%**	**35 977**	**30,9%**	**62 211**	**53,5%**	**10 824**	**58,5%**	**232,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 638	2 117	-	-	213	13,0%	64	3,0%	277	13,1%	2 388	81,9%	(97,3%)
Capital Expenditure Functional	**118 323**	**118 368**	**152**	**,1%**	**26 295**	**22,2%**	**36 041**	**30,4%**	**62 488**	**52,8%**	**13 187**	**59,1%**	**173,3%**
Municipal governance and administration	**1 638**	**1 967**	**-**	**-**	**213**	**13,0%**	**64**	**3,2%**	**277**	**14,1%**	**251**	**35,1%**	**(74,6%)**
Executive and Council	-	38	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 638	1 929	-	-	213	13,0%	64	3,3%	277	14,4%	251	35,1%	(74,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 739**	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	1 739	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	150	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 564**	**42 303**	**-**	**-**	**7 285**	**12,0%**	**20 603**	**48,7%**	**27 888**	**65,9%**	**9 002**	**32,2%**	**128,9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 564	42 303	-	-	7 285	12,0%	20 603	48,7%	27 888	65,9%	9 002	32,2%	128,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**54 383**	**73 948**	**152**	**,3%**	**18 796**	**34,6%**	**15 375**	**20,8%**	**34 323**	**46,4%**	**3 934**	**87,2%**	**290,8%**
Energy sources	27 193	27 193	-	-	9 435	34,7%	(1 172)	(4,3%)	8 263	30,4%	804	113,5%	(245,7%)
Water Management	13 080	15 956	152	1,2%	6 586	50,3%	381	2,4%	7 118	44,6%	-	-	(100,0%)
Waste Water Management	14 110	30 799	-	-	2 776	19,7%	16 165	52,5%	18 941	61,5%	3 130	87,0%	416,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	74,7%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**995 146**	**991 150**	**123 318**	**12,4%**	**114 637**	**11,5%**	**142 693**	**14,4%**	**380 648**	**38,4%**	**94 072**	**27,9%**	**51,7%**
Property rates	82 027	82 027	19 633	23,9%	23 388	28,5%	17 473	21,3%	60 495	73,7%	15 427	60,0%	13,3%
Service charges	302 436	295 884	43 858	14,5%	48 505	16,0%	48 600	16,4%	140 963	47,6%	21 310	21,1%	128,1%
Other revenue	69 978	72 951	1 090	1,6%	5 319	7,6%	1 842	2,5%	8 251	11,3%	398	6,2%	362,8%
Transfers and Subsidies - Operational	366 790	366 790	12 767	3,5%	1 176	,3%	11 703	3,2%	25 645	7,0%	23 400	21,5%	(50,0%)
Transfers and Subsidies - Capital	134 188	133 772	45 873	34,2%	34 684	25,8%	61 391	45,9%	141 948	106,1%	33 423	61,7%	83,7%
Interest	39 727	39 727	98	,2%	1 566	3,9%	1 684	4,2%	3 347	8,4%	113	8,7%	1 389,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(862 594)**	**(859 503)**	**(135 095)**	**15,7%**	**(80 689)**	**9,4%**	**(81 924)**	**9,5%**	**(297 708)**	**34,6%**	**(142 556)**	**43,9%**	**(42,5%)**
Suppliers and employees	(838 670)	(837 245)	(135 095)	16,1%	(80 689)	9,6%	(81 924)	9,8%	(297 708)	35,6%	(142 556)	45,0%	(42,5%)
Finance charges	(23 924)	(22 258)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 552**	**131 647**	**(11 777)**	**(8,9%)**	**33 948**	**25,6%**	**60 769**	**46,2%**	**82 940**	**63,0%**	**(48 484)**	**(2 456,1%)**	**(225,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**1**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(130 237)**	**(130 307)**	**(12 999)**	**10,0%**	**(15 058)**	**11,6%**	**(51 020)**	**39,2%**	**(79 076)**	**60,7%**	**(14 883)**	**64,5%**	**242,8%**
Capital assets	(130 237)	(130 307)	(12 999)	10,0%	(15 058)	11,6%	(51 020)	39,2%	(79 076)	60,7%	(14 883)	64,5%	242,8%
Net Cash from/(used) Investing Activities	**(130 237)**	**(130 307)**	**(12 998)**	**10,0%**	**(15 058)**	**11,6%**	**(51 020)**	**39,2%**	**(79 075)**	**60,7%**	**(14 883)**	**64,5%**	**242,8%**
Cash Flow from Financing Activities													
Receipts	**272**	**331**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,9%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	331	-	-	-	-	-	-	-	-	-	1,9%	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**272**	**331**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,9%**	**-**
Net Increase/(Decrease) in cash held	**2 587**	**1 672**	**(24 775)**	**(957,8%)**	**18 891**	**730,3%**	**9 749**	**583,1%**	**3 865**	**231,2%**	**(63 367)**	**203,6%**	**(115,4%)**
Cash/cash equivalents at the year begin:	14 201	8 890	9 083	64,0%	(15 832)	(111,5%)	3 059	34,4%	9 083	102,2%	(156 507)	-	(102,0%)
Cash/cash equivalents at the year end:	**16 788**	**10 562**	**(15 832)**	**(94,3%)**	**3 059**	**18,2%**	**12 808**	**121,3%**	**12 808**	**121,3%**	**(219 873)**	**226,7%**	**(105,8%)**

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	5 031	4,6%	1 324	1,2%	1 306	1,2%	102 188	93,0%	109 849	13,5%	(27 053)	(24,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 763	8,3%	3 955	2,0%	3 142	1,5%	178 940	88,2%	202 800	24,9%	(21 818)	(10,8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 266	5,0%	3 385	2,3%	2 881	2,0%	131 728	90,7%	145 261	17,9%	(11 688)	(8,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 169	4,9%	603	1,4%	498	1,1%	41 229	92,7%	44 499	5,5%	(10 879)	(24,4%)	-	-
Receivables from Exchange Transactions - Waste Management	2 610	3,2%	880	1,1%	854	1,0%	77 139	94,7%	81 483	10,0%	(18 353)	(22,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 056	2,7%	4 358	2,0%	4 327	1,9%	208 062	93,4%	222 802	27,4%	(51 837)	(23,3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 168	17,4%	964	14,4%	63	,9%	4 504	67,2%	6 699	,8%	10 895	162,6%	-	-
Total By Income Source	**41 063**	**5,0%**	**15 470**	**1,9%**	**13 071**	**1,6%**	**743 796**	**91,4%**	**813 399**	**100,0%**	**(130 734)**	**(16,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 463	19,4%	824	10,9%	590	7,8%	4 663	61,9%	7 539	,9%	-	-	-	-
Commercial	11 456	5,3%	4 689	2,2%	3 721	1,7%	194 442	90,7%	214 307	26,3%	(6 475)	(3,0%)	-	-
Households	28 143	4,8%	9 958	1,7%	8 760	1,5%	544 691	92,1%	591 552	72,7%	(124 258)	(21,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**41 063**	**5,0%**	**15 470**	**1,9%**	**13 071**	**1,6%**	**743 796**	**91,4%**	**813 399**	**100,0%**	**(130 734)**	**(16,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 514	6,3%	30 175	14,0%	14 072	6,5%	157 626	73,2%	215 387	24,0%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 667	3,9%	25 671	3,8%	5 784	,9%	619 263	91,4%	677 386	75,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**40 181**	**4,5%**	**55 847**	**6,2%**	**19 856**	**2,2%**	**779 866**	**87,1%**	**895 750**	**100,0%**

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Thulasizwe Motha	073 344 6743

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**588 743**	**519 224**	**155 969**	**26,5%**	**135 967**	**23,1%**	**118 221**	**22,8%**	**410 156**	**79,0%**	**77 346**	**60,8%**	**52,8%**
Exchange Revenue													
Service charges - Electricity	105 346	94 337	19 489	18,5%	20 133	19,1%	18 725	19,8%	58 346	61,8%	16 291	54,8%	14,9%
Service charges - Water	80 661	38 030	9 444	11,7%	9 115	11,3%	9 239	24,3%	27 798	73,1%	5 865	34,6%	57,5%
Service charges - Waste Water Management	20 268	51 278	11 357	56,0%	10 219	50,4%	10 195	19,9%	31 771	62,0%	5 309	72,9%	92,0%
Service charges - Waste Management	11 891	11 930	3 070	25,8%	3 307	27,8%	3 309	27,7%	9 686	81,2%	3 151	72,9%	5,0%
Sale of Goods and Rendering of Services	1 889	678	159	8,4%	124	6,6%	138	20,4%	422	62,2%	89	16,1%	56,4%
Agency services	24 258	7 200	-	-	2 785	11,5%	1 001	13,9%	3 786	52,6%	1 199	15,3%	(16,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 567	68 567	19 635	28,6%	20 346	29,7%	19 351	28,2%	59 332	86,5%	18 759	69,9%	3,2%
Interest earned from Current and Non Current Assets	5 500	3 500	-	-	837	15,2%	561	16,0%	1 398	39,9%	(8 813)	(89,1%)	(106,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 601	2 601	441	12,3%	441	12,3%	439	16,9%	1 321	50,8%	427	37,2%	2,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 022	3 655	1 992	18,1%	535	4,9%	978	26,8%	3 504	95,9%	548	10,0%	78,4%
Non-Exchange Revenue													
Property rates	72 346	57 747	20 605	28,5%	12 323	17,0%	12 352	21,4%	45 280	78,4%	(5 033)	55,7%	(345,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	517	451	68	13,2%	64	12,3%	44	9,8%	176	39,1%	121	80,3%	(63,3%)
Licences or permits	7 458	10	(12)	(,2%)	(39)	(,5%)	55	553,1%	5	46,2%	(1)	(,7%)	(4 897,4%)
Transfer and subsidies - Operational	173 844	176 666	69 720	40,1%	55 777	32,1%	41 833	23,7%	167 330	94,7%	39 434	87,7%	6,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 574	2 574	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**507 227**	**534 597**	**83 392**	**16,4%**	**92 440**	**18,2%**	**79 060**	**14,8%**	**254 892**	**47,7%**	**48 358**	**40,1%**	**63,5%**
Employee related costs	106 494	107 291	27 462	25,8%	27 187	25,5%	26 156	24,4%	80 805	75,3%	27 297	65,4%	(4,2%)
Remuneration of councillors	10 464	10 886	2 533	24,2%	2 910	27,8%	2 730	25,1%	8 174	75,1%	2 378	70,7%	14,8%
Bulk purchases - electricity	104 845	104 845	29 795	28,4%	24 681	23,5%	22 117	21,1%	76 594	73,1%	20 154	60,6%	9,7%
Inventory consumed	22 321	40 897	6 062	27,2%	8 692	38,9%	7 975	19,5%	22 729	55,6%	9 282	45,9%	(14,1%)
Debt impairment	94 043	94 043	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 859	65 859	-	-	-	-	-	-	-	-	-	-	-
Interest	8 000	9 000	2	-	423	5,3%	47	,5%	473	5,3%	7	,1%	599,7%
Contracted services	45 179	55 744	10 470	23,2%	12 854	28,5%	12 177	21,8%	35 500	63,7%	9 497	43,2%	28,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	10 000	100	1,0%	641	6,4%	3 571	35,7%	4 312	43,1%	1 081	134,8%	230,5%
Operational costs	37 023	36 032	6 968	18,8%	15 052	40,7%	4 286	11,9%	26 305	73,0%	(21 337)	51,0%	(120,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**81 516**	**(15 373)**	**72 576**	**-**	**43 527**	**-**	**39 161**	**-**	**155 264**	**-**	**28 988**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	101 440	102 449	1 000	1,0%	(1 000)	(1,0%)	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**182 956**	**87 076**	**73 576**		**42 527**		**39 161**		**155 264**		**28 988**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**182 956**	**87 076**	**73 576**		**42 527**		**39 161**		**155 264**		**28 988**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**182 956**	**87 076**	**73 576**		**42 527**		**39 161**		**155 264**		**28 988**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**182 956**	**87 076**	**73 576**		**42 527**		**39 161**		**155 264**		**28 988**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**104 940**	**107 210**	**12 152**	**11,6%**	**22 694**	**21,6%**	**16 594**	**15,5%**	**51 440**	**48,0%**	**2 943**	**62,8%**	**463,8%**
National Government	101 440	102 140	12 152	12,0%	22 172	21,9%	16 504	16,2%	50 829	49,8%	2 850	62,4%	479,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**101 440**	**102 140**	**12 152**	**12,0%**	**22 172**	**21,9%**	**16 504**	**16,2%**	**50 829**	**49,8%**	**2 850**	**62,4%**	**479,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	5 070	-	-	521	14,9%	90	1,8%	611	12,1%	93	67,1%	(3,6%)
Capital Expenditure Functional	**104 940**	**107 519**	**12 152**	**11,6%**	**22 694**	**21,6%**	**16 594**	**15,4%**	**51 440**	**47,8%**	**2 943**	**62,8%**	**463,8%**
Municipal governance and administration	**-**	**1 570**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	970	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	600	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 000**	**4 000**	**227**	**5,7%**	**2 289**	**57,2%**	**787**	**19,7%**	**3 303**	**82,6%**	**-**	**-**	**(100,0%)**
Community and Social Services	4 000	4 000	227	5,7%	2 289	57,2%	787	19,7%	3 303	82,6%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 244**	**18 944**	**1 160**	**6,4%**	**4 707**	**25,8%**	**1 561**	**8,2%**	**7 429**	**39,2%**	**3 260**	**64,6%**	**(52,1%)**
Planning and Development	9 500	9 500	148	1,6%	925	9,7%	477	5,0%	1 550	16,3%	93	67,1%	411,3%
Road Transport	8 744	9 444	1 012	11,6%	3 783	43,3%	1 084	11,5%	5 879	62,2%	3 167	63,8%	(65,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**82 697**	**83 006**	**10 765**	**13,0%**	**15 698**	**19,0%**	**14 246**	**17,2%**	**40 708**	**49,0%**	**(317)**	**61,8%**	**(4 600,8%)**
Energy sources	17 832	17 832	-	-	-	-	6 825	38,3%	6 825	38,3%	-	2,7%	(100,0%)
Water Management	57 720	57 720	8 735	15,1%	13 412	23,2%	5 947	10,3%	28 095	48,7%	(958)	59,7%	(720,6%)
Waste Water Management	4 945	5 254	118	2,4%	2 285	46,2%	1 474	28,1%	3 877	73,8%	642	71,9%	129,7%
Waste Management	2 200	2 200	1 911	86,9%	-	-	-	-	1 911	86,9%	-	96,1%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**702 115**	**708 203**	**153 727**	**21,9%**	**120 406**	**17,1%**	**96 516**	**13,6%**	**370 649**	**52,3%**	**78 000**	**51,3%**	**23,7%**
Property rates	72 346	57 161	5 658	7,8%	17 748	24,5%	8 248	14,4%	31 653	55,4%	5 157	41,6%	59,9%
Service charges	218 166	277 836	25 499	11,7%	29 771	13,6%	30 054	10,8%	85 323	30,7%	25 982	44,0%	15,7%
Other revenue	62 252	28 427	11 673	18,8%	2 841	4,6%	11 796	41,5%	26 310	92,6%	2 431	8,8%	385,2%
Transfers and Subsidies - Operational	173 844	173 762	69 824	40,2%	55 888	32,1%	41 870	24,1%	167 581	96,4%	39 429	86,0%	6,2%
Transfers and Subsidies - Capital	101 440	102 449	41 000	40,4%	11 106	10,9%	2 500	2,4%	54 606	53,3%	5 000	34,9%	(50,0%)
Interest	74 067	68 567	73	,1%	3 053	4,1%	2 048	3,0%	5 174	7,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(369 449)**	**(381 146)**	**(128 093)**	**34,7%**	**(127 860)**	**34,6%**	**(87 731)**	**23,0%**	**(343 685)**	**90,2%**	**(49 141)**	**41,9%**	**78,5%**
Suppliers and employees	(361 449)	(373 146)	(128 093)	35,4%	(127 860)	35,4%	(87 731)	23,5%	(343 685)	92,1%	(49 141)	42,7%	78,5%
Finance charges	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**332 667**	**327 056**	**25 633**	**7,7%**	**(7 454)**	**(2,2%)**	**8 785**	**2,7%**	**26 964**	**8,2%**	**28 859**	**126,7%**	**(69,6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(25 000)**	**-**	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-
Payments	**(104 940)**	**(107 210)**	**(17 435)**	**16,6%**	**(23 522)**	**22,4%**	**(12 167)**	**11,3%**	**(53 124)**	**49,6%**	**(4 652)**	**61,8%**	**161,6%**
Capital assets	(104 940)	(107 210)	(17 435)	16,6%	(23 522)	22,4%	(12 167)	11,3%	(53 124)	49,6%	(4 652)	61,8%	161,6%
Net Cash from/(used) Investing Activities	**(104 940)**	**(107 210)**	**(42 435)**	**40,4%**	**1 478**	**(1,4%)**	**(12 167)**	**11,3%**	**(53 124)**	**49,6%**	**(4 652)**	**63,9%**	**161,6%**
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	**227 726**	**219 846**	**(16 802)**	**(7,4%)**	**(5 976)**	**(2,6%)**	**(3 382)**	**(1,5%)**	**(26 159)**	**(11,9%)**	**24 207**	**473,2%**	**(114,0%)**
Cash/cash equivalents at the year begin:	32 142	32 142	15 843	49,3%	(9 061)	(28,2%)	(13 598)	(42,3%)	15 843	49,3%	47 436	46,0%	(128,7%)
Cash/cash equivalents at the year end:	**259 868**	**251 988**	**(9 061)**	**(3,5%)**	**(13 598)**	**(5,2%)**	**(16 980)**	**(6,7%)**	**(16 980)**	**(6,7%)**	**71 643**	**64,3%**	**(123,7%)**

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	3 147	1,3%	2 575	1,1%	3 007	1,2%	232 410	96,4%	241 139	18,8%	(139)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 821	3,9%	1 356	1,9%	1 644	2,3%	65 924	91,9%	71 744	5,6%	(40)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 778	1,3%	3 063	1,1%	2 890	1,0%	278 300	96,6%	288 031	22,4%	(187)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 550	2,4%	3 053	2,1%	3 321	2,2%	137 988	93,3%	147 912	11,5%	(128)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	1 161	1,5%	1 000	1,3%	969	1,3%	72 194	95,8%	75 324	5,9%	(66)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 789	1,5%	6 921	1,8%	6 838	1,8%	368 680	95,0%	388 229	30,2%	(20)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	,2%	292	,4%	135	,2%	70 591	99,2%	71 167	5,5%	(32)	-	-	-
Total By Income Source	**20 396**	**1,6%**	**18 259**	**1,4%**	**18 804**	**1,5%**	**1 226 087**	**95,5%**	**1 283 545**	**100,0%**	**(612)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 125	2,8%	2 075	1,8%	2 157	1,9%	106 239	93,5%	113 595	8,9%	(104)	(,1%)	-	-
Commercial	2 575	1,3%	2 321	1,2%	2 272	1,2%	183 704	96,2%	190 872	14,9%	4	-	-	-
Households	14 696	1,5%	13 863	1,4%	14 375	1,5%	936 144	95,6%	979 078	76,3%	(512)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 396**	**1,6%**	**18 259**	**1,4%**	**18 804**	**1,5%**	**1 226 087**	**95,5%**	**1 283 545**	**100,0%**	**(612)**	**-**	**-**	**-**

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)	1 298	88,3%	64	4,3%	-	-	109	7,4%	1 471	14,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 081	90,1%	483	5,4%	-	-	403	4,5%	8 967	85,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 379**	**89,9%**	**546**	**5,2%**	**-**	**-**	**512**	**4,9%**	**10 437**	**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.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 247 229**	**1 256 651**	**372 508**	**29,9%**	**259 492**	**20,8%**	**338 909**	**27,0%**	**970 909**	**77,3%**	**333 213**	**71,2%**	**1,7%**
Exchange Revenue													
Service charges - Electricity	507 626	435 835	136 115	26,8%	45 514	9,0%	122 287	28,1%	303 915	69,7%	123 560	70,6%	(1,0%)
Service charges - Water	78 122	82 565	20 176	25,8%	19 420	24,9%	22 105	26,8%	61 701	74,7%	36 046	39,4%	(38,7%)
Service charges - Waste Water Management	71 223	82 456	20 799	29,2%	20 429	28,7%	20 325	24,7%	61 554	74,7%	38 543	140,0%	(47,3%)
Service charges - Waste Management	53 900	61 616	15 195	28,2%	14 918	27,7%	14 698	23,9%	44 811	72,7%	30 327	136,3%	(51,5%)
Sale of Goods and Rendering of Services	1 618	2 644	604	37,3%	816	50,4%	539	20,4%	1 959	74,1%	248	32,7%	117,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 241	83 241	-	-	-	-	-	-	-	-	21 609	74,0%	(100,0%)
Interest earned from Current and Non Current Assets	1 078	440	54	5,0%	36	3,3%	1 607	365,3%	1 697	385,8%	799	114,3%	101,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 849	2 563	652	22,9%	638	22,4%	630	24,6%	1 921	74,9%	557	58,6%	13,1%
Licence and permits	50	250	2	3,3%	180	359,9%	26	10,6%	208	83,2%	-	85,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	163	34	12,5%	46	16,8%	44	27,2%	125	76,5%	45	43,3%	(1,8%)
Non-Exchange Revenue													
Property rates	219 697	251 399	61 979	28,2%	63 001	28,7%	62 841	25,0%	187 821	74,7%	39 154	39,4%	60,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 865	4 510	467	16,3%	262	9,1%	227	5,0%	956	21,2%	61	7,5%	275,2%
Licences or permits	4	-	-	-	-	-	-	-	-	-	-	62,0%	-
Transfer and subsidies - Operational	185 568	185 568	77 656	41,8%	57 530	31,0%	54 748	29,5%	189 934	102,4%	42 265	98,2%	29,5%
Interest	39 113	67 259	38 776	99,1%	36 701	93,8%	38 830	57,7%	114 307	170,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(3 859)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 621 919**	**1 621 174**	**323 111**	**19,9%**	**293 273**	**18,1%**	**296 554**	**18,3%**	**912 938**	**56,3%**	**105 398**	**54,8%**	**181,4%**
Employee related costs	338 791	337 151	314	,1%	53 680	15,8%	32 894	9,8%	86 887	25,8%	27 466	56,8%	19,8%
Remuneration of councillors	14 435	15 972	2 095	14,5%	128	,9%	9 443	59,1%	11 666	73,0%	2 193	73,6%	330,5%
Bulk purchases - electricity	574 872	574 872	256 881	44,7%	134 610	23,4%	112 087	19,5%	503 578	87,6%	65 445	72,4%	71,3%
Inventory consumed	82 506	45 539	3 983	4,8%	3 484	4,2%	32 854	72,1%	40 321	88,5%	5 783	20,5%	468,1%
Debt impairment	206 986	183 569	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 511	69 632	-	-	-	-	-	-	-	-	-	16,7%	-
Interest	68 256	84 506	18 623	27,3%	27 203	39,9%	50 147	59,3%	95 974	113,6%	(37 330)	68,1%	(234,3%)
Contracted services	128 086	153 566	26 103	20,4%	25 085	19,6%	42 697	27,8%	93 885	61,1%	25 582	69,1%	66,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	77 654	76 654	5 244	6,8%	26 513	34,1%	1 309	1,7%	33 066	43,1%	3 172	4,1%	(58,7%)
Operational costs	72 823	74 049	9 868	13,6%	22 570	31,0%	15 124	20,4%	47 561	64,2%	13 086	65,5%	15,6%
Losses on disposal of Assets	-	3 122	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	2 541	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(374 689)**	**(364 523)**	**49 397**	**-**	**(33 782)**	**-**	**42 355**	**-**	**57 971**	**-**	**227 815**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	50 113	50 039	11 746	23,4%	10 343	20,6%	19 100	38,2%	41 189	82,3%	589	34,8%	3 144,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**99 159**		**228 404**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**99 159**		**228 404**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**99 159**		**228 404**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**99 159**		**228 404**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**73 863**	**80 244**	**14 210**	**19,2%**	**21 200**	**28,7%**	**9 317**	**11,6%**	**44 727**	**55,7%**	**8 289**	**40,9%**	**12,4%**
National Government	60 113	60 099	12 953	21,5%	20 417	34,0%	7 902	13,1%	41 271	68,7%	4 300	31,1%	83,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 113**	**60 099**	**12 953**	**21,5%**	**20 417**	**34,0%**	**7 902**	**13,1%**	**41 271**	**68,7%**	**4 300**	**31,1%**	**83,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 750	20 145	1 257	9,1%	783	5,7%	1 416	7,0%	3 456	17,2%	3 988	56,2%	(64,5%)
Capital Expenditure Functional	**73 863**	**80 244**	**14 210**	**19,2%**	**21 200**	**28,7%**	**9 317**	**11,6%**	**44 727**	**55,7%**	**8 289**	**40,9%**	**12,4%**
Municipal governance and administration	**13 700**	**13 702**	**1 257**	**9,2%**	**783**	**5,7%**	**734**	**5,4%**	**2 774**	**20,2%**	**1 292**	**32,2%**	**(43,2%)**
Executive and Council	1 500	1 400	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 200	12 302	1 257	10,3%	783	6,4%	734	6,0%	2 774	22,6%	1 292	32,2%	(43,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 850**	**4 850**	**902**	**10,2%**	**-**	**-**	**1 186**	**24,5%**	**2 088**	**43,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	8 800	4 800	902	10,3%	-	-	1 186	24,7%	2 088	43,5%	-	-	(100,0%)
Sport And Recreation	50	50	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 000**	**10 060**	**-**	**-**	**3 246**	**32,5%**	**1 087**	**10,8%**	**4 333**	**43,1%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	10 060	-	-	3 246	32,5%	1 087	10,8%	4 333	43,1%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 313**	**51 632**	**12 051**	**29,2%**	**17 171**	**41,6%**	**6 310**	**12,2%**	**35 532**	**68,8%**	**6 996**	**51,5%**	**(9,8%)**
Energy sources	26 184	41 647	10 281	39,3%	13 809	52,7%	6 310	15,2%	30 400	73,0%	607	35,7%	940,4%
Water Management	3 234	3 234	1 739	53,8%	571	17,7%	-	-	2 310	71,4%	3 694	42,8%	(100,0%)
Waste Water Management	2 500	2 500	-	-	2 174	87,0%	-	-	2 174	87,0%	-	27,3%	-
Waste Management	9 395	4 251	30	,3%	617	6,6%	-	-	648	15,2%	2 696	80,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 123 030**	**1 122 392**	**334 186**	**29,8%**	**382 582**	**34,1%**	**347 663**	**31,0%**	**1 064 431**	**94,8%**	**268 544**	**92,8%**	**29,5%**
Property rates	175 758	175 758	30 223	17,2%	43 981	25,0%	32 602	18,5%	106 807	60,8%	24 887	44,0%	31,0%
Service charges	568 696	568 696	133 422	23,5%	148 610	26,1%	146 605	25,8%	428 637	75,4%	124 524	87,2%	17,7%
Other revenue	102 703	102 703	13 151	12,8%	18 812	18,3%	344	,3%	32 307	31,5%	5 659	56,3%	(93,9%)
Transfers and Subsidies - Operational	185 568	185 568	79 173	42,7%	59 789	32,2%	55 034	29,7%	193 996	104,5%	53 440	105,8%	3,0%
Transfers and Subsidies - Capital	50 113	50 113	78 019	155,7%	102 685	204,9%	107 603	214,7%	288 307	575,3%	59 366	275,7%	81,3%
Interest	40 191	39 553	199	,5%	8 704	21,7%	5 476	13,8%	14 379	36,4%	668	-	720,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 048 787)**	**(1 151 590)**	**(210 331)**	**20,1%**	**(97 304)**	**9,3%**	**(157 539)**	**13,7%**	**(465 174)**	**40,4%**	**(85 488)**	**29,0%**	**84,3%**
Suppliers and employees	(980 531)	(1 083 334)	(210 331)	21,5%	(97 304)	9,9%	(157 539)	14,5%	(465 174)	42,9%	(85 488)	29,0%	84,3%
Finance charges	(68 256)	(68 256)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**74 243**	**(29 198)**	**123 855**	**166,8%**	**285 279**	**384,2%**	**190 124**	**(651,2%)**	**599 257**	**(2 052,4%)**	**183 056**	**(121,2%)**	**3,9%**
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	**(73 863)**	**(73 863)**	**(16 875)**	**22,8%**	**(23 107)**	**31,3%**	**(10 227)**	**13,8%**	**(50 209)**	**68,0%**	**(8 534)**	**48,4%**	**19,8%**
Capital assets	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(50 209)	68,0%	(8 534)	48,4%	19,8%
Net Cash from/(used) Investing Activities	**(73 863)**	**(73 863)**	**(16 875)**	**22,8%**	**(23 107)**	**31,3%**	**(10 227)**	**13,8%**	**(50 209)**	**68,0%**	**(8 534)**	**48,4%**	**19,8%**
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	**380**	**(103 061)**	**106 980**	**28 184,3%**	**262 172**	**69 070,0%**	**179 896**	**(174,6%)**	**549 048**	**(532,7%)**	**174 522**	**(87,0%)**	**3,1%**
Cash/cash equivalents at the year begin:	9 039	39 035	4 959	54,9%	121 981	1 349,5%	384 150	984,1%	4 959	12,7%	248 415	200,5%	54,6%
Cash/cash equivalents at the year end:	**9 418**	**(64 026)**	**121 981**	**1 295,1%**	**384 150**	**4 078,7%**	**564 047**	**(881,0%)**	**564 047**	**(881,0%)**	**422 937**	**(95,6%)**	**33,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 575	1,7%	5 764	1,3%	5 362	1,2%	436 193	95,9%	454 893	18,6%	(4)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 994	9,5%	16 190	4,0%	15 847	4,0%	329 930	82,5%	399 961	16,3%	(2)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 553	3,9%	13 593	3,0%	12 731	2,8%	411 018	90,4%	454 896	18,6%	(243)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 637	2,7%	6 803	2,4%	6 633	2,4%	258 387	92,5%	279 461	11,4%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 836	2,7%	5 111	2,4%	5 003	2,3%	199 594	92,6%	215 544	8,8%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 929	100,0%	8 929	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	13 070	2,1%	12 815	2,0%	13 061	2,1%	588 263	93,8%	627 208	25,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	,2%	10	,1%	8	,1%	7 542	99,6%	7 575	,3%	-	-	-	-
Total By Income Source	**89 678**	**3,7%**	**60 286**	**2,5%**	**58 645**	**2,4%**	**2 239 857**	**91,5%**	**2 448 466**	**100,0%**	**(250)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 067	4,7%	7 157	4,2%	8 370	4,9%	146 589	86,1%	170 183	7,0%	-	-	-	-
Commercial	39 176	9,9%	15 141	3,8%	12 980	3,3%	329 841	83,1%	397 139	16,2%	-	-	-	-
Households	42 434	2,3%	37 987	2,0%	37 295	2,0%	1 763 427	93,7%	1 881 144	76,8%	(250)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**89 678**	**3,7%**	**60 286**	**2,5%**	**58 645**	**2,4%**	**2 239 857**	**91,5%**	**2 448 466**	**100,0%**	**(250)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	19 376	2,9%	20 437	3,0%	9 952	1,5%	623 602	92,6%	673 367	19,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	56	2,4%	603	26,2%	1 646	71,4%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 773	1,7%	32 298	1,3%	20 846	,9%	2 321 852	96,1%	2 415 770	70,1%
Auditor-General	126	3,2%	365	9,4%	-	-	3 410	87,4%	3 901	,1%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	10,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**60 276**	**1,7%**	**53 157**	**1,5%**	**31 401**	**,9%**	**3 302 667**	**95,8%**	**3 447 500**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**379 895**	**399 282**	**105 025**	**27,6%**	**20 862**	**5,5%**	**19 708**	**4,9%**	**145 594**	**36,5%**	**84 463**	**76,4%**	**(76,7%)**
Exchange Revenue													
Service charges - Electricity	104 750	85 065	19 871	19,0%	8 227	7,9%	6 347	7,5%	34 445	40,5%	20 922	64,7%	(69,7%)
Service charges - Water	28 963	29 328	7 447	25,7%	1 523	5,3%	2 385	8,1%	11 355	38,7%	7 049	75,6%	(66,2%)
Service charges - Waste Water Management	26 508	28 976	7 334	27,7%	2 342	8,8%	2 373	8,2%	12 049	41,6%	6 733	79,9%	(64,8%)
Service charges - Waste Management	9 941	11 216	2 803	28,2%	934	9,4%	935	8,3%	4 672	41,7%	2 635	81,6%	(64,5%)
Sale of Goods and Rendering of Services	3 396	2 226	402	11,8%	409	12,0%	91	4,1%	902	40,5%	231	28,9%	(60,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 522	54 294	13 214	27,8%	4 690	9,9%	4 648	8,6%	22 552	41,5%	12 605	73,1%	(63,1%)
Interest earned from Current and Non Current Assets	376	364	123	32,8%	18	4,8%	10	2,7%	151	41,5%	97	116,2%	(90,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	348	436	114	32,7%	37	10,7%	30	7,0%	181	41,5%	114	99,7%	(73,2%)
Licence and permits	8 683	2 938	993	11,4%	24	,3%	242	8,2%	1 258	42,8%	833	29,6%	(71,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50	35 128	9	17,2%	13	26,5%	-	-	22	,1%	0	17,4%	(100,0%)
Non-Exchange Revenue													
Property rates	38 992	38 992	8 481	21,8%	2 634	6,8%	2 635	6,8%	13 751	35,3%	7 852	64,0%	(66,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	167	120	20	12,2%	12	6,9%	11	9,1%	43	35,7%	39	61,4%	(71,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 199	110 199	44 214	40,1%	-	-	-	-	44 214	40,1%	25 352	96,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**374 008**	**392 355**	**83 434**	**22,3%**	**30 144**	**8,1%**	**9 565**	**2,4%**	**123 143**	**31,4%**	**106 433**	**63,7%**	**(91,0%)**
Employee related costs	81 582	81 582	22 822	28,0%	8 314	10,2%	-	-	31 136	38,2%	59 742	83,1%	(100,0%)
Remuneration of councillors	6 770	7 950	1 788	26,4%	623	9,2%	-	-	2 411	30,3%	6 149	95,4%	(100,0%)
Bulk purchases - electricity	112 106	112 106	31 908	28,5%	7 736	6,9%	7 421	6,6%	47 066	42,0%	22 815	74,3%	(67,5%)
Inventory consumed	13 132	14 450	2 779	21,2%	2 449	18,6%	267	1,8%	5 496	38,0%	4 977	102,9%	(94,6%)
Debt impairment	70 295	82 917	-	-	-	-	-	-	-	-	-	16,6%	-
Depreciation and amortisation	21 127	21 127	-	-	-	-	-	-	-	-	-	-	-
Interest	9 439	10 500	3 985	42,2%	1 819	19,3%	1 514	14,4%	7 318	69,7%	2 055	188,4%	(26,3%)
Contracted services	40 549	40 549	10 005	24,7%	4 706	11,6%	182	,4%	14 892	36,7%	4 397	47,5%	(95,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 007	21 174	10 146	53,4%	4 498	23,7%	180	,9%	14 824	70,0%	6 299	119,7%	(97,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 888**	**6 927**	**21 591**	**-**	**(9 283)**	**-**	**10 143**	**-**	**22 452**	**-**	**(21 970)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 721	35 721	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 609**	**42 648**	**21 591**		**(9 283)**		**10 143**		**22 452**		**(21 970)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**41 609**	**42 648**	**21 591**		**(9 283)**		**10 143**		**22 452**		**(21 970)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 609**	**42 648**	**21 591**		**(9 283)**		**10 143**		**22 452**		**(21 970)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	82	-	9	557,9%	47,1%
Surplus/(Deficit) for the year	**41 609**	**42 648**	**21 652**		**(9 274)**		**10 156**		**22 534**		**(21 961)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**34 410**	**34 410**	**4 395**	**12,8%**	**3 755**	**10,9%**	**100**	**,3%**	**8 250**	**24,0%**	**2 939**	**51,6%**	**(96,6%)**
National Government	34 410	34 410	4 156	12,1%	3 755	10,9%	-	-	7 910	23,0%	2 533	50,5%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 410**	**34 410**	**4 156**	**12,1%**	**3 755**	**10,9%**	**-**	**-**	**7 910**	**23,0%**	**2 533**	**50,5%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	239	-	-	-	100	-	340	-	406	-	(75,3%)
Capital Expenditure Functional	**34 410**	**34 410**	**4 395**	**12,8%**	**3 828**	**11,1%**	**100**	**,3%**	**8 323**	**24,2%**	**7 535**	**65,7%**	**(98,7%)**
Municipal governance and administration	**-**	**-**	**239**	**-**	**73**	**-**	**100**	**-**	**413**	**-**	**458**	**-**	**(78,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	239	-	73	-	100	-	413	-	458	-	(78,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 656**	**15 656**	**4 156**	**26,5%**	**-**	**-**	**-**	**-**	**4 156**	**26,5%**	**6 268**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 656	15 656	4 156	26,5%	-	-	-	-	4 156	26,5%	6 268	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 754**	**13 754**	**-**	**-**	**3 755**	**27,3%**	**-**	**-**	**3 755**	**27,3%**	**808**	**38,2%**	**(100,0%)**
Energy sources	9 503	9 503	-	-	3 755	39,5%	-	-	3 755	39,5%	-	31,2%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 251	2 251	-	-	-	-	-	-	-	-	808	116,6%	(100,0%)
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**316 089**	**331 141**	**130 878**	**41,4%**	**20 517**	**6,5%**	**17 381**	**5,2%**	**168 775**	**51,0%**	**66 759**	**77,4%**	**(74,0%)**
Property rates	23 808	22 615	4 412	18,5%	966	4,1%	416	1,8%	5 794	25,6%	6 459	81,2%	(93,6%)
Service charges	100 296	89 659	28 574	28,5%	8 773	8,7%	8 007	8,9%	45 354	50,6%	25 270	67,4%	(68,3%)
Other revenue	45 688	41 092	29 852	65,3%	3 695	8,1%	8 220	20,0%	41 767	101,6%	2 871	22,2%	186,4%
Transfers and Subsidies - Operational	110 199	110 199	51 553	46,8%	1 580	1,4%	738	,7%	53 870	48,9%	28 477	108,7%	(97,4%)
Transfers and Subsidies - Capital	35 721	35 721	16 488	46,2%	5 503	15,4%	-	-	21 991	61,6%	3 683	72,9%	(100,0%)
Interest	376	31 855	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(277 370)**	**(274 783)**	**(68 432)**	**24,7%**	**(10 936)**	**3,9%**	**(2 423)**	**,9%**	**(81 791)**	**29,8%**	**(51 615)**	**59,6%**	**(95,3%)**
Suppliers and employees	(269 219)	(264 283)	(68 432)	25,4%	(10 936)	4,1%	(2 423)	,9%	(81 791)	30,9%	(51 615)	63,4%	(95,3%)
Finance charges	(8 150)	(10 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**38 719**	**56 358**	**62 446**	**161,3%**	**9 580**	**24,7%**	**14 958**	**26,5%**	**86 984**	**154,3%**	**15 145**	**225,1%**	**(1,2%)**
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	**(34 410)**	**(34 410)**	**(5 979)**	**17,4%**	**(2 510)**	**7,3%**	**-**	**-**	**(8 489)**	**24,7%**	**(2 561)**	**43,5%**	**(100,0%)**
Capital assets	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(8 489)	24,7%	(2 561)	43,5%	(100,0%)
Net Cash from/(used) Investing Activities	**(34 410)**	**(34 410)**	**(5 979)**	**17,4%**	**(2 510)**	**7,3%**	**-**	**-**	**(8 489)**	**24,7%**	**(2 561)**	**43,5%**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 309**	**21 948**	**56 467**	**1 310,6%**	**7 070**	**164,1%**	**14 958**	**68,2%**	**78 496**	**357,6%**	**12 583**	**(2 294,5%)**	**18,9%**
Cash/cash equivalents at the year begin:	109 912	4 375	5 835	5,3%	60 842	55,4%	67 912	1 552,4%	5 835	133,4%	60 504	21,8%	12,2%
Cash/cash equivalents at the year end:	**114 221**	**26 323**	**60 842**	**53,3%**	**67 912**	**59,5%**	**82 870**	**314,8%**	**82 870**	**314,8%**	**73 087**	**66,8%**	**13,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgopane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**3 300 378**	**3 306 726**	**777 492**	**23,6%**	**739 526**	**22,4%**	**707 885**	**21,4%**	**2 224 904**	**67,3%**	**646 117**	**63,2%**	**9,6%**
Exchange Revenue													
Service charges - Electricity	994 107	994 107	195 623	19,7%	187 050	18,8%	232 923	23,4%	615 597	61,9%	129 271	43,8%	80,2%
Service charges - Water	714 085	714 085	128 453	18,0%	124 091	17,4%	125 941	17,6%	378 486	53,0%	113 238	49,0%	11,2%
Service charges - Waste Water Management	182 706	182 706	40 720	22,3%	40 726	22,3%	40 109	22,0%	121 555	66,5%	32 493	63,1%	23,4%
Service charges - Waste Management	180 036	180 036	38 913	21,6%	38 945	21,6%	38 488	21,4%	116 346	64,6%	37 229	62,0%	3,4%
Sale of Goods and Rendering of Services	6 455	7 289	1 280	19,8%	2 450	38,0%	1 239	17,0%	4 969	68,2%	1 890	105,3%	(34,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213 599	213 599	63 953	29,9%	57 859	27,1%	56 976	26,7%	178 788	83,7%	63 752	87,7%	(10,6%)
Interest earned from Current and Non Current Assets	16 375	16 375	1 650	10,1%	1 613	9,9%	61	,4%	3 324	20,3%	3 010	81,7%	(98,0%)
Dividends	25	25	171	683,1%	-	-	(171)	(683,1%)	-	-	-	-	(100,0%)
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 698	10 468	1 941	34,1%	2 152	37,8%	2 718	26,0%	6 811	65,1%	1 460	92,6%	86,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 851	6 508	692	11,8%	295	5,0%	152	2,3%	1 139	17,5%	1 081	12,5%	(85,9%)
Non-Exchange Revenue													
Property rates	445 250	445 250	96 861	21,8%	98 052	22,0%	90 267	20,3%	285 181	64,0%	101 770	68,6%	(11,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 836	18 730	2 268	11,4%	2 273	11,5%	1 899	10,1%	6 440	34,4%	1 032	14,3%	84,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492 163	493 357	196 342	39,9%	170 590	34,7%	109 629	22,2%	476 562	96,6%	116 326	99,2%	(5,8%)
Interest	21 688	21 688	8 625	39,8%	8 364	38,6%	7 653	35,3%	24 642	113,6%	8 106	85,1%	(5,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	5 066	-	-	-	5 066	-	35 459	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 988 528**	**3 959 362**	**917 276**	**23,0%**	**712 512**	**17,9%**	**1 171 091**	**29,6%**	**2 800 878**	**70,7%**	**760 224**	**77,2%**	**54,0%**
Employee related costs	787 368	787 368	169 598	21,5%	185 207	23,5%	192 444	24,4%	547 249	69,5%	161 083	70,0%	19,5%
Remuneration of councillors	35 480	35 480	7 706	21,7%	8 996	25,4%	7 978	22,5%	24 680	69,6%	7 717	83,2%	3,4%
Bulk purchases - electricity	853 967	1 101 613	435 823	51,0%	173 133	20,3%	217 788	19,8%	826 744	75,0%	208 993	101,0%	4,2%
Inventory consumed	515 279	553 148	140 229	27,2%	106 372	20,6%	157 627	28,5%	404 228	73,1%	193 979	79,5%	(18,7%)
Debt impairment	988 750	504 766	-	-	-	-	416 241	82,5%	416 241	82,5%	-	-	(100,0%)
Depreciation and amortisation	165 837	145 837	32 522	19,6%	29 205	17,6%	30 114	20,6%	91 840	63,0%	31 368	46,2%	(4,0%)
Interest	140 087	170 087	48 044	34,3%	43 410	31,0%	64 814	38,1%	156 269	91,9%	40 168	182,9%	61,4%
Contracted services	329 863	456 579	55 895	16,9%	113 050	34,3%	49 347	10,8%	218 292	47,8%	51 326	58,8%	(3,9%)
Transfers and subsidies	28 361	37 361	9 619	33,9%	9 109	32,1%	10 080	27,0%	28 807	77,1%	10 379	79,6%	(2,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	143 537	167 125	17 841	12,4%	38 970	27,1%	24 658	14,8%	81 469	48,7%	19 174	55,5%	28,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	5 059	-	-	-	5 059	-	36 037	-	(100,0%)
Surplus/(Deficit)	**(688 150)**	**(652 636)**	**(139 784)**	**-**	**27 015**	**-**	**(463 206)**	**-**	**(575 975)**	**-**	**(114 107)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	117 651	126 934	36 326	30,9%	55 803	47,4%	12 418	9,8%	104 547	82,4%	43 426	92,0%	(71,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(471 428)**		**(70 681)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**273 653**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,2%**	**25 042**	**8,2%**	**146 280**	**48,1%**	**45 503**	**67,5%**	**(45,0%)**
National Government	114 053	123 313	38 294	33,6%	41 200	36,1%	9 204	7,5%	88 699	71,9%	26 413	90,1%	(65,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	5 776	65,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114 053**	**123 313**	**38 294**	**33,6%**	**41 200**	**36,1%**	**9 204**	**7,5%**	**88 699**	**71,9%**	**32 189**	**88,0%**	**(71,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159 600	180 830	11 337	7,1%	30 407	19,1%	15 838	8,8%	57 581	31,8%	13 314	32,7%	19,0%
Capital Expenditure Functional	**273 903**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,1%**	**26 073**	**8,6%**	**147 311**	**48,4%**	**45 503**	**67,6%**	**(42,7%)**
Municipal governance and administration	**37 050**	**29 380**	**447**	**1,2%**	**2 970**	**8,0%**	**5 825**	**19,8%**	**9 242**	**31,5%**	**860**	**50,0%**	**577,5%**
Executive and Council	300	630	19	6,2%	15	4,8%	199	31,6%	232	36,8%	-	48,4%	(100,0%)
Finance and administration	36 750	28 750	428	1,2%	2 955	8,0%	5 626	19,6%	9 010	31,3%	860	50,1%	554,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 150**	**11 550**	**8**	**-**	**23**	**,1%**	**372**	**3,2%**	**402**	**3,5%**	**843**	**31,1%**	**(55,9%)**
Community and Social Services	10 150	8 000	8	,1%	23	,2%	(8)	(,1%)	23	,3%	824	68,8%	(100,9%)
Sport And Recreation	7 000	3 500	-	-	-	-	379	10,8%	379	10,8%	-	-	(100,0%)
Public Safety	-	50	-	-	-	-	-	-	-	-	19	1,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**67 426**	**72 043**	**15 703**	**23,3%**	**19 366**	**28,7%**	**2 789**	**3,9%**	**37 858**	**52,5%**	**22 578**	**74,3%**	**(87,6%)**
Planning and Development	57 276	56 893	15 703	27,4%	19 341	33,8%	2 434	4,3%	37 478	65,9%	16 426	81,8%	(85,2%)
Road Transport	10 150	15 150	-	-	25	,2%	355	2,3%	380	2,5%	5 811	68,0%	(93,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	341	6,9%	(100,0%)
Trading Services	**152 277**	**191 171**	**33 473**	**22,0%**	**49 249**	**32,3%**	**17 087**	**8,9%**	**99 809**	**52,2%**	**21 222**	**64,7%**	**(19,5%)**
Energy sources	67 390	101 390	23 099	34,3%	30 603	45,4%	10 672	10,5%	64 374	63,5%	12 197	76,9%	(12,5%)
Water Management	30 000	31 000	-	-	78	,3%	6 497	21,0%	6 575	21,2%	5 964	88,6%	8,9%
Waste Water Management	38 083	41 976	3 020	7,9%	8 667	22,8%	2 561	6,1%	14 247	33,9%	3 060	24,0%	(16,3%)
Waste Management	16 804	16 804	7 354	43,8%	9 901	58,9%	(2 643)	(15,7%)	14 612	87,0%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**3 292 150**	**3 295 807**	**701 547**	**21,3%**	**653 116**	**19,8%**	**576 005**	**17,5%**	**1 930 668**	**58,6%**	**555 725**	**63,7%**	**3,6%**
Property rates	421 981	424 301	81 382	19,3%	81 165	19,2%	83 332	19,6%	245 879	57,9%	89 834	74,0%	(7,2%)
Service charges	2 206 114	2 206 114	351 102	15,9%	334 655	15,2%	336 100	15,2%	1 021 857	46,3%	284 781	50,9%	18,0%
Other revenue	37 841	38 849	10 974	29,0%	21 956	58,0%	13 470	34,7%	46 400	119,4%	12 905	84,3%	4,4%
Transfers and Subsidies - Operational	492 163	492 163	209 494	42,6%	153 817	31,3%	125 976	25,6%	489 287	99,4%	117 867	102,3%	6,9%
Transfers and Subsidies - Capital	117 651	117 541	46 587	39,6%	58 514	49,7%	14 440	12,3%	119 541	101,7%	47 674	62,6%	(69,7%)
Interest	16 375	16 814	2 008	12,3%	3 008	18,4%	2 687	16,0%	7 704	45,8%	2 663	67,7%	,9%
Dividends	25	25	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 796 944)**	**(3 268 549)**	**(406 245)**	**14,5%**	**(430 347)**	**15,4%**	**(302 826)**	**9,3%**	**(1 139 418)**	**34,9%**	**(249 239)**	**39,9%**	**21,5%**
Suppliers and employees	(2 796 944)	(3 238 549)	(406 245)	14,5%	(430 347)	15,4%	(302 826)	9,4%	(1 139 418)	35,2%	(249 239)	39,9%	21,5%
Finance charges	-	(30 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**495 206**	**27 258**	**295 302**	**59,6%**	**222 768**	**45,0%**	**273 179**	**1 002,2%**	**791 250**	**2 902,9%**	**306 486**	**417,9%**	**(10,9%)**
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	**(192 253)**	**(223 127)**	**(56 009)**	**29,1%**	**(44 954)**	**23,4%**	**(32 752)**	**14,7%**	**(133 714)**	**59,9%**	**(51 308)**	**81,4%**	**(36,2%)**
Capital assets	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(133 714)	59,9%	(51 308)	81,4%	(36,2%)
Net Cash from/(used) Investing Activities	**(192 253)**	**(223 127)**	**(56 009)**	**29,1%**	**(44 954)**	**23,4%**	**(32 752)**	**14,7%**	**(133 714)**	**59,9%**	**(51 308)**	**74,3%**	**(36,2%)**
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	**302 952**	**(195 869)**	**239 294**	**79,0%**	**177 815**	**58,7%**	**240 428**	**(122,7%)**	**657 536**	**(335,7%)**	**255 178**	**(1 904,0%)**	**(5,8%)**
Cash/cash equivalents at the year begin:	256 446	256 446	26 162	10,2%	265 053	103,4%	442 867	172,7%	26 162	10,2%	452 009	67,9%	(2,0%)
Cash/cash equivalents at the year end:	**559 398**	**60 577**	**265 053**	**47,4%**	**442 867**	**79,2%**	**683 295**	**1 128,0%**	**683 295**	**1 128,0%**	**707 187**	**313,3%**	**(3,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49 185	4,2%	24 262	2,1%	18 782	1,6%	1 080 571	92,1%	1 172 801	30,3%	(92 729)	(7,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 778	8,2%	15 900	3,3%	12 353	2,6%	414 559	85,9%	482 591	12,5%	(37 789)	(7,8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	25 892	6,9%	10 993	2,9%	10 090	2,7%	326 959	87,4%	373 934	9,7%	(14 674)	(3,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 032	3,3%	10 232	2,4%	9 303	2,2%	395 576	92,2%	429 143	11,1%	(43 583)	(10,2%)	-	-
Receivables from Exchange Transactions - Waste Management	13 229	3,3%	9 601	2,4%	8 901	2,2%	365 672	92,0%	397 404	10,3%	(39 362)	(9,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21 813	2,2%	21 351	2,2%	22 286	2,3%	916 979	93,3%	982 428	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	,6%	3 938	11,1%	487	1,4%	30 824	87,0%	35 448	,9%	(35 905)	(101,3%)	-	-
Total By Income Source	**164 128**	**4,2%**	**96 277**	**2,5%**	**82 202**	**2,1%**	**3 531 141**	**91,2%**	**3 873 748**	**100,0%**	**(264 041)**	**(6,8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 506	8,8%	4 728	9,3%	1 845	3,6%	39 948	78,3%	51 027	1,3%	-	-	-	-
Commercial	47 483	15,8%	7 470	2,5%	6 784	2,3%	238 732	79,5%	300 469	7,8%	(172)	(,1%)	-	-
Households	112 139	3,2%	84 078	2,4%	73 573	2,1%	3 252 461	92,3%	3 522 252	90,9%	(263 869)	(7,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**164 128**	**4,2%**	**96 277**	**2,5%**	**82 202**	**2,1%**	**3 531 141**	**91,2%**	**3 873 748**	**100,0%**	**(264 041)**	**(6,8%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	104 764	4,4%	19 335	,8%	132 099	5,5%	2 151 228	89,4%	2 407 425	38,2%
Bulk Water	-	-	6 582	3,9%	14 437	8,6%	147 017	87,5%	168 036	2,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59 718	1,6%	20 786	,6%	31 740	,9%	3 620 380	97,0%	3 732 625	59,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**164 482**	**2,6%**	**46 704**	**,7%**	**178 275**	**2,8%**	**5 918 625**	**93,8%**	**6 308 086**	**100,0%**

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mr Elliot Maseko	017 620 6279

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**631 427**	**900 068**	**234 313**	**37,1%**	**210 536**	**33,3%**	**97 755**	**10,9%**	**542 604**	**60,3%**	**160 205**	**78,3%**	**(39,0%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 150	3 150	63	2,0%	663	21,0%	996	31,6%	1 722	54,7%	(342)	26,8%	(390,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	39	9	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26 323	26 323	2 681	10,2%	3 561	13,5%	2 226	8,5%	8 468	32,2%	2 128	27,5%	4,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	210	210	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	945	945	129	13,6%	452	47,9%	226	23,9%	807	85,4%	328	91,2%	(31,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 192	17 192	4 202	34,5%	4 058	33,3%	364	2,1%	8 624	50,2%	4 653	59,6%	(92,2%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	588 568	852 239	227 238	38,6%	201 801	34,3%	93 944	11,0%	522 982	61,4%	153 438	80,7%	(38,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**647 662**	**916 589**	**161 748**	**25,0%**	**198 114**	**30,6%**	**104 138**	**11,4%**	**464 001**	**50,6%**	**140 370**	**63,9%**	**(25,8%)**
Employee related costs	238 516	238 476	53 850	22,6%	61 380	25,7%	58 609	24,6%	173 839	72,9%	55 731	72,1%	5,2%
Remuneration of councillors	16 740	16 740	3 597	21,5%	4 002	23,9%	3 907	23,3%	11 506	68,7%	3 604	71,6%	8,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 797	3 694	391	10,3%	943	24,8%	668	18,1%	2 001	54,2%	769	51,6%	(13,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 162	28 162	5 679	20,2%	5 654	20,1%	5 507	19,6%	16 840	59,8%	5 580	65,0%	(1,3%)
Interest	1 554	1 554	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 926	38 335	7 742	19,9%	6 504	16,7%	4 734	12,3%	18 980	49,5%	6 095	72,1%	(22,3%)
Transfers and subsidies	245 431	515 205	74 551	30,4%	97 716	39,8%	15 279	3,0%	187 547	36,4%	57 025	59,7%	(73,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	74 535	74 422	15 938	21,4%	21 915	29,4%	15 435	20,7%	53 288	71,6%	11 567	60,4%	33,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 235)**	**(16 521)**	**72 564**	**-**	**12 421**	**-**	**(6 383)**	**-**	**78 603**	**-**	**19 835**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 597	7 597	219	8,4%	1 140	43,9%	1 487	19,6%	2 845	37,5%	1 511	88,2%	(1,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**81 448**		**21 346**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**81 448**		**21 346**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**81 448**		**21 346**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**81 448**		**21 346**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	500	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**3 620**	**3 334**	**27**	**,7%**	**774**	**21,4%**	**492**	**14,7%**	**1 293**	**38,8%**	**2 036**	**89,6%**	**(75,9%)**
Municipal governance and administration	**3 620**	**3 334**	**27**	**,7%**	**774**	**21,4%**	**492**	**14,7%**	**1 293**	**38,8%**	**2 032**	**89,6%**	**(75,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 293	38,8%	2 032	89,6%	(75,8%)
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**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	4	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**634 024**	**912 665**	**350 067**	**55,2%**	**222 745**	**35,1%**	**110 123**	**12,1%**	**682 936**	**74,8%**	**204 804**	**83,1%**	**(46,2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 150	3 150	72	2,3%	762	24,2%	1 096	34,8%	1 930	61,3%	(394)	30,8%	(378,5%)
Other revenue	1 235	1 205	28 118	2 276,0%	6 185	500,6%	4 621	383,4%	38 924	3 229,0%	11 634	1 763,7%	(60,3%)
Transfers and Subsidies - Operational	600 718	869 389	313 062	52,1%	214 335	35,7%	98 575	11,3%	625 972	72,0%	185 370	77,1%	(46,8%)
Transfers and Subsidies - Capital	2 597	12 597	6 934	267,0%	-	-	4 579	36,3%	11 513	91,4%	6 910	308,6%	(33,7%)
Interest	26 323	26 323	1 881	7,1%	1 464	5,6%	1 252	4,8%	4 597	17,5%	1 283	15,8%	(2,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(619 613)**	**(888 539)**	**(29 327)**	**4,7%**	**(36 131)**	**5,8%**	**(14 531)**	**1,6%**	**(79 989)**	**9,0%**	**(46 436)**	**17,7%**	**(68,7%)**
Suppliers and employees	(619 613)	(888 539)	(29 327)	4,7%	(36 131)	5,8%	(14 531)	1,6%	(79 989)	9,0%	(46 436)	17,7%	(68,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 411**	**24 125**	**320 740**	**2 225,7%**	**186 614**	**1 294,9%**	**95 592**	**396,2%**	**602 947**	**2 499,2%**	**158 369**	**2 071,8%**	**(39,6%)**
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	**(3 620)**	**(3 334)**	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(3 620)**	**(3 334)**	-	-	-	-	-	-	-	-	-	-	-
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	**10 791**	**20 791**	**320 740**	**2 972,3%**	**186 614**	**1 729,3%**	**95 592**	**459,8%**	**602 947**	**2 900,0%**	**158 369**	**3 027,7%**	**(39,6%)**
Cash/cash equivalents at the year begin:	255 951	255 951	148 647	58,1%	488 623	190,9%	675 236	263,8%	148 647	58,1%	644 901	95,2%	4,7%
Cash/cash equivalents at the year end:	**266 742**	**276 742**	**488 623**	**183,2%**	**675 236**	**253,1%**	**770 829**	**278,5%**	**770 829**	**278,5%**	**803 269**	**292,7%**	**(4,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	30	9,7%	94	30,5%	17	5,6%	167	54,1%	309	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**30**	**9,7%**	**94**	**30,5%**	**17**	**5,6%**	**167**	**54,1%**	**309**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**773 201**	**773 201**	**166 676**	**21,6%**	**68 808**	**8,9%**	**207 433**	**26,8%**	**442 917**	**57,3%**	**139 419**	**55,4%**	**48,8%**
Exchange Revenue													
Service charges - Electricity	225 890	225 890	38 634	17,1%	50 994	22,6%	48 801	21,6%	138 429	61,3%	43 151	35,4%	13,1%
Service charges - Water	74 236	74 236	8 936	12,0%	16 439	22,1%	16 990	22,9%	42 365	57,1%	14 683	54,2%	15,7%
Service charges - Waste Water Management	13 785	13 785	2 397	17,4%	3 256	23,6%	3 282	23,8%	8 935	64,8%	3 005	50,1%	9,2%
Service charges - Waste Management	14 672	14 672	2 752	18,8%	3 979	27,1%	3 763	25,7%	10 494	71,5%	3 055	57,2%	23,2%
Sale of Goods and Rendering of Services	6 926	6 926	433	6,3%	349	5,0%	721	10,4%	1 503	21,7%	651	51,2%	10,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 454	90 454	-	-	46	,1%	544	,6%	590	,7%	33 930	104,4%	(98,4%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 572	1 572	188	11,9%	431	27,4%	440	28,0%	1 058	67,3%	282	48,1%	55,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	772	772	82	10,6%	144	18,7%	307	39,8%	533	69,0%	73	54,7%	322,0%
Non-Exchange Revenue													
Property rates	123 486	123 486	28 809	23,3%	8 403	6,8%	28 374	23,0%	65 586	53,1%	27 862	76,2%	1,8%
Surcharges and Taxes	33 486	33 486	11 377	34,0%	17 674	52,8%	17 638	52,7%	46 690	139,4%	12 418	59,2%	42,0%
Fines, penalties and forfeits	2 141	2 141	179	8,4%	183	8,5%	1 020	47,7%	1 382	64,6%	307	53,8%	231,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 985	152 985	58 455	38,2%	(3)	-	5 876	3,8%	64 328	42,0%	-	67,1%	(100,0%)
Interest	32 795	32 795	14 436	44,0%	(33 090)	(100,9%)	79 676	243,0%	61 022	186,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	2	-	-	-	2	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**878 574**	**878 574**	**129 629**	**14,8%**	**161 699**	**18,4%**	**305 088**	**34,7%**	**596 416**	**67,9%**	**193 518**	**63,2%**	**57,7%**
Employee related costs	201 439	201 439	31 763	15,8%	49 995	24,8%	52 013	25,8%	133 771	66,4%	28 720	53,0%	81,1%
Remuneration of councillors	10 101	10 101	1 542	15,3%	2 726	27,0%	2 220	22,0%	6 489	64,2%	1 881	62,1%	18,0%
Bulk purchases - electricity	203 854	203 854	56 122	27,5%	46 610	22,9%	44 487	21,8%	147 219	72,2%	38 059	66,1%	16,9%
Inventory consumed	92 124	93 124	13 423	14,6%	36 743	39,9%	28 119	30,2%	78 284	84,1%	57 679	123,8%	(51,2%)
Debt impairment	108 336	108 336	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 446	48 446	-	-	-	-	-	-	-	-	20 962	55,7%	(100,0%)
Interest	30 000	30 000	12 696	42,3%	22 637	75,5%	26 128	87,1%	61 461	204,9%	14 650	171,0%	78,3%
Contracted services	92 062	99 062	9 996	10,9%	38 991	42,4%	27 903	28,2%	76 890	77,6%	20 731	87,6%	34,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	29 800	29 800	-	-	-	-	56 494	189,6%	56 494	189,6%	-	-	(100,0%)
Operational costs	58 413	54 413	4 086	7,0%	22 221	38,0%	8 584	15,8%	34 891	64,1%	10 836	79,5%	(20,8%)
Losses on disposal of Assets	-	-	-	-	(59 139)	-	59 139	-	-	-	-	-	(100,0%)
Other Losses	-	-	-	-	916	-	-	-	916	-	-	-	-
Surplus/(Deficit)	**(105 373)**	**(105 373)**	**37 047**	**-**	**(92 891)**	**-**	**(97 655)**	**-**	**(153 499)**	**-**	**(54 099)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	53 420	53 420	-	-	-	-	27 349	51,2%	27 349	51,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	119 417	119 417	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**(126 149)**		**(54 099)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**(126 149)**		**(54 099)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**(126 149)**		**(54 099)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**(126 149)**		**(54 099)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**65 740**	**65 740**	**13 094**	**19,9%**	**13 477**	**20,5%**	**10 428**	**15,9%**	**37 000**	**56,3%**	**14 951**	**45,6%**	**(30,3%)**
National Government	53 420	53 420	2 392	4,5%	12 133	22,7%	15 456	28,9%	29 980	56,1%	6 427	31,8%	140,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 420**	**53 420**	**2 392**	**4,5%**	**12 133**	**22,7%**	**15 456**	**28,9%**	**29 980**	**56,1%**	**6 427**	**31,8%**	**140,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 320	12 320	10 703	86,9%	1 345	10,9%	(5 027)	(40,8%)	7 020	57,0%	8 524	142,0%	(159,0%)
Capital Expenditure Functional	**65 740**	**65 740**	**13 094**	**19,9%**	**13 477**	**20,5%**	**10 445**	**15,9%**	**37 017**	**56,3%**	**14 951**	**45,6%**	**(30,1%)**
Municipal governance and administration	**8 200**	**8 200**	**1 214**	**14,8%**	**1 345**	**16,4%**	**4 118**	**50,2%**	**6 676**	**81,4%**	**111**	**8,7%**	**3 617,8%**
Executive and Council	200	200	-	-	-	-	157	78,4%	157	78,4%	-	-	(100,0%)
Finance and administration	8 000	8 000	1 214	15,2%	1 345	16,8%	3 962	49,5%	6 520	81,5%	111	8,7%	3 476,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20**	**20**	**-**	**-**	**-**	**-**	**17**	**85,9%**	**17**	**85,9%**	**-**	**-**	**(100,0%)**
Community and Social Services	20	20	-	-	-	-	17	85,9%	17	85,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 521**	**14 521**	**1 349**	**9,3%**	**7 327**	**50,5%**	**1 544**	**10,6%**	**10 220**	**70,4%**	**1 367**	**34,1%**	**13,0%**
Planning and Development	100	100	-	-	-	-	50	50,1%	50	50,1%	-	-	(100,0%)
Road Transport	14 421	14 421	1 349	9,4%	7 327	50,8%	1 494	10,4%	10 170	70,5%	1 367	34,1%	9,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**42 999**	**42 999**	**10 532**	**24,5%**	**4 806**	**11,2%**	**4 766**	**11,1%**	**20 103**	**46,8%**	**13 473**	**52,3%**	**(64,6%)**
Energy sources	6 500	6 500	9 824	151,1%	2 112	32,5%	293	4,5%	12 230	188,2%	8 768	201,8%	(96,7%)
Water Management	31 499	31 499	707	2,2%	1 841	5,8%	4 472	14,2%	7 021	22,3%	4 321	31,8%	3,5%
Waste Water Management	3 000	3 000	-	-	-	-	-	-	-	-	384	50,5%	(100,0%)
Waste Management	2 000	2 000	-	-	852	42,6%	-	-	852	42,6%	-	3,6%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**730 180**	**730 180**	**143 234**	**19,6%**	**100 000**	**13,7%**	**136 335**	**18,7%**	**379 568**	**52,0%**	**94 429**	**48,1%**	**44,4%**
Property rates	137 878	137 878	19 473	14,1%	24 179	17,5%	29 986	21,7%	73 638	53,4%	23 784	85,8%	26,1%
Service charges	337 393	337 393	50 448	15,0%	75 692	22,4%	93 661	27,8%	219 800	65,1%	67 549	49,3%	38,7%
Other revenue	48 503	48 503	35 711	73,6%	(8 378)	(17,3%)	5 383	11,1%	32 716	67,5%	2 543	37,1%	111,7%
Transfers and Subsidies - Operational	152 985	152 985	30 451	19,9%	-	-	3 461	2,3%	33 912	22,2%	-	47,9%	(100,0%)
Transfers and Subsidies - Capital	53 420	53 420	7 151	13,4%	8 460	15,8%	3 300	6,2%	18 911	35,4%	-	18,1%	(100,0%)
Interest	-	-	-	-	46	-	544	-	590	-	553	-	(1,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(621 270)**	**(621 270)**	**(89 778)**	**14,5%**	**(124 775)**	**20,1%**	**(97 223)**	**15,6%**	**(311 775)**	**50,2%**	**(75 834)**	**37,1%**	**28,2%**
Suppliers and employees	(621 270)	(621 270)	(89 778)	14,5%	(124 775)	20,1%	(97 223)	15,6%	(311 775)	50,2%	(75 834)	39,0%	28,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**108 909**	**108 909**	**53 456**	**49,1%**	**(24 776)**	**(22,7%)**	**39 112**	**35,9%**	**67 792**	**62,2%**	**18 596**	**164,1%**	**110,3%**
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	**(62 740)**	**(62 740)**	**(17 258)**	**27,5%**	**(15 019)**	**23,9%**	**(10 495)**	**16,7%**	**(42 772)**	**68,2%**	**(15 130)**	**61,1%**	**(30,6%)**
Capital assets	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(42 772)	68,2%	(15 130)	61,1%	(30,6%)
Net Cash from/(used) Investing Activities	**(62 740)**	**(62 740)**	**(17 258)**	**27,5%**	**(15 019)**	**23,9%**	**(10 495)**	**16,7%**	**(42 772)**	**68,2%**	**(15 130)**	**61,1%**	**(30,6%)**
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	**46 169**	**46 169**	**36 198**	**78,4%**	**(39 795)**	**(86,2%)**	**28 617**	**62,0%**	**25 020**	**54,2%**	**3 465**	**961,9%**	**725,9%**
Cash/cash equivalents at the year begin:	30 000	30 000	2 992	10,0%	42 596	142,0%	2 801	9,3%	2 992	10,0%	74 749	133,6%	(96,3%)
Cash/cash equivalents at the year end:	**76 169**	**76 169**	**42 596**	**55,9%**	**2 801**	**3,7%**	**28 746**	**37,7%**	**28 746**	**37,7%**	**78 214**	**686,6%**	**(63,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 343	3,3%	5 068	1,8%	4 727	1,7%	263 293	93,2%	282 430	24,5%	(2 025)	(,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 013	37,0%	3 650	9,0%	2 000	4,9%	19 963	49,1%	40 626	3,5%	1 946	4,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	17 792	3,8%	11 252	2,4%	10 387	2,2%	424 664	91,5%	464 095	40,2%	1 197	,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 283	4,5%	616	2,1%	549	1,9%	26 319	91,5%	28 767	2,5%	167	,6%	-	-
Receivables from Exchange Transactions - Waste Management	1 494	4,6%	795	2,4%	696	2,1%	29 698	90,9%	32 683	2,8%	229	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 717	4,3%	8 513	4,2%	8 339	4,1%	178 584	87,5%	204 153	17,7%	7 553	3,7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	4 368	4,3%	96 543	95,7%	100 915	8,7%	669	,7%	-	-
Total By Income Source	**53 644**	**4,6%**	**29 896**	**2,6%**	**31 065**	**2,7%**	**1 039 064**	**90,1%**	**1 153 669**	**100,0%**	**9 736**	**,8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 187	14,3%	2 548	8,7%	1 420	4,9%	21 074	72,1%	29 229	2,5%	1 262	4,3%	-	-
Commercial	23 232	10,6%	7 721	3,5%	10 318	4,7%	177 453	81,1%	218 725	19,0%	240	,1%	-	-
Households	26 224	2,9%	19 628	2,2%	19 327	2,1%	840 536	92,8%	905 716	78,5%	8 233	,9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**53 644**	**4,6%**	**29 896**	**2,6%**	**31 065**	**2,7%**	**1 039 064**	**90,1%**	**1 153 669**	**100,0%**	**9 736**	**,8%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30 910	3,2%	16 759	1,7%	-	-	919 546	95,1%	967 216	63,5%
Bulk Water	4 195	2,2%	4 207	2,2%	4 158	2,2%	174 934	93,3%	187 494	12,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 660	4,0%	5 144	1,4%	2 989	,8%	346 691	93,8%	369 483	24,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**49 765**	**3,3%**	**26 110**	**1,7%**	**7 147**	**,5%**	**1 441 171**	**94,6%**	**1 524 192**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**4 923 133**	**5 297 980**	**1 260 487**	**25,6%**	**1 352 502**	**27,5%**	**1 203 381**	**22,7%**	**3 816 369**	**72,0%**	**990 272**	**60,2%**	**21,5%**
Exchange Revenue													
Service charges - Electricity	1 857 884	2 057 884	469 924	25,3%	368 244	19,8%	380 858	18,5%	1 219 026	59,2%	322 992	57,5%	17,9%
Service charges - Water	555 504	555 504	100 137	18,0%	108 933	19,6%	108 565	19,5%	317 635	57,2%	100 190	55,0%	8,4%
Service charges - Waste Water Management	171 486	171 486	37 691	22,0%	38 157	22,3%	37 956	22,1%	113 804	66,4%	36 351	64,7%	4,4%
Service charges - Waste Management	215 236	215 236	42 854	19,9%	47 125	21,9%	44 750	20,8%	134 729	62,6%	40 400	54,5%	10,8%
Sale of Goods and Rendering of Services	17 097	20 751	5 353	31,3%	5 030	29,4%	5 133	24,7%	15 517	74,8%	3 948	64,9%	30,0%
Agency services	3 033	3 033	-	-	-	-	-	-	-	-	746	68,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370 781	366 366	91 585	24,7%	91 585	24,7%	97 273	26,6%	280 443	76,5%	86 701	60,2%	12,2%
Interest earned from Current and Non Current Assets	9 475	9 475	-	-	-	-	-	-	-	-	2 250	63,7%	(100,0%)
Dividends	210	6 174	1 419	676,2%	1 563	745,2%	1 627	26,4%	4 609	74,7%	41	20,7%	3 827,2%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21 590	18 968	4 734	21,9%	4 754	22,0%	5 196	27,4%	14 683	77,4%	4 061	65,5%	28,0%
Licence and permits	443	332	41	9,2%	125	28,3%	162	48,9%	328	98,9%	163	62,9%	(,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	62 157	53 388	3 077	5,0%	2 031	3,3%	134 635	252,2%	139 742	261,7%	23 907	63,8%	463,2%
Non-Exchange Revenue													
Property rates	865 768	1 065 768	205 932	23,8%	441 912	51,0%	346 818	32,5%	994 662	93,3%	195 118	64,3%	77,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 634	24 499	7 539	23,8%	4 645	14,7%	2 673	10,9%	14 857	60,6%	5 597	64,5%	(52,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651 104	638 844	268 523	41,2%	213 784	32,8%	9 517	1,5%	491 823	77,0%	148 329	66,8%	(93,6%)
Interest	89 732	90 274	21 678	24,2%	23 459	26,1%	28 219	31,3%	73 355	81,3%	19 477	58,1%	44,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	1 153	-	-	-	1 153	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 110 124**	**5 456 554**	**1 056 264**	**20,7%**	**1 449 920**	**28,4%**	**886 040**	**16,2%**	**3 392 223**	**62,2%**	**986 317**	**50,7%**	**(10,2%)**
Employee related costs	1 166 402	1 166 402	256 342	22,0%	281 617	24,1%	269 048	23,1%	807 007	69,2%	257 422	64,8%	4,5%
Remuneration of councillors	35 836	35 836	7 769	21,7%	9 370	26,1%	9 258	25,8%	26 397	73,7%	8 010	66,8%	15,6%
Bulk purchases - electricity	1 669 349	1 669 349	551 688	33,0%	522 226	31,3%	274 901	16,5%	1 348 815	80,8%	403 838	61,9%	(31,9%)
Inventory consumed	271 695	255 285	36 637	13,5%	67 050	24,7%	77 442	30,3%	181 129	71,0%	61 128	63,2%	26,7%
Debt impairment	768 470	768 470	-	-	-	-	-	-	-	-	120 343	41,7%	(100,0%)
Depreciation and amortisation	311 957	311 957	-	-	251 549	80,6%	-	-	251 549	80,6%	-	-	-
Interest	115 045	185 051	22 796	19,8%	81 355	70,7%	56 006	30,3%	160 157	86,5%	(32 932)	24,7%	(270,1%)
Contracted services	424 828	728 856	118 918	28,0%	193 170	45,5%	171 227	23,5%	483 316	66,3%	138 657	50,1%	23,5%
Transfers and subsidies	5 900	5 900	78	1,3%	-	-	169	2,9%	246	4,2%	19	,1%	801,7%
Irrecoverable debts written off	129 639	129 639	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Operational costs	210 003	198 809	62 036	29,5%	43 516	20,7%	27 989	14,1%	133 541	67,2%	29 834	44,1%	(6,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	67	6,7%	0	-	67	6,7%	-	-	(100,0%)
Surplus/(Deficit)	**(186 991)**	**(158 574)**	**204 223**	**-**	**(97 418)**	**-**	**317 341**	**-**	**424 146**	**-**	**3 955**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	204 378	202 978	46 034	22,5%	40 964	20,0%	14 130	7,0%	101 129	49,8%	30 856	60,0%	(54,2%)
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	371	3,7%	-	-	371	3,7%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**525 646**		**34 810**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**89 732**	**42,5%**	**26 927**	**45,2%**	**(56,1%)**
National Government	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	85 258	42,2%	25 932	50,7%	(56,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**202 606**	**201 978**	**39 406**	**19,4%**	**34 485**	**17,0%**	**11 367**	**5,6%**	**85 258**	**42,2%**	**25 932**	**50,7%**	**(56,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 010	9 237	292	4,2%	3 726	53,1%	456	4,9%	4 474	48,4%	994	6,3%	(54,1%)
Capital Expenditure Functional	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**89 732**	**42,5%**	**26 927**	**45,2%**	**(56,1%)**
Municipal governance and administration	**6 470**	**6 970**	**145**	**2,2%**	**3 690**	**57,0%**	**266**	**3,8%**	**4 100**	**58,8%**	**633**	**12,7%**	**(58,0%)**
Executive and Council	135	135	67	49,6%	40	29,8%	-	-	107	79,3%	-	-	-
Finance and administration	6 335	6 835	78	1,2%	3 650	57,6%	266	3,9%	3 993	58,4%	633	12,7%	(58,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**135**	**1 177**	**148**	**109,3%**	**-**	**-**	**-**	**-**	**148**	**12,5%**	**648**	**38,4%**	**(100,0%)**
Community and Social Services	135	185	148	109,3%	-	-	-	-	148	79,7%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	648	46,2%	(100,0%)
Public Safety	-	992	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 104**	**26 789**	**721**	**2,3%**	**3 799**	**12,2%**	**1 485**	**5,5%**	**6 005**	**22,4%**	**361**	**12,6%**	**310,9%**
Planning and Development	270	344	-	-	36	13,4%	112	32,6%	148	43,1%	85	4,6%	31,0%
Road Transport	30 834	25 834	721	2,3%	3 763	12,2%	1 373	5,3%	5 857	22,7%	-	-	(100,0%)
Environmental Protection	-	611	-	-	-	-	-	-	-	-	276	32,5%	(100,0%)
Trading Services	**171 907**	**176 279**	**38 685**	**22,5%**	**30 722**	**17,9%**	**10 072**	**5,7%**	**79 479**	**45,1%**	**25 284**	**47,7%**	**(60,2%)**
Energy sources	26 026	26 026	3 744	14,4%	6 408	24,6%	111	,4%	10 263	39,4%	11 785	33,4%	(99,1%)
Water Management	63 746	63 118	17 648	27,7%	10 041	15,8%	2 203	3,5%	29 892	47,4%	4 843	53,2%	(54,5%)
Waste Water Management	82 000	87 000	17 293	21,1%	14 272	17,4%	7 680	8,8%	39 246	45,1%	8 333	57,6%	(7,8%)
Waste Management	135	135	-	-	-	-	78	58,0%	78	58,0%	323	44,3%	(75,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**4 246 598**	**4 490 609**	**1 009 989**	**23,8%**	**905 394**	**21,3%**	**806 523**	**18,0%**	**2 721 906**	**60,6%**	**744 139**	**53,5%**	**8,4%**
Property rates	692 614	799 326	131 385	19,0%	154 429	22,3%	129 378	16,2%	415 192	51,9%	117 037	50,2%	10,5%
Service charges	2 612 844	2 250 083	449 008	17,2%	488 368	18,7%	411 575	18,3%	1 348 952	60,0%	379 434	45,1%	8,5%
Other revenue	133 439	584 331	55 827	41,8%	(14 742)	(11,0%)	180 448	30,9%	221 533	37,9%	38 679	85,8%	366,5%
Transfers and Subsidies - Operational	612 525	637 524	271 232	44,3%	226 144	36,9%	47 934	7,5%	545 310	85,5%	173 126	74,3%	(72,3%)
Transfers and Subsidies - Capital	185 544	203 750	102 430	55,2%	51 054	27,5%	37 152	18,2%	190 636	93,6%	35 864	84,6%	3,6%
Interest	9 632	15 596	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	106	-	141	-	36	-	283	-	-	-	(100,0%)
Payments	**(4 058 136)**	**(4 246 488)**	**(799 180)**	**19,7%**	**(687 215)**	**16,9%**	**(586 616)**	**13,8%**	**(2 073 012)**	**48,8%**	**(865 903)**	**51,1%**	**(32,3%)**
Suppliers and employees	(3 937 191)	(4 055 537)	(799 180)	20,3%	(687 215)	17,5%	(586 616)	14,5%	(2 073 012)	51,1%	(865 903)	53,2%	(32,3%)
Finance charges	(115 045)	(185 051)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 900)	(5 900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**188 462**	**244 121**	**210 809**	**111,9%**	**218 180**	**115,8%**	**219 906**	**90,1%**	**648 895**	**265,8%**	**(121 765)**	**90,3%**	**(280,6%)**
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	**(190 882)**	**(211 215)**	**(57 943)**	**30,4%**	**(39 308)**	**20,6%**	**(25 015)**	**11,8%**	**(122 266)**	**57,9%**	**(29 486)**	**58,6%**	**(15,2%)**
Capital assets	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(122 266)	57,9%	(29 486)	58,6%	(15,2%)
Net Cash from/(used) Investing Activities	**(190 882)**	**(211 215)**	**(57 943)**	**30,4%**	**(39 308)**	**20,6%**	**(25 015)**	**11,8%**	**(122 266)**	**57,9%**	**(29 486)**	**58,6%**	**(15,2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 420)**	**32 905**	**152 866**	**(6 315,5%)**	**178 871**	**(7 389,9%)**	**194 891**	**592,3%**	**526 629**	**1 600,4%**	**(151 250)**	**13 642,8%**	**(228,9%)**
Cash/cash equivalents at the year begin:	17 554	15 134	48 130	274,2%	198 136	1 128,7%	377 008	2 491,1%	48 130	318,0%	261 168	233,4%	44,4%
Cash/cash equivalents at the year end:	**15 134**	**48 039**	**198 136**	**1 309,2%**	**377 008**	**2 491,2%**	**571 899**	**1 190,5%**	**571 899**	**1 190,5%**	**109 918**	**684,3%**	**420,3%**

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	36 914	1,7%	31 717	1,5%	27 958	1,3%	2 068 124	95,5%	2 164 713	20,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 193	4,8%	64 944	3,1%	57 667	2,7%	1 897 204	89,4%	2 122 008	20,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	105 024	6,1%	78 911	4,6%	75 220	4,4%	1 469 410	85,0%	1 728 564	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 631	1,6%	10 368	1,3%	9 021	1,2%	736 981	95,8%	769 001	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 515	2,5%	11 773	1,9%	11 033	1,8%	589 571	93,9%	627 892	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	500	14,8%	2 887	85,2%	3 387	-	-	-	-	-
Interest on Arrear Debtor Accounts	43 116	3,1%	42 271	3,1%	41 284	3,0%	1 255 059	90,8%	1 381 731	13,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	580	-	248	-	74	-	1 637 913	99,9%	1 638 816	15,7%	-	-	-	-
Total By Income Source	**315 972**	**3,0%**	**240 232**	**2,3%**	**222 759**	**2,1%**	**9 657 148**	**92,5%**	**10 436 112**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 422	4,8%	6 453	3,6%	5 482	3,1%	156 750	88,5%	177 108	1,7%	-	-	-	-
Commercial	215 091	2,5%	187 544	2,2%	173 164	2,0%	8 096 617	93,4%	8 672 416	83,1%	-	-	-	-
Households	92 459	5,8%	46 236	2,9%	44 112	2,8%	1 403 782	88,5%	1 586 588	15,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**315 972**	**3,0%**	**240 232**	**2,3%**	**222 759**	**2,1%**	**9 657 148**	**92,5%**	**10 436 112**	**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	22 847	,3%	49 421	,7%	116 263	1,7%	6 516 460	97,2%	6 704 990	71,1%
Bulk Water	11 626	17,5%	-	-	-	-	54 861	82,5%	66 487	,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	0	100,0%	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57 766	2,2%	7 469	,3%	13 831	,5%	2 579 865	97,0%	2 658 930	28,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**92 238**	**1,0%**	**56 889**	**,6%**	**130 093**	**1,4%**	**9 151 186**	**97,0%**	**9 430 407**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 514 956**	**2 520 257**	**698 682**	**27,8%**	**616 216**	**24,5%**	**508 094**	**20,2%**	**1 822 991**	**72,3%**	**523 645**	**73,7%**	**(3,0%)**
Exchange Revenue													
Service charges - Electricity	876 349	936 349	271 659	31,0%	224 602	25,6%	216 395	23,1%	712 657	76,1%	185 932	67,0%	16,4%
Service charges - Water	129 564	129 564	36 582	28,2%	29 979	23,1%	30 411	23,5%	96 972	74,8%	28 431	60,2%	7,0%
Service charges - Waste Water Management	103 916	107 916	27 924	26,9%	26 906	25,9%	27 450	25,4%	82 280	76,2%	25 858	77,8%	6,2%
Service charges - Waste Management	121 446	122 946	31 221	25,7%	31 249	25,7%	31 546	25,7%	94 016	76,5%	29 244	76,4%	7,9%
Sale of Goods and Rendering of Services	8 695	8 538	2 987	34,3%	1 261	14,5%	1 584	18,6%	5 832	68,3%	2 002	78,5%	(20,9%)
Agency services	30 000	-	-	-	-	-	-	-	-	-	14 428	48,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 831	12 311	3 427	43,8%	3 581	45,7%	3 556	28,9%	10 564	85,8%	3 156	118,2%	12,7%
Interest earned from Current and Non Current Assets	29 177	5 177	1 194	4,1%	695	2,4%	673	13,0%	2 562	49,5%	5 692	36,9%	(88,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19 733	19 733	5 233	26,5%	4 852	24,6%	5 037	25,5%	15 122	76,6%	4 883	80,3%	3,2%
Rental from Fixed Assets	1 576	1 576	615	39,0%	498	31,6%	665	42,2%	1 779	112,8%	531	108,1%	25,4%
Licence and permits	8 812	500	22	,3%	43	,5%	84	16,7%	149	29,9%	1 766	59,5%	(95,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100 004	100 171	2 375	2,4%	3 008	3,0%	15 401	15,4%	20 783	20,7%	8 418	149,3%	83,0%
Non-Exchange Revenue													
Property rates	639 381	644 381	163 443	25,6%	163 416	25,6%	168 503	26,1%	495 362	76,9%	123 238	75,5%	36,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 934	24 934	1 835	7,4%	5 389	21,6%	1 597	6,4%	8 820	35,4%	1 264	36,5%	26,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357 023	356 636	147 512	41,3%	117 858	33,0%	2 114	,6%	267 484	75,0%	87 569	99,3%	(97,6%)
Interest	8 571	8 581	2 653	31,0%	2 872	33,5%	3 078	35,9%	8 603	100,3%	1 233	74,4%	149,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 442	7 442	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20 000	15 000	-	-	-	-	-	-	-	-	-	55,2%	-
Other Gains	20 500	18 500	0	-	5	-	-	-	5	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 625 444**	**2 721 045**	**667 380**	**25,4%**	**544 725**	**20,7%**	**648 782**	**23,8%**	**1 860 887**	**68,4%**	**583 950**	**69,4%**	**11,1%**
Employee related costs	843 314	842 562	209 441	24,8%	209 139	24,8%	204 566	24,3%	623 146	74,0%	194 201	74,6%	5,3%
Remuneration of councillors	32 215	32 851	7 077	22,0%	8 394	26,1%	7 477	22,8%	22 948	69,9%	7 284	74,9%	2,6%
Bulk purchases - electricity	789 406	877 856	276 885	35,1%	158 505	20,1%	225 962	25,7%	661 352	75,3%	154 109	72,0%	46,6%
Inventory consumed	76 931	74 064	21 355	27,8%	18 724	24,3%	14 694	19,8%	54 774	74,0%	26 152	76,4%	(43,8%)
Debt impairment	21 164	50 829	1	-	-	-	-	-	1	-	-	-	-
Depreciation and amortisation	261 798	261 798	60 392	23,1%	60 392	23,1%	60 392	23,1%	181 177	69,2%	57 156	67,3%	5,7%
Interest	126 436	126 436	14	-	2	-	48 917	38,7%	48 932	38,7%	51 131	81,8%	(4,3%)
Contracted services	252 519	242 769	42 169	16,7%	52 272	20,7%	58 822	24,2%	153 262	63,1%	59 859	60,6%	(1,7%)
Transfers and subsidies	6 465	3 565	29	,4%	1 513	23,4%	519	14,6%	2 061	57,8%	896	28,9%	(42,0%)
Irrecoverable debts written off	23 369	20 000	-	-	(0)	-	-	-	(0)	-	-	(,2%)	-
Operational costs	185 366	183 853	50 017	27,0%	35 765	19,3%	27 433	14,9%	113 215	61,6%	33 160	69,9%	(17,3%)
Losses on disposal of Assets	4 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 461	2 461	-	-	18	,7%	-	-	18	,7%	-	-	-
Surplus/(Deficit)	**(110 488)**	**(200 788)**	**31 302**	**-**	**71 491**	**-**	**(140 688)**	**-**	**(37 896)**	**-**	**(60 305)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	170 149	162 284	13 364	7,9%	61 842	36,3%	7 228	4,5%	82 434	50,8%	30 543	46,1%	(76,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**44 538**		**(29 762)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**98 317**	**43,8%**	**38 159**	**47,5%**	**(63,2%)**
National Government	170 149	162 284	14 516	8,5%	60 691	35,7%	7 228	4,5%	82 434	50,8%	33 518	48,0%	(78,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**170 149**	**162 284**	**14 516**	**8,5%**	**60 691**	**35,7%**	**7 228**	**4,5%**	**82 434**	**50,8%**	**33 518**	**48,0%**	**(78,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	4 056	85,5%	(100,0%)
Internally generated funds	41 800	61 961	2 209	5,3%	6 849	16,4%	6 824	11,0%	15 883	25,6%	585	30,9%	1 065,6%
Capital Expenditure Functional	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**98 317**	**43,8%**	**38 159**	**47,5%**	**(63,2%)**
Municipal governance and administration	**3 800**	**8 576**	**-**	**-**	**26**	**,7%**	**59**	**,7%**	**86**	**1,0%**	**-**	**28,1%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 800	8 576	-	-	26	,7%	59	,7%	86	1,0%	-	28,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 000**	**13 187**	**2 970**	**16,5%**	**9 029**	**50,2%**	**-**	**-**	**11 999**	**91,0%**	**3 842**	**23,8%**	**(100,0%)**
Community and Social Services	11 000	11 687	2 970	27,0%	7 944	72,2%	-	-	10 914	93,4%	2 495	18,1%	(100,0%)
Sport And Recreation	7 000	1 500	-	-	1 085	15,5%	-	-	1 085	72,3%	1 348	61,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 000**	**17 000**	**3 998**	**21,0%**	**8 226**	**43,3%**	**717**	**4,2%**	**12 940**	**76,1%**	**8 896**	**74,0%**	**(91,9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 000	17 000	3 998	21,0%	8 226	43,3%	717	4,2%	12 940	76,1%	8 841	73,6%	(91,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	56	97,2%	(100,0%)
Trading Services	**171 149**	**185 482**	**9 757**	**5,7%**	**50 259**	**29,4%**	**13 276**	**7,2%**	**73 292**	**39,5%**	**25 421**	**46,3%**	**(47,8%)**
Energy sources	31 300	44 265	-	-	6 779	21,7%	7 046	15,9%	13 825	31,2%	3 137	51,5%	124,6%
Water Management	96 500	96 500	7 839	8,1%	21 638	22,4%	3 429	3,6%	32 905	34,1%	15 500	40,9%	(77,9%)
Waste Water Management	21 349	20 847	1 919	9,0%	9 566	44,8%	2 801	13,4%	14 286	68,5%	6 783	76,9%	(58,7%)
Waste Management	22 000	23 870	-	-	12 276	55,8%	-	-	12 276	51,4%	-	28,5%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**2 979 800**	**2 973 621**	**693 538**	**23,3%**	**537 693**	**18,0%**	**340 266**	**11,4%**	**1 571 497**	**52,8%**	**394 884**	**55,2%**	**(13,8%)**
Property rates	607 412	612 162	62 614	10,3%	71 336	11,7%	73 364	12,0%	207 314	33,9%	59 149	38,1%	24,0%
Service charges	1 609 274	1 702 930	196 840	12,2%	200 787	12,5%	179 421	10,5%	577 048	33,9%	153 983	37,0%	16,5%
Other revenue	192 293	115 978	200 252	104,1%	46 822	24,3%	4 163	3,6%	251 237	216,6%	18 266	67,6%	(77,2%)
Transfers and Subsidies - Operational	357 023	356 636	188 018	52,7%	163 360	45,8%	44 770	12,6%	396 148	111,1%	116 546	129,9%	(61,6%)
Transfers and Subsidies - Capital	170 149	162 284	44 621	26,2%	54 692	32,1%	37 885	23,3%	137 198	84,5%	45 155	89,1%	(16,1%)
Interest	43 648	23 631	1 193	2,7%	695	1,6%	664	2,8%	2 552	10,8%	1 785	24,2%	(62,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 514 183)**	**(2 598 255)**	**(624 099)**	**24,8%**	**(426 872)**	**17,0%**	**(454 277)**	**17,5%**	**(1 505 248)**	**57,9%**	**(345 580)**	**45,7%**	**31,5%**
Suppliers and employees	(2 392 128)	(2 477 100)	(624 099)	26,1%	(426 872)	17,8%	(454 277)	18,3%	(1 505 248)	60,8%	(345 580)	47,8%	31,5%
Finance charges	(115 590)	(115 590)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 465)	(5 565)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**465 617**	**375 367**	**69 439**	**14,9%**	**110 821**	**23,8%**	**(114 011)**	**(30,4%)**	**66 249**	**17,6%**	**49 304**	**81,3%**	**(331,2%)**
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	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(164 544)**	**69,1%**	**(42 595)**	**64,4%**	**(35,6%)**
Capital assets	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(164 544)	69,1%	(42 595)	64,4%	(35,6%)
Net Cash from/(used) Investing Activities	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(164 544)**	**69,1%**	**(42 595)**	**66,7%**	**(35,6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(18 290)**	**13,6%**	**-**	**47,0%**	**(100,0%)**
Repayment of borrowing	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(18 290)	13,6%	-	47,0%	(100,0%)
Net Cash from/(used) Financing Activities	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(18 290)**	**13,6%**	**-**	**47,0%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**107 752**	**2 866**	**(5 623)**	**(5,2%)**	**(18 452)**	**(17,1%)**	**(92 510)**	**(3 228,0%)**	**(116 585)**	**(4 068,1%)**	**6 709**	**96,1%**	**(1 478,9%)**
Cash/cash equivalents at the year begin:	126 238	126 238	4 672	3,7%	11 158	8,8%	(7 294)	(5,8%)	4 672	3,7%	472 650	56,7%	(101,5%)
Cash/cash equivalents at the year end:	**233 990**	**129 104**	**11 158**	**4,8%**	**(7 294)**	**(3,1%)**	**(99 803)**	**(77,3%)**	**(99 803)**	**(77,3%)**	**479 359**	**81,4%**	**(120,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 751	17,1%	3 880	6,2%	2 758	4,4%	45 444	72,3%	62 834	11,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 237	33,4%	5 341	5,1%	3 669	3,5%	61 123	58,0%	105 370	18,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 399	22,0%	17 342	9,2%	9 010	4,8%	120 413	64,0%	188 164	33,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 764	16,1%	2 722	5,6%	1 888	3,9%	35 992	74,4%	48 367	8,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 939	16,7%	2 623	4,9%	1 988	3,7%	40 056	74,7%	53 606	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	85,4%	-	-	-	-	22	14,6%	153	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 483	4,7%	2 147	4,0%	2 105	4,0%	46 517	87,4%	53 252	9,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 188	8,6%	2 006	4,1%	621	1,3%	42 127	86,1%	48 942	8,7%	-	-	-	-
Total By Income Source	**110 891**	**19,8%**	**36 062**	**6,4%**	**22 040**	**3,9%**	**391 694**	**69,9%**	**560 688**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 913	16,8%	3 557	12,1%	3 244	11,1%	17 561	60,0%	29 275	5,2%	-	-	-	-
Commercial	59 295	23,8%	18 674	7,5%	7 218	2,9%	164 221	65,8%	249 409	44,5%	-	-	-	-
Households	46 683	16,6%	13 831	4,9%	11 578	4,1%	209 912	74,4%	282 004	50,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**110 891**	**19,8%**	**36 062**	**6,4%**	**22 040**	**3,9%**	**391 694**	**69,9%**	**560 688**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100,0%	101	,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 680	59,1%	386	2,1%	(749)	(4,1%)	7 748	42,9%	18 065	99,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 680**	**58,8%**	**386**	**2,1%**	**(749)**	**(4,1%)**	**7 849**	**43,2%**	**18 166**	**100,0%**

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogofe	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**366 090**	**383 926**	**42 535**	**11,6%**	**104 214**	**28,5%**	**55 498**	**14,5%**	**202 246**	**52,7%**	**72 044**	**73,4%**	**(23,0%)**
Exchange Revenue													
Service charges - Electricity	77 706	102 435	14 575	18,8%	28 526	36,7%	8 500	8,3%	51 601	50,4%	10 587	49,3%	(19,7%)
Service charges - Water	21 121	21 121	2 771	13,1%	3 280	15,5%	10 198	48,3%	16 249	76,9%	5 655	75,3%	80,3%
Service charges - Waste Water Management	14 068	14 068	2 403	17,1%	3 458	24,6%	3 535	25,1%	9 396	66,8%	3 640	72,9%	(2,9%)
Service charges - Waste Management	12 252	12 252	1 977	16,1%	2 871	23,4%	2 879	23,5%	7 726	63,1%	2 842	65,7%	1,3%
Sale of Goods and Rendering of Services	1 594	994	149	9,3%	150	9,4%	143	14,4%	441	44,4%	283	41,0%	(49,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 277	19 108	3 284	23,0%	4 542	31,8%	4 840	25,3%	12 666	66,3%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 318	1 967	390	16,8%	349	15,0%	290	14,7%	1 028	52,3%	513	77,0%	(43,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	49	50	8	17,3%	13	25,9%	8	16,7%	29	58,3%	12	76,2%	(28,7%)
Rental from Fixed Assets	17 440	919	119	,7%	290	1,7%	187	20,4%	597	64,9%	4 283	74,8%	(95,6%)
Licence and permits	16	16	-	-	47	299,3%	2	12,7%	49	311,9%	-	23,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 001	1 288	404	13,5%	119	4,0%	21	1,6%	543	42,2%	2 763	111,9%	(99,3%)
Non-Exchange Revenue													
Property rates	89 239	89 239	11 882	13,3%	19 983	22,4%	17 906	20,1%	49 771	55,8%	17 394	79,0%	2,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 891	22 351	4 318	29,0%	5 914	39,7%	3 880	17,4%	14 112	63,1%	167	5,3%	2 230,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 119	98 119	255	,3%	34 672	35,3%	360	,4%	35 286	36,0%	23 905	100,2%	(98,5%)
Interest	-	-	1	-	1	-	2 748	-	2 750	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**460 436**	**615 948**	**110 618**	**24,0%**	**62 831**	**13,6%**	**77 164**	**12,5%**	**250 613**	**40,7%**	**22 638**	**35,5%**	**240,9%**
Employee related costs	134 276	134 276	47 865	35,6%	14 100	10,5%	17 924	13,3%	79 889	59,5%	818	51,4%	2 092,0%
Remuneration of councillors	7 885	7 885	1 920	24,3%	1 544	19,6%	778	9,9%	4 242	53,8%	67	17,2%	1 068,0%
Bulk purchases - electricity	95 960	95 960	27 858	29,0%	17 383	18,1%	28 845	30,1%	74 086	77,2%	18 445	71,9%	56,4%
Inventory consumed	14 908	16 248	1 609	10,8%	1 168	7,8%	2 688	16,5%	5 465	33,6%	(362)	40,0%	(843,1%)
Debt impairment	51 095	140 288	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 030	81 072	17 206	21,5%	-	-	5 025	6,2%	22 231	27,4%	4 203	5,3%	19,6%
Interest	5 000	20 500	2 885	57,7%	3 877	77,5%	6 613	32,3%	13 375	65,2%	(8 401)	14,7%	(178,7%)
Contracted services	50 732	68 434	5 172	10,2%	15 100	29,8%	10 105	14,8%	30 378	44,4%	5 314	53,6%	90,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 256	10	-	618	-	272	21,6%	900	71,6%	-	-	(100,0%)
Operational costs	20 550	35 212	6 093	29,6%	9 041	44,0%	4 914	14,0%	20 047	56,9%	2 554	44,8%	92,4%
Losses on disposal of Assets	-	10 716	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	4 100	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 346)**	**(232 022)**	**(68 082)**	**-**	**41 383**	**-**	**(21 666)**	**-**	**(48 366)**	**-**	**49 405**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	56 712	76 136	5 266	9,3%	35 329	62,3%	1 274	1,7%	41 869	55,0%	8 224	55,3%	(84,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(6 497)**		**57 630**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(6 497)**		**57 630**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(6 497)**		**57 630**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(6 497)**		**57 630**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**58 068**	**76 067**	**13 915**	**24,0%**	**22 300**	**38,4%**	**4 705**	**6,2%**	**40 921**	**53,8%**	**7 908**	**47,0%**	**(40,5%)**
National Government	55 683	75 652	13 915	25,0%	22 106	39,7%	4 705	6,2%	40 726	53,8%	7 763	51,3%	(39,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 683**	**75 652**	**13 915**	**25,0%**	**22 106**	**39,7%**	**4 705**	**6,2%**	**40 726**	**53,8%**	**7 763**	**51,3%**	**(39,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 385	415	-	-	195	8,2%	-	-	195	46,9%	145	5,5%	(100,0%)
Capital Expenditure Functional	**58 268**	**76 067**	**13 928**	**23,9%**	**22 300**	**38,3%**	**5 497**	**7,2%**	**41 725**	**54,9%**	**7 908**	**50,2%**	**(30,5%)**
Municipal governance and administration	**700**	**415**	**-**	**-**	**195**	**27,8%**	**-**	**-**	**195**	**46,9%**	**145**	**11,1%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	700	415	-	-	195	27,8%	-	-	195	46,9%	145	11,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 140**	**10 000**	**3 926**	**38,7%**	**4 765**	**47,0%**	**-**	**-**	**8 691**	**86,9%**	**-**	**-**	**-**
Community and Social Services	10 000	10 000	3 926	39,3%	4 765	47,7%	-	-	8 691	86,9%	-	-	-
Sport And Recreation	140	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 612**	**13 391**	**1 894**	**41,1%**	**5 155**	**111,8%**	**-**	**-**	**7 049**	**52,6%**	**878**	**30,6%**	**(100,0%)**
Planning and Development	60	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 552	13 391	1 894	41,6%	5 155	113,2%	-	-	7 049	52,6%	878	30,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**42 815**	**52 261**	**8 109**	**18,9%**	**12 185**	**28,5%**	**5 497**	**10,5%**	**25 791**	**49,3%**	**6 885**	**58,4%**	**(20,2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	710	95,3%	(100,0%)
Water Management	28 866	34 012	4 974	17,2%	4 740	16,4%	775	2,3%	10 489	30,8%	829	67,3%	(6,5%)
Waste Water Management	10 350	15 467	3 135	30,3%	5 027	48,6%	4 722	30,5%	12 883	83,3%	5 346	56,1%	(11,7%)
Waste Management	3 600	2 782	-	-	2 419	67,2%	-	-	2 419	87,0%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**389 780**	**391 322**	**37 525**	**9,6%**	**103 257**	**26,5%**	**40 373**	**10,3%**	**181 155**	**46,3%**	**92 776**	**67,2%**	**(56,5%)**
Property rates	82 100	66 929	3 746	4,6%	10 953	13,3%	10 419	15,6%	25 118	37,5%	10 817	49,6%	(3,7%)
Service charges	115 135	112 406	13 643	11,8%	29 476	25,6%	23 146	20,6%	66 265	59,0%	18 005	62,5%	28,6%
Other revenue	35 396	24 574	15 681	44,3%	8 225	23,2%	5 760	23,4%	29 666	120,7%	7 351	13,8%	(21,6%)
Transfers and Subsidies - Operational	98 119	98 119	4 160	4,2%	31 607	32,2%	431	,4%	36 198	36,9%	37 635	114,7%	(98,9%)
Transfers and Subsidies - Capital	56 712	87 136	-	-	22 661	40,0%	193	,2%	22 854	26,2%	18 944	103,2%	(99,0%)
Interest	2 318	2 158	295	12,7%	335	14,4%	424	19,6%	1 053	48,8%	24	4,4%	1 672,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(354 398)**	**(378 316)**	**(26 789)**	**7,6%**	**(43 010)**	**12,1%**	**(22 790)**	**6,0%**	**(92 588)**	**24,5%**	**(54 020)**	**31,4%**	**(57,8%)**
Suppliers and employees	(349 398)	(357 816)	(26 789)	7,7%	(43 010)	12,3%	(22 790)	6,4%	(92 588)	25,9%	(54 020)	33,5%	(57,8%)
Finance charges	(5 000)	(20 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35 382**	**13 006**	**10 736**	**30,3%**	**60 248**	**170,3%**	**17 583**	**135,2%**	**88 566**	**681,0%**	**38 756**	**495,7%**	**(54,6%)**
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	**(58 068)**	**(76 067)**	**(16 077)**	**27,7%**	**(29 693)**	**51,1%**	**(5 287)**	**7,0%**	**(51 057)**	**67,1%**	**(8 199)**	**54,4%**	**(35,5%)**
Capital assets	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(51 057)	67,1%	(8 199)	54,4%	(35,5%)
Net Cash from/(used) Investing Activities	**(58 068)**	**(76 067)**	**(16 077)**	**27,7%**	**(29 693)**	**51,1%**	**(5 287)**	**7,0%**	**(51 057)**	**67,1%**	**(8 199)**	**54,4%**	**(35,5%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(22 685)**	**(63 061)**	**(5 341)**	**23,5%**	**30 555**	**(134,7%)**	**12 295**	**(19,5%)**	**37 510**	**(59,5%)**	**30 558**	**(380,8%)**	**(59,8%)**
Cash/cash equivalents at the year begin:	37 003	37 003	16 211	43,8%	10 870	29,4%	41 425	111,9%	16 211	43,8%	91 895	34,0%	(54,9%)
Cash/cash equivalents at the year end:	**14 318**	**(26 057)**	**10 870**	**75,9%**	**41 425**	**289,3%**	**53 720**	**(206,2%)**	**53 720**	**(206,2%)**	**122 453**	**(1 519,5%)**	**(56,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 089	2,7%	6 575	8,5%	2 823	3,7%	65 580	85,1%	77 068	13,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 441	2,8%	2 466	2,0%	2 581	2,1%	115 507	93,2%	123 994	21,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 335	2,5%	4 136	1,9%	3 836	1,8%	200 866	93,8%	214 174	37,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 087	2,8%	840	2,2%	888	2,3%	36 026	92,8%	38 842	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 001	2,4%	840	2,0%	804	2,0%	38 562	93,6%	41 207	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,5%	0	,5%	0	,5%	92	98,5%	94	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 009	4,5%	2 927	4,4%	1 545	2,3%	59 221	88,8%	66 701	11,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	,6%	2	-	2	-	13 446	99,4%	13 530	2,4%	-	-	-	-
Total By Income Source	**16 043**	**2,8%**	**17 786**	**3,1%**	**12 480**	**2,2%**	**529 301**	**92,0%**	**575 610**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 500	2,3%	7 837	5,2%	2 177	1,4%	136 757	91,0%	150 270	26,1%	-	-	-	-
Commercial	3 442	4,1%	2 148	2,6%	1 797	2,1%	76 396	91,2%	83 783	14,6%	-	-	-	-
Households	9 101	2,7%	7 801	2,3%	8 507	2,5%	316 148	92,6%	341 557	59,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 043**	**2,8%**	**17 786**	**3,1%**	**12 480**	**2,2%**	**529 301**	**92,0%**	**575 610**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 565	4,9%	3 429	2,6%	17 702	13,3%	105 537	79,2%	133 233	39,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 864	2,9%	3 063	1,5%	4 071	2,0%	190 367	93,6%	203 365	60,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 429**	**3,7%**	**6 492**	**1,9%**	**21 773**	**6,5%**	**295 904**	**87,9%**	**336 598**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 064 762**	**998 027**	**354 763**	**33,3%**	**313 055**	**29,4%**	**266 264**	**26,7%**	**934 082**	**93,6%**	**239 493**	**85,3%**	**11,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	110 100	110 437	27 596	25,1%	27 623	25,1%	27 648	25,0%	82 866	75,0%	25 673	74,9%	7,7%
Service charges - Waste Water Management	2 504	2 635	726	29,0%	591	23,6%	644	24,4%	1 961	74,4%	557	70,6%	15,7%
Service charges - Waste Management	41 860	41 547	10 372	24,8%	10 377	24,8%	10 385	25,0%	31 134	74,9%	9 927	74,6%	4,6%
Sale of Goods and Rendering of Services	411	657	58	14,0%	267	65,1%	186	28,3%	511	77,7%	50	43,4%	273,9%
Agency services	-	13 319	-	-	-	-	-	-	-	-	5 967	56,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	220 039	137 826	33 932	15,4%	34 981	15,9%	36 040	26,1%	104 952	76,1%	32 146	65,3%	12,1%
Interest earned from Current and Non Current Assets	12 554	12 303	4 407	35,1%	1 744	13,9%	3 484	28,3%	9 635	78,3%	2 663	72,2%	30,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	749	1 559	590	78,8%	187	24,9%	272	17,4%	1 048	67,3%	310	142,4%	(12,2%)
Licence and permits	3	5	1	27,2%	1	43,7%	-	-	2	50,0%	1	75,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	871	356	191	21,9%	64	7,4%	177	49,5%	431	121,0%	97	65,0%	82,7%
Non-Exchange Revenue													
Property rates	64 571	65 828	16 457	25,5%	16 457	25,5%	16 456	25,0%	49 369	75,0%	15 083	73,6%	9,1%
Surcharges and Taxes	-	-	9 454	-	23 258	-	22 867	-	55 579	-	(7 363)	-	(410,6%)
Fines, penalties and forfeits	3 343	4 852	50	1,5%	48	1,4%	44	,9%	142	2,9%	33	3,8%	36,3%
Licences or permits	324	312	75	23,2%	81	25,0%	30	9,7%	186	59,7%	47	65,2%	(35,4%)
Transfer and subsidies - Operational	607 434	606 392	250 856	41,3%	197 376	32,5%	148 032	24,4%	596 264	98,3%	154 305	97,2%	(4,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 212 019**	**1 118 811**	**172 278**	**14,2%**	**201 037**	**16,6%**	**174 499**	**15,6%**	**547 815**	**49,0%**	**182 182**	**47,3%**	**(4,2%)**
Employee related costs	207 837	210 773	45 037	21,7%	49 569	23,8%	49 103	23,3%	143 709	68,2%	45 324	67,3%	8,3%
Remuneration of councillors	31 005	29 546	6 733	21,7%	7 544	24,3%	7 372	25,0%	21 649	73,3%	5 819	69,8%	26,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	180 993	212 514	34 546	19,1%	48 343	26,7%	45 536	21,4%	128 425	60,4%	42 487	65,1%	7,2%
Debt impairment	387 451	255 257	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	91 000	18 862	21,2%	18 602	20,9%	17 863	19,6%	55 327	60,8%	14 390	56,9%	24,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	180 380	176 464	39 861	22,1%	46 340	25,7%	30 506	17,3%	116 707	66,1%	57 241	62,0%	(46,7%)
Transfers and subsidies	700	700	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 324	7 381	965	18,1%	1 664	31,3%	1 438	19,5%	4 066	55,1%	598	38,3%	140,4%
Operational costs	129 508	135 175	26 273	20,3%	28 976	22,4%	22 682	16,8%	77 931	57,7%	16 322	45,5%	39,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(147 256)**	**(120 783)**	**182 485**	**-**	**112 018**	**-**	**91 764**	**-**	**386 267**	**-**	**57 312**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	216 343	211 375	69 035	31,9%	-	-	-	-	69 035	32,7%	(14 930)	59,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**455 302**		**42 382**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**455 302**		**42 382**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**455 302**		**42 382**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**455 302**		**42 382**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**238 290**	**231 359**	**43 810**	**18,4%**	**92 807**	**38,9%**	**32 239**	**13,9%**	**168 856**	**73,0%**	**25 231**	**65,6%**	**27,8%**
National Government	216 343	211 375	43 658	20,2%	83 148	38,4%	26 923	12,7%	153 730	72,7%	22 584	67,3%	19,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**216 343**	**211 375**	**43 658**	**20,2%**	**83 148**	**38,4%**	**26 923**	**12,7%**	**153 730**	**72,7%**	**22 584**	**67,3%**	**19,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 947	19 985	152	,7%	9 659	44,0%	5 316	26,6%	15 127	75,7%	2 647	41,6%	100,8%
Capital Expenditure Functional	**238 290**	**231 359**	**43 810**	**18,4%**	**92 807**	**38,9%**	**32 242**	**13,9%**	**168 860**	**73,0%**	**25 231**	**65,6%**	**27,8%**
Municipal governance and administration	**6 150**	**5 650**	**14**	**,2%**	**1 267**	**20,6%**	**174**	**3,1%**	**1 454**	**25,7%**	**190**	**41,2%**	**(8,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 150	5 650	14	,2%	1 267	20,6%	174	3,1%	1 454	25,7%	190	41,2%	(8,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**27 500**	**29 400**	**4 428**	**16,1%**	**8 784**	**31,9%**	**2 408**	**8,2%**	**15 620**	**53,1%**	**-**	**62,6%**	**(100,0%)**
Community and Social Services	7 500	4 540	-	-	676	9,0%	-	-	676	14,9%	-	-	-
Sport And Recreation	20 000	24 860	4 428	22,1%	8 108	40,5%	2 408	9,7%	14 944	60,1%	-	65,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 021**	**49 554**	**7 672**	**11,1%**	**15 038**	**21,8%**	**11 539**	**23,3%**	**34 248**	**69,1%**	**2 453**	**85,2%**	**370,4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	69 021	49 554	7 672	11,1%	15 038	21,8%	11 539	23,3%	34 248	69,1%	2 453	85,7%	370,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**135 619**	**146 755**	**31 697**	**23,4%**	**67 719**	**49,9%**	**18 121**	**12,3%**	**117 538**	**80,1%**	**22 589**	**61,9%**	**(19,8%)**
Energy sources	8 000	8 000	1 982	24,8%	3 743	46,8%	105	1,3%	5 830	72,9%	(12 073)	72,1%	(100,9%)
Water Management	90 138	93 943	25 051	27,8%	40 563	45,0%	12 549	13,4%	78 163	83,2%	28 882	65,4%	(56,5%)
Waste Water Management	29 000	36 332	4 664	16,1%	16 978	58,5%	5 467	15,0%	27 109	74,6%	5 779	44,0%	(5,4%)
Waste Management	8 481	8 481	-	-	6 435	75,9%	-	-	6 435	75,9%	-	87,0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**967 318**	**913 918**	**301 705**	**31,2%**	**293 639**	**30,4%**	**266 873**	**29,2%**	**862 217**	**94,3%**	**248 034**	**92,2%**	**7,6%**
Property rates	41 077	27 535	5 977	14,6%	9 594	23,4%	16 571	60,2%	32 143	116,7%	9 463	74,3%	75,1%
Service charges	9 638	9 390	2 992	31,0%	3 323	34,5%	3 166	33,7%	9 481	101,0%	2 359	88,2%	34,2%
Other revenue	80 272	46 923	31 358	39,1%	26 318	32,8%	38 303	81,6%	95 978	204,5%	28 873	215,0%	32,7%
Transfers and Subsidies - Operational	607 434	606 392	246 078	40,5%	197 582	32,5%	147 416	24,3%	591 076	97,5%	136 317	91,3%	8,1%
Transfers and Subsidies - Capital	216 343	211 375	15 300	7,1%	56 823	26,3%	61 417	29,1%	133 540	63,2%	71 022	85,0%	(13,5%)
Interest	12 554	12 303	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(730 423)**	**(765 270)**	**(108 900)**	**14,9%**	**(144 818)**	**19,8%**	**(116 250)**	**15,2%**	**(369 968)**	**48,3%**	**(94 397)**	**40,3%**	**23,2%**
Suppliers and employees	(729 723)	(764 570)	(108 900)	14,9%	(144 818)	19,8%	(116 250)	15,2%	(369 968)	48,4%	(94 397)	40,3%	23,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**236 895**	**148 648**	**192 805**	**81,4%**	**148 822**	**62,8%**	**150 623**	**101,3%**	**492 250**	**331,2%**	**153 637**	**305,0%**	**(2,0%)**
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	**(238 290)**	**(231 359)**	**(51 565)**	**21,6%**	**(105 670)**	**44,3%**	**(29 726)**	**12,8%**	**(186 961)**	**80,8%**	**(44 349)**	**78,1%**	**(33,0%)**
Capital assets	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(186 961)	80,8%	(44 349)	78,1%	(33,0%)
Net Cash from/(used) Investing Activities	**(238 290)**	**(231 359)**	**(51 565)**	**21,6%**	**(105 670)**	**44,3%**	**(29 726)**	**12,8%**	**(186 961)**	**80,8%**	**(44 349)**	**78,1%**	**(33,0%)**
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	**(1 394)**	**(82 712)**	**141 240**	**(10 129,2%)**	**43 152**	**(3 094,7%)**	**120 897**	**(146,2%)**	**305 289**	**(369,1%)**	**109 288**	**(521,4%)**	**10,6%**
Cash/cash equivalents at the year begin:	169 696	228 070	214 351	126,3%	369 310	217,6%	412 461	180,8%	214 351	94,0%	435 955	72,9%	(5,4%)
Cash/cash equivalents at the year end:	**168 301**	**145 358**	**369 310**	**219,4%**	**412 461**	**245,1%**	**533 359**	**366,9%**	**533 359**	**366,9%**	**545 243**	**294,1%**	**(2,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 545	1,1%	10 006	1,0%	9 965	1,0%	949 321	96,9%	979 837	40,0%	1 377	,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	157	100,0%	157	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 097	1,6%	4 205	1,3%	4 209	1,3%	311 301	95,8%	324 812	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	191	1,0%	170	,9%	167	,9%	17 826	97,1%	18 355	,7%	28	,2%	-	-
Receivables from Exchange Transactions - Waste Management	3 950	,9%	3 926	,9%	3 921	,9%	412 866	97,2%	424 662	17,4%	515	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 130	1,7%	12 012	1,7%	11 888	1,7%	663 543	94,8%	699 572	28,6%	(404)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	113	100,0%	113	-	10	8,6%	-	-
Total By Income Source	**31 912**	**1,3%**	**30 319**	**1,2%**	**30 150**	**1,2%**	**2 355 128**	**96,2%**	**2 447 509**	**100,0%**	**1 526**	**,1%**	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 992	1,9%	4 476	1,7%	4 419	1,7%	252 228	94,8%	266 114	10,9%	194	,1%	-	-
Commercial	2 948	2,3%	2 013	1,5%	2 025	1,6%	123 595	94,6%	130 582	5,3%	156	,1%	-	-
Households	23 972	1,2%	23 830	1,2%	23 706	1,2%	1 979 305	96,5%	2 050 813	83,8%	1 177	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**31 912**	**1,3%**	**30 319**	**1,2%**	**30 150**	**1,2%**	**2 355 128**	**96,2%**	**2 447 509**	**100,0%**	**1 526**	**,1%**	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 082	100,0%	-	-	-	-	0	-	5 082	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 082**	**100,0%**	-	-	-	-	**0**	-	**5 082**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**805 454**	**805 454**	**283 497**	**35,2%**	**244 332**	**30,3%**	**200 468**	**24,9%**	**728 296**	**90,4%**	**188 839**	**86,6%**	**6,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 667	94 677	23 989	24,8%	25 036	25,9%	25 447	26,9%	74 472	78,7%	24 285	58,8%	4,8%
Service charges - Waste Water Management	13 556	13 586	2 771	20,4%	2 742	20,2%	2 785	20,5%	8 298	61,1%	2 643	62,1%	5,4%
Service charges - Waste Management	5 911	5 912	1 557	26,3%	958	16,2%	1 560	26,4%	4 075	68,9%	1 453	76,3%	7,3%
Sale of Goods and Rendering of Services	762	577	64	8,3%	55	7,3%	115	20,0%	234	40,6%	58	25,4%	99,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 363	15	8	-	(15)	-	22	149,5%	15	101,1%	17 020	76,1%	(99,9%)
Interest earned from Current and Non Current Assets	7 419	6 652	1 194	16,1%	1 862	25,1%	1 700	25,6%	4 756	71,5%	1 065	64,6%	59,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	371	756	130	35,0%	155	41,7%	196	26,0%	481	63,6%	93	68,9%	110,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 970	7 440	72	,5%	1 256	9,0%	161	2,2%	1 488	20,0%	745	21,2%	(78,4%)
Non-Exchange Revenue													
Property rates	66 024	65 315	14 200	21,5%	15 927	24,1%	16 928	25,9%	47 055	72,0%	15 335	72,4%	10,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	332	232	14	4,2%	16	4,8%	28	12,3%	58	25,0%	25	25,1%	16,0%
Licences or permits	7 960	8 020	10	,1%	1 330	16,7%	164	2,0%	1 504	18,8%	894	32,7%	(81,7%)
Transfer and subsidies - Operational	525 118	527 118	220 238	41,9%	175 535	33,4%	130 638	24,8%	526 411	99,9%	125 224	98,7%	4,3%
Interest	-	75 154	19 251	-	19 475	-	20 722	27,6%	59 448	79,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**811 890**	**812 543**	**141 539**	**17,4%**	**188 769**	**23,3%**	**121 165**	**14,9%**	**451 473**	**55,6%**	**166 178**	**61,2%**	**(27,1%)**
Employee related costs	280 153	280 153	62 095	22,2%	62 591	22,3%	41 017	14,6%	165 703	59,1%	79 553	73,3%	(48,4%)
Remuneration of councillors	29 635	31 815	6 485	21,9%	9 444	31,9%	7 630	24,0%	23 560	74,1%	8 658	71,6%	(11,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 980	12 960	2 197	16,9%	6 659	51,3%	4 029	31,1%	12 885	99,4%	3 234	59,8%	24,6%
Debt impairment	120 298	120 298	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	64 325	-	-	-	-	-	-	-	-	-	-	-
Interest	1 000	1 000	24	2,4%	45	4,5%	59	5,9%	128	12,8%	77	33,8%	(23,7%)
Contracted services	195 192	194 074	40 245	20,6%	72 525	37,2%	40 017	20,6%	152 787	78,7%	44 289	71,5%	(9,6%)
Transfers and subsidies	8 400	8 400	2 324	27,7%	1 355	16,1%	1 869	22,3%	5 548	66,0%	3 380	91,6%	(44,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	265	-	(100,0%)
Operational costs	99 907	99 519	28 168	28,2%	36 151	36,2%	26 543	26,7%	90 862	91,3%	26 720	84,4%	(,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 436)**	**(7 089)**	**141 958**	**-**	**55 563**	**-**	**79 303**	**-**	**276 823**	**-**	**22 661**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	146 680	146 680	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**276 823**		**22 661**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**276 823**		**22 661**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**276 823**		**22 661**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**276 823**		**22 661**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**139 916**	**141 916**	**18 569**	**13,3%**	**58 595**	**41,9%**	**29 948**	**21,1%**	**107 111**	**75,5%**	**32 865**	**66,7%**	**(8,9%)**
National Government	139 416	139 416	18 569	13,3%	58 530	42,0%	29 522	21,2%	106 620	76,5%	32 865	67,5%	(10,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**139 416**	**139 416**	**18 569**	**13,3%**	**58 530**	**42,0%**	**29 522**	**21,2%**	**106 620**	**76,5%**	**32 865**	**67,5%**	**(10,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 500	-	-	65	13,0%	426	17,0%	491	19,6%	-	-	(100,0%)
Capital Expenditure Functional	**139 916**	**141 916**	**18 569**	**13,3%**	**58 595**	**41,9%**	**29 948**	**21,1%**	**107 111**	**75,5%**	**32 865**	**66,7%**	**(8,9%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 500**	**35 435**	**1 937**	**5,8%**	**14 433**	**43,1%**	**11 419**	**32,2%**	**27 789**	**78,4%**	**14 071**	**68,9%**	**(18,8%)**
Planning and Development	500	500	-	-	65	13,0%	426	85,2%	491	98,2%	-	-	(100,0%)
Road Transport	33 000	34 935	1 937	5,9%	14 368	43,5%	10 993	31,5%	27 298	78,1%	14 071	68,9%	(21,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**106 416**	**104 481**	**16 632**	**15,6%**	**44 163**	**41,5%**	**18 528**	**17,7%**	**79 323**	**75,9%**	**18 794**	**66,6%**	**(1,4%)**
Energy sources	1 391	1 391	-	-	719	51,7%	-	-	719	51,7%	2 184	31,7%	(100,0%)
Water Management	46 749	46 484	2 901	6,2%	26 068	55,8%	8 250	17,7%	37 220	80,1%	4 799	65,8%	71,9%
Waste Water Management	58 276	56 605	13 730	23,6%	17 376	29,8%	10 278	18,2%	41 384	73,1%	11 812	73,0%	(13,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**813 139**	**816 089**	**262 615**	**32,3%**	**204 663**	**25,2%**	**176 308**	**21,6%**	**643 586**	**78,9%**	**152 643**	**79,6%**	**15,5%**
Property rates	31 325	39 641	577	1,8%	10 443	33,3%	6 729	17,0%	17 749	44,8%	1 300	58,4%	417,6%
Service charges	83 609	83 609	1 468	1,8%	8 884	10,6%	2 206	2,6%	12 559	15,0%	1 505	3,0%	46,6%
Other revenue	18 988	14 388	35 869	188,9%	9 137	48,1%	34 046	236,6%	79 053	549,4%	20 092	557,2%	69,4%
Transfers and Subsidies - Operational	525 118	525 118	223 013	42,5%	173 521	33,0%	130 141	24,8%	526 675	100,3%	122 927	99,5%	5,9%
Transfers and Subsidies - Capital	146 680	146 680	500	,3%	591	,4%	300	,2%	1 391	,9%	5 780	4,5%	(94,8%)
Interest	7 419	6 652	1 188	16,0%	2 087	28,1%	2 885	43,4%	6 161	92,6%	1 038	51,7%	177,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(616 382)**	**(617 332)**	**(97 618)**	**15,8%**	**(102 977)**	**16,7%**	**(53 738)**	**8,7%**	**(254 333)**	**41,2%**	**(60 233)**	**30,1%**	**(10,8%)**
Suppliers and employees	(616 382)	(617 332)	(97 618)	15,8%	(102 977)	16,7%	(53 738)	8,7%	(254 333)	41,2%	(60 233)	30,1%	(10,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**196 757**	**198 757**	**164 997**	**83,9%**	**101 686**	**51,7%**	**122 570**	**61,7%**	**389 253**	**195,8%**	**92 410**	**266,3%**	**32,6%**
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	**(139 416)**	**(141 416)**	**(21 092)**	**15,1%**	**(61 891)**	**44,4%**	**(31 883)**	**22,5%**	**(114 866)**	**81,2%**	**(33 793)**	**73,1%**	**(5,7%)**
Capital assets	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(114 866)	81,2%	(33 793)	73,1%	(5,7%)
Net Cash from/(used) Investing Activities	**(139 416)**	**(141 416)**	**(21 092)**	**15,1%**	**(61 891)**	**44,4%**	**(31 883)**	**22,5%**	**(114 866)**	**81,2%**	**(33 793)**	**73,1%**	**(5,7%)**
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	**57 341**	**57 341**	**143 905**	**251,0%**	**39 795**	**69,4%**	**90 687**	**158,2%**	**274 388**	**478,5%**	**58 617**	**1 014,1%**	**54,7%**
Cash/cash equivalents at the year begin:	50 947	50 947	1 543	3,0%	145 303	285,2%	185 098	363,3%	1 543	3,0%	335 301	14,8%	(44,8%)
Cash/cash equivalents at the year end:	108 289	108 288	145 303	134,2%	185 098	170,9%	275 786	254,7%	275 786	254,7%	393 918	438,7%	(30,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 269	1,2%	13 406	2,7%	9 220	1,8%	476 189	94,3%	505 084	49,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 998	2,7%	3 681	2,5%	3 453	2,3%	136 264	92,4%	147 396	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 043	2,2%	958	2,1%	956	2,0%	43 760	93,7%	46 718	4,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	595	1,5%	560	1,4%	556	1,4%	38 244	95,7%	39 954	3,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 310	2,6%	7 150	2,5%	7 008	2,5%	263 124	92,5%	284 591	27,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	307	100,0%	307	-	-	-	-	-
Total By Income Source	**19 215**	**1,9%**	**25 755**	**2,5%**	**21 192**	**2,1%**	**957 887**	**93,5%**	**1 024 049**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 979	1,7%	15 935	3,0%	11 754	2,2%	492 879	93,1%	529 547	51,7%	-	-	-	-
Commercial	2 782	2,4%	2 434	2,1%	2 118	1,8%	108 812	93,7%	116 145	11,3%	-	-	-	-
Households	7 454	2,0%	7 387	2,0%	7 320	1,9%	356 196	94,1%	378 357	36,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 215**	**1,9%**	**25 755**	**2,5%**	**21 192**	**2,1%**	**957 887**	**93,5%**	**1 024 049**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1 339	100,0%	1 339	1 950,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	(5,4%)	-	-	-	-	(1 339)	105,4%	(1 270)	(1 850,6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**69**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**69**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**591 464**	**1 035 055**	**158 913**	**26,9%**	**240 717**	**40,7%**	**127 686**	**12,3%**	**527 316**	**50,9%**	**228 495**	**85,7%**	**(44,1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 500	24 521	7 251	207,2%	5 304	151,5%	1 151	4,7%	13 707	55,9%	7 708	102,4%	(85,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 521	27 521	2 316	8,4%	1 463	5,3%	1 809	6,6%	5 588	20,3%	6 826	54,7%	(73,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	166	166	9	5,6%	14	8,5%	14	8,5%	38	22,6%	82	185,8%	(82,8%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 819	1 819	243	13,4%	79	4,3%	626	34,4%	948	52,1%	(4 470)	338,0%	(114,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 573	3 731	22	1,4%	2 317	147,3%	208	5,6%	2 547	68,3%	39	49,3%	437,7%
Licences or permits	2 383	2 383	271	11,4%	817	34,3%	549	23,0%	1 636	68,7%	352	128,1%	55,8%
Transfer and subsidies - Operational	177 485	597 898	148 799	83,8%	105 051	59,2%	29 053	4,9%	282 903	47,3%	125 430	75,3%	(76,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	377 017	377 017	-	-	125 673	33,3%	94 254	25,0%	219 927	58,3%	92 516	100,0%	1,9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	22	-	22	-	12	-	81,8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**783 262**	**1 226 686**	**215 264**	**27,5%**	**274 416**	**35,0%**	**152 093**	**12,4%**	**641 774**	**52,3%**	**203 262**	**73,9%**	**(25,2%)**
Employee related costs	219 703	219 703	28 858	13,1%	49 113	22,4%	50 759	23,1%	128 730	58,6%	42 960	66,4%	18,2%
Remuneration of councillors	19 058	19 058	2 812	14,8%	4 743	24,9%	4 388	23,0%	11 944	62,7%	4 159	71,6%	5,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 744	7 530	1 312	27,7%	2 127	44,8%	1 332	17,7%	4 771	63,4%	1 072	46,2%	24,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 535	25 983	3 637	16,9%	6 014	27,9%	5 688	21,9%	15 339	59,0%	5 018	72,6%	13,3%
Interest	192	192	-	-	-	-	-	-	-	-	28	15,4%	(100,0%)
Contracted services	86 414	70 149	10 023	11,6%	18 953	21,9%	10 034	14,3%	39 010	55,6%	14 941	57,4%	(32,8%)
Transfers and subsidies	369 065	779 192	162 140	43,9%	178 243	48,3%	69 850	9,0%	410 233	52,6%	125 334	81,5%	(44,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	62 551	104 878	6 483	10,4%	15 210	24,3%	9 985	9,5%	31 677	30,2%	8 388	55,6%	19,0%
Losses on disposal of Assets	-	-	-	-	13	-	57	-	70	-	1 361	-	(95,8%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(191 798)**	**(191 630)**	**(56 351)**	**-**	**(33 699)**	**-**	**(24 408)**	**-**	**(114 458)**	**-**	**25 233**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 447	2 447	-	-	532	21,7%	919	37,6%	1 451	59,3%	902	53,1%	1,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(113 007)**		**26 135**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(113 007)**		**26 135**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(113 007)**		**26 135**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(113 007)**		**26 135**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**53 120**	**84 222**	**3 641**	**6,9%**	**14 082**	**26,5%**	**16 555**	**19,7%**	**34 279**	**40,7%**	**3 713**	**37,6%**	**345,9%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 120	84 222	3 641	6,9%	14 082	26,5%	16 555	19,7%	34 279	40,7%	3 713	37,6%	345,9%
Capital Expenditure Functional	**53 120**	**84 222**	**3 641**	**6,9%**	**14 057**	**26,5%**	**16 555**	**19,7%**	**34 254**	**40,7%**	**3 713**	**37,6%**	**345,9%**
Municipal governance and administration	**21 620**	**37 383**	**3 611**	**16,7%**	**6 096**	**28,2%**	**2 891**	**7,7%**	**12 599**	**33,7%**	**2 630**	**49,1%**	**10,0%**
Executive and Council	900	900	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	20 720	36 333	3 611	17,4%	6 096	29,4%	2 891	8,0%	12 599	34,7%	2 611	50,2%	10,8%
Internal audit	-	150	-	-	-	-	-	-	-	-	19	87,2%	(100,0%)
Community and Public Safety	**31 500**	**46 838**	**29**	**,1%**	**7 961**	**25,3%**	**13 664**	**29,2%**	**21 655**	**46,2%**	**1 083**	**22,2%**	**1 161,4%**
Community and Social Services	15 000	22 500	-	-	7 163	47,8%	4 043	18,0%	11 206	49,8%	-	13,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	16 000	24 338	29	,2%	798	5,0%	9 621	39,5%	10 448	42,9%	1 083	25,2%	788,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	500	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**566 390**	**566 390**	**2 137**	**,4%**	**138 198**	**24,4%**	**107 840**	**19,0%**	**248 176**	**43,8%**	**101 374**	**(49,0%)**	**6,4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 820	7 820	309	3,9%	468	6,0%	890	11,4%	1 667	21,3%	321	-	176,8%
Transfers and Subsidies - Operational	556 123	556 123	1 652	,3%	137 730	24,8%	106 950	19,2%	246 332	44,3%	101 052	(124,4%)	5,8%
Transfers and Subsidies - Capital	2 447	2 447	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	177	-	-	-	-	-	177	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(644 780)**	**(644 780)**	**(14 610)**	**2,3%**	**(30 162)**	**4,7%**	**(16 369)**	**2,5%**	**(61 141)**	**9,5%**	**(20 831)**	**21,1%**	**(21,4%)**
Suppliers and employees	(644 780)	(644 780)	(14 610)	2,3%	(30 162)	4,7%	(16 369)	2,5%	(61 141)	9,5%	(20 831)	21,1%	(21,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(78 390)**	**(78 390)**	**(12 473)**	**15,9%**	**108 036**	**(137,8%)**	**91 471**	**(116,7%)**	**187 034**	**(238,6%)**	**80 543**	**(29,1%)**	**13,6%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 120)**	**(62 732)**	**(3 679)**	**6,9%**	**(14 152)**	**26,6%**	**(17 713)**	**28,2%**	**(35 544)**	**56,7%**	**(3 530)**	**-**	**401,8%**
Capital assets	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(35 544)	56,7%	(3 530)	-	401,8%
Net Cash from/(used) Investing Activities	**(53 120)**	**(62 732)**	**(3 679)**	**6,9%**	**(14 152)**	**26,6%**	**(17 713)**	**28,2%**	**(35 544)**	**56,7%**	**(3 530)**	**-**	**401,8%**
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	**(131 510)**	**(141 122)**	**(16 152)**	**12,3%**	**93 884**	**(71,4%)**	**73 758**	**(52,3%)**	**151 490**	**(107,3%)**	**77 012**	**(27,2%)**	**(4,2%)**
Cash/cash equivalents at the year begin:	(51 721)	192 716	-	-	(16 152)	31,2%	77 732	40,3%	-	-	471 942	52,2%	(83,5%)
Cash/cash equivalents at the year end:	**(183 231)**	**51 595**	**(16 152)**	**8,8%**	**77 732**	**(42,4%)**	**151 490**	**293,6%**	**151 490**	**293,6%**	**548 954**	**(76,2%)**	**(72,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	Ms Margaret Skosana	013 249 2003
Chief Financial Officer	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**816 167**	**843 291**	**257 341**	**31,5%**	**235 072**	**28,8%**	**207 544**	**24,6%**	**699 956**	**83,0%**	**188 425**	**72,7%**	**10,1%**
Exchange Revenue													
Service charges - Electricity	242 611	278 611	73 799	30,4%	72 424	29,9%	68 069	24,4%	214 292	76,9%	46 825	70,0%	45,4%
Service charges - Water	71 067	74 368	21 000	29,5%	16 876	23,7%	14 274	19,2%	52 150	70,1%	17 007	75,0%	(16,1%)
Service charges - Waste Water Management	22 898	21 419	5 362	23,4%	5 365	23,4%	5 368	25,1%	16 094	75,1%	4 501	65,2%	19,3%
Service charges - Waste Management	25 759	27 248	6 033	23,4%	6 061	23,5%	6 034	22,1%	18 128	66,5%	4 454	66,7%	35,5%
Sale of Goods and Rendering of Services	4 470	884	1 449	32,4%	573	12,8%	604	68,3%	2 626	297,0%	861	41,3%	(29,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 132	4 205	8 533	28,3%	8 823	29,3%	8 958	213,0%	26 314	625,7%	7 898	191,2%	13,4%
Interest earned from Current and Non Current Assets	4 084	4 000	536	13,1%	501	12,3%	811	20,3%	1 848	46,2%	586	50,6%	38,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 194	6 000	456	20,8%	541	24,6%	522	8,7%	1 518	25,3%	678	34,5%	(23,0%)
Licence and permits	250	250	0	,1%	1	,3%	-	-	1	,4%	1	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 413	170	(661)	(46,8%)	106	7,5%	(812)	(476,8%)	(1 368)	(802,9%)	310	(5,3%)	(362,3%)
Non-Exchange Revenue													
Property rates	150 087	155 100	39 508	26,3%	39 462	26,3%	39 476	25,5%	118 446	76,4%	31 280	74,6%	26,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 000	14 100	515	6,4%	426	5,3%	282	2,0%	1 222	8,7%	424	14,5%	(33,6%)
Licences or permits	250	250	105	41,8%	363	145,1%	129	51,8%	597	238,7%	78	38,9%	65,4%
Transfer and subsidies - Operational	226 500	247 600	93 457	41,3%	75 733	33,4%	56 046	22,6%	225 237	91,0%	63 482	79,7%	(11,7%)
Interest	20 183	2 817	4 661	23,1%	5 245	26,0%	5 218	185,2%	15 123	536,9%	4 633	169,6%	12,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	6 268	2 590	41,3%	2 574	41,1%	2 565	40,9%	7 729	123,3%	5 408	71,0%	(52,6%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	22,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 049 678**	**941 017**	**251 532**	**24,0%**	**236 362**	**22,5%**	**233 103**	**24,8%**	**720 997**	**76,6%**	**159 662**	**63,8%**	**46,0%**
Employee related costs	267 740	264 348	62 876	23,5%	64 211	24,0%	62 132	23,5%	189 219	71,6%	59 594	72,4%	4,3%
Remuneration of councillors	13 671	13 368	3 009	22,0%	3 544	25,9%	3 346	25,0%	9 899	74,0%	3 048	76,5%	9,8%
Bulk purchases - electricity	195 000	180 710	108 429	55,6%	67 344	34,5%	62 240	34,4%	238 013	131,7%	51 440	84,8%	21,0%
Inventory consumed	21 450	26 970	4 023	18,8%	6 519	30,4%	2 692	10,0%	13 234	49,1%	2 815	61,1%	(4,4%)
Debt impairment	125 500	79 260	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 000	80 000	-	-	-	-	27 996	35,0%	27 996	35,0%	48 432	60,5%	(42,2%)
Interest	10 000	10 000	10 786	107,9%	14 676	146,8%	16 881	168,8%	42 342	423,4%	(52 846)	44,8%	(131,9%)
Contracted services	186 118	178 332	39 479	21,2%	57 776	31,0%	34 987	19,6%	132 241	74,2%	32 686	64,1%	7,0%
Transfers and subsidies	1 000	1 050	377	37,7%	107	10,7%	216	20,6%	700	66,6%	-	96,2%	(100,0%)
Irrecoverable debts written off	5 000	5 000	1 368	27,4%	1 698	34,0%	1 751	35,0%	4 817	96,3%	(2 453)	34,8%	(171,4%)
Operational costs	136 199	101 979	21 186	15,6%	20 487	15,0%	20 862	20,5%	62 535	61,3%	16 946	67,8%	23,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**(233 511)**	**(97 725)**	**5 808**	**-**	**(1 290)**	**-**	**(25 560)**	**-**	**(21 041)**	**-**	**28 763**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	135 907	135 246	22 401	16,5%	32 482	23,9%	20 451	15,1%	75 334	55,7%	42 963	67,9%	(52,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**54 293**		**71 726**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**54 293**		**71 726**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**54 293**		**71 726**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**54 293**		**71 726**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**146 762**	**164 263**	**23 364**	**15,9%**	**23 024**	**15,7%**	**17 457**	**10,6%**	**63 845**	**38,9%**	**55 061**	**63,4%**	**(68,3%)**
National Government	133 162	153 333	20 809	15,6%	23 024	17,3%	15 777	10,3%	59 610	38,9%	49 348	63,9%	(68,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**133 162**	**153 333**	**20 809**	**15,6%**	**23 024**	**17,3%**	**15 777**	**10,3%**	**59 610**	**38,9%**	**49 348**	**63,9%**	**(68,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 600	10 930	2 555	18,8%	-	-	1 680	15,4%	4 235	38,7%	5 713	61,5%	(70,6%)
Capital Expenditure Functional	**146 762**	**164 263**	**23 364**	**15,9%**	**23 024**	**15,7%**	**17 457**	**10,6%**	**63 845**	**38,9%**	**55 061**	**63,4%**	**(68,3%)**
Municipal governance and administration	**10 750**	**8 430**	**2 555**	**23,8%**	**-**	**-**	**-**	**-**	**2 555**	**30,3%**	**361**	**62,6%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	22	4,5%	(100,0%)
Finance and administration	10 750	8 430	2 555	23,8%	-	-	-	-	2 555	30,3%	338	65,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 550**	**500**	**-**	**-**	**-**	**-**	**260**	**52,0%**	**260**	**52,0%**	**-**	**15,9%**	**(100,0%)**
Community and Social Services	1 550	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	500	-	-	-	-	260	52,0%	260	52,0%	-	22,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 251**	**27 194**	**1 868**	**29,9%**	**244**	**3,9%**	**5 106**	**18,8%**	**7 217**	**26,5%**	**9 349**	**77,1%**	**(45,4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 251	27 194	1 868	29,9%	244	3,9%	5 106	18,8%	7 217	26,5%	9 349	81,3%	(45,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**128 211**	**128 139**	**18 941**	**14,8%**	**22 780**	**17,8%**	**12 091**	**9,4%**	**53 812**	**42,0%**	**45 352**	**62,0%**	**(73,3%)**
Energy sources	1 237	1 237	-	-	753	60,9%	323	26,1%	1 076	87,0%	6 245	121,1%	(94,8%)
Water Management	33 645	35 563	4 634	13,8%	1 936	5,8%	136	,4%	6 706	18,9%	5 165	47,8%	(97,4%)
Waste Water Management	79 354	80 656	14 307	18,0%	17 296	21,8%	7 826	9,7%	39 429	48,9%	31 488	54,6%	(75,1%)
Waste Management	13 975	10 683	-	-	2 794	20,0%	3 807	35,6%	6 601	61,8%	2 454	108,4%	55,1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**886 133**	**882 823**	**231 333**	**26,1%**	**186 934**	**21,1%**	**182 258**	**20,6%**	**600 526**	**68,0%**	**217 809**	**45,8%**	**(16,3%)**
Property rates	145 733	145 733	20 918	14,4%	26 891	18,5%	22 882	15,7%	70 690	48,5%	22 038	52,0%	3,8%
Service charges	332 252	332 252	45 510	13,7%	61 038	18,4%	51 833	15,6%	158 380	47,7%	35 098	11,1%	47,7%
Other revenue	41 676	38 451	11 025	26,5%	4 283	10,3%	1 815	4,7%	17 123	44,5%	8 507	29,7%	(78,7%)
Transfers and Subsidies - Operational	226 481	226 481	95 455	42,1%	74 688	33,0%	56 248	24,8%	226 391	100,0%	67 191	91,5%	(16,3%)
Transfers and Subsidies - Capital	135 907	135 907	57 889	42,6%	18 552	13,7%	47 027	34,6%	123 468	90,8%	84 389	73,5%	(44,3%)
Interest	4 084	4 000	536	13,1%	1 483	36,3%	2 454	61,3%	4 473	111,8%	586	50,7%	318,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(752 787)**	**(752 787)**	**(136 059)**	**18,1%**	**(125 763)**	**16,7%**	**(121 606)**	**16,2%**	**(383 429)**	**50,9%**	**(191 970)**	**49,8%**	**(36,7%)**
Suppliers and employees	(741 787)	(741 787)	(136 059)	18,3%	(125 763)	17,0%	(121 606)	16,4%	(383 429)	51,7%	(191 970)	52,9%	(36,7%)
Finance charges	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**133 346**	**130 036**	**95 273**	**71,4%**	**61 171**	**45,9%**	**60 652**	**46,6%**	**217 097**	**167,0%**	**25 839**	**27,0%**	**134,7%**
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	**(146 571)**	**(146 571)**	**(43 643)**	**29,8%**	**(32 180)**	**22,0%**	**(16 314)**	**11,1%**	**(92 138)**	**62,9%**	**(58 711)**	**74,2%**	**(72,2%)**
Capital assets	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(92 138)	62,9%	(58 711)	74,2%	(72,2%)
Net Cash from/(used) Investing Activities	**(146 571)**	**(146 571)**	**(43 643)**	**29,8%**	**(32 180)**	**22,0%**	**(16 314)**	**11,1%**	**(92 138)**	**62,9%**	**(58 711)**	**74,2%**	**(72,2%)**
Cash Flow from Financing Activities													
Receipts	-	-	**2 453**	-	**2 932**	-	**2 279**	-	**7 664**	-	-	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 453	-	2 932	-	2 279	-	7 664	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	**2 453**	-	**2 932**	-	**2 279**	-	**7 664**	-	-	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**(13 225)**	**(16 534)**	**54 083**	**(409,0%)**	**31 923**	**(241,4%)**	**46 617**	**(281,9%)**	**132 623**	**(802,1%)**	**(32 872)**	**(45 448,4%)**	**(241,8%)**
Cash/cash equivalents at the year begin:	26 317	26 317	(3 052)	(11,6%)	54 564	207,3%	86 487	328,6%	(3 052)	(11,6%)	(18 427)	1 804,4%	(569,3%)
Cash/cash equivalents at the year end:	**13 092**	**9 782**	**54 564**	**416,8%**	**86 487**	**660,6%**	**133 104**	**1 360,6%**	**133 104**	**1 360,6%**	**(51 300)**	**(3 908,1%)**	**(359,5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 722	2,8%	4 072	2,0%	3 580	1,8%	188 551	93,4%	201 926	21,6%	(852)	(,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 585	10,0%	5 828	4,6%	6 026	4,8%	100 945	80,5%	125 385	13,4%	(223)	(,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	9 592	4,2%	5 647	2,5%	5 048	2,2%	206 795	91,1%	227 083	24,3%	(1 168)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 849	2,5%	1 420	1,9%	1 366	1,8%	70 547	93,8%	75 181	8,0%	(339)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 050	2,6%	1 479	1,9%	1 412	1,8%	74 821	93,8%	79 763	8,5%	(344)	(,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 760	2,2%	4 672	2,1%	4 656	2,1%	206 012	93,6%	220 100	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	468	7,0%	207	3,1%	483	7,2%	5 540	82,7%	6 698	,7%	604	9,0%	-	-
Total By Income Source	**37 027**	**4,0%**	**23 325**	**2,5%**	**22 571**	**2,4%**	**853 211**	**91,1%**	**936 135**	**100,0%**	**(2 322)**	**(,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 132	4,0%	4 821	3,1%	4 381	2,8%	139 771	90,1%	155 106	16,6%	(114)	(,1%)	-	-
Commercial	15 939	5,0%	7 395	2,3%	7 946	2,5%	286 234	90,1%	317 514	33,9%	(17)	-	-	-
Households	14 956	3,2%	11 109	2,4%	10 244	2,2%	427 206	92,2%	463 516	49,5%	(2 191)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**37 027**	**4,0%**	**23 325**	**2,5%**	**22 571**	**2,4%**	**853 211**	**91,1%**	**936 135**	**100,0%**	**(2 322)**	**(,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	30 075	3,4%	13 448	1,5%	9 719	1,1%	828 601	94,0%	881 844	48,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 964	2,1%	-	-	-	-	904 036	97,9%	923 000	51,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**49 039**	**2,7%**	**13 448**	**,7%**	**9 719**	**,5%**	**1 732 638**	**96,0%**	**1 804 844**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 337 124**	**1 334 192**	**456 017**	**34,1%**	**388 441**	**29,1%**	**319 255**	**23,9%**	**1 163 714**	**87,2%**	**307 355**	**89,0%**	**3,9%**
Exchange Revenue													
Service charges - Electricity	174 814	179 821	39 692	22,7%	44 130	25,2%	52 358	29,1%	136 180	75,7%	52 243	73,7%	,2%
Service charges - Water	51 931	42 894	12 298	23,7%	5 500	10,6%	9 584	22,3%	27 381	63,8%	8 923	63,5%	7,4%
Service charges - Waste Water Management	7 181	7 181	1 644	22,9%	1 718	23,9%	1 705	23,7%	5 068	70,6%	1 593	75,4%	7,1%
Service charges - Waste Management	14 308	14 308	3 164	22,1%	3 286	23,0%	3 269	22,8%	9 719	67,9%	2 988	74,4%	9,4%
Sale of Goods and Rendering of Services	4 656	4 656	835	17,9%	1 506	32,4%	1 465	31,5%	3 806	81,7%	887	76,9%	65,2%
Agency services	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 952	3 952	965	24,4%	952	24,1%	981	24,8%	2 898	73,3%	1 111	75,3%	(11,7%)
Interest earned from Current and Non Current Assets	27 714	27 714	1 328	4,8%	533	1,9%	592	2,1%	2 453	8,9%	744	50,2%	(20,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 215	6 215	3 327	53,5%	440	7,1%	379	6,1%	4 145	66,7%	413	89,5%	(8,3%)
Licence and permits	2 717	2 717	333	12,3%	711	26,2%	280	10,3%	1 324	48,7%	639	79,1%	(56,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 625	1 625	151	9,3%	138	8,5%	378	23,3%	667	41,1%	208	69,7%	81,6%
Non-Exchange Revenue													
Property rates	145 118	145 118	31 900	22,0%	30 811	21,2%	31 728	21,9%	94 439	65,1%	24 559	69,3%	29,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 256	4 256	338	7,9%	301	7,1%	303	7,1%	942	22,1%	96	7,4%	215,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	878 983	880 081	356 224	40,5%	295 964	33,7%	213 741	24,3%	865 929	98,4%	209 633	97,9%	2,0%
Interest	13 654	13 654	2 217	16,2%	2 107	15,4%	2 147	15,7%	6 470	47,4%	3 318	75,2%	(35,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	345	-	345	-	345	-	1 036	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	1 255	-	-	-	-	-	1 255	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 322 482**	**1 314 803**	**330 480**	**25,0%**	**406 189**	**30,7%**	**381 792**	**29,0%**	**1 118 462**	**85,1%**	**389 670**	**89,2%**	**(2,0%)**
Employee related costs	680 245	672 566	172 386	25,3%	207 324	30,5%	173 977	25,9%	553 688	82,3%	175 538	82,6%	(,9%)
Remuneration of councillors	28 125	29 079	6 787	24,1%	7 800	27,7%	10 411	35,8%	24 998	86,0%	6 822	78,2%	52,6%
Bulk purchases - electricity	104 514	104 514	34 003	32,5%	21 074	20,2%	47 072	45,0%	102 149	97,7%	30 359	68,6%	55,1%
Inventory consumed	61 770	76 874	7 550	12,2%	26 115	42,3%	11 920	15,5%	45 585	59,3%	19 728	83,1%	(39,6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72 722	89 265	18 184	25,0%	30 253	41,6%	24 190	27,1%	72 627	81,4%	32 030	94,5%	(24,5%)
Interest	102	102	229	225,8%	1 249	1 229,4%	2 781	2 737,1%	4 259	4 192,2%	364	4 809,3%	663,4%
Contracted services	152 312	132 617	32 300	21,2%	43 921	28,8%	46 936	35,4%	123 157	92,9%	49 476	125,7%	(5,1%)
Transfers and subsidies	21 152	23 096	1 414	6,7%	9 989	47,2%	1 767	7,6%	13 170	57,0%	6 607	62,3%	(73,3%)
Irrecoverable debts written off	3 781	3 781	(176)	(4,6%)	-	-	-	-	(176)	(4,6%)	-	2,0%	-
Operational costs	197 759	182 910	57 802	29,2%	58 464	29,6%	62 738	34,3%	179 004	97,9%	68 744	100,3%	(8,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 642**	**19 389**	**125 537**	**-**	**(17 748)**	**-**	**(62 537)**	**-**	**45 252**	**-**	**(82 315)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	324 314	323 216	95 154	29,3%	75 878	23,4%	119 451	37,0%	290 483	89,9%	72 594	64,9%	64,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**335 735**		**(9 721)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**335 735**		**(9 721)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**335 735**		**(9 721)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**335 735**		**(9 721)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**444 000**	**389 048**	**82 936**	**18,7%**	**68 163**	**15,4%**	**52 576**	**13,5%**	**203 676**	**52,4%**	**75 459**	**47,2%**	**(30,3%)**
National Government	324 314	321 553	74 686	23,0%	61 566	19,0%	47 111	14,7%	183 363	57,0%	57 868	53,4%	(18,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**324 314**	**321 553**	**74 686**	**23,0%**	**61 566**	**19,0%**	**47 111**	**14,7%**	**183 363**	**57,0%**	**57 868**	**53,4%**	**(18,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 686	67 495	8 251	6,9%	6 597	5,5%	5 465	8,1%	20 313	30,1%	17 591	28,7%	(68,9%)
Capital Expenditure Functional	**444 000**	**389 048**	**82 936**	**18,7%**	**68 163**	**15,4%**	**52 576**	**13,5%**	**203 676**	**52,4%**	**75 459**	**47,2%**	**(30,3%)**
Municipal governance and administration	**16 462**	**8 453**	**135**	**,8%**	**518**	**3,1%**	**68**	**,8%**	**721**	**8,5%**	**882**	**30,8%**	**(92,2%)**
Executive and Council	390	800	-	-	-	-	-	-	-	-	75	74,4%	(100,0%)
Finance and administration	15 862	7 653	135	,9%	518	3,3%	68	,9%	721	9,4%	807	28,8%	(91,5%)
Internal audit	210	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 026**	**14 347**	**38**	**,2%**	**2 501**	**14,7%**	**2 488**	**17,3%**	**5 027**	**35,0%**	**1 213**	**40,8%**	**105,2%**
Community and Social Services	11 180	11 310	-	-	2 476	22,1%	476	4,2%	2 952	26,1%	1 213	41,7%	(60,7%)
Sport And Recreation	888	38	38	4,3%	26	2,9%	-	-	64	168,0%	-	-	-
Public Safety	800	-	-	-	-	-	-	-	-	-	-	27,9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	4 158	3 000	-	-	-	-	2 011	67,0%	2 011	67,0%	-	-	(100,0%)
Economic and Environmental Services	**139 543**	**131 533**	**45 956**	**32,9%**	**12 157**	**8,7%**	**22 636**	**17,2%**	**80 748**	**61,4%**	**23 095**	**26,5%**	**(2,0%)**
Planning and Development	3 680	1 250	-	-	4	,1%	(4)	(,3%)	-	-	-	28,0%	(100,0%)
Road Transport	133 453	128 529	45 956	34,4%	11 788	8,8%	22 531	17,5%	80 275	62,5%	23 095	26,5%	(2,4%)
Environmental Protection	2 410	1 754	-	-	365	15,1%	108	6,2%	473	27,0%	-	25,5%	(100,0%)
Trading Services	**270 868**	**234 616**	**36 808**	**13,6%**	**52 950**	**19,5%**	**27 384**	**11,7%**	**117 142**	**49,9%**	**50 269**	**58,6%**	**(45,5%)**
Energy sources	16 800	8 132	3 427	20,4%	619	3,7%	2 236	27,5%	6 283	77,3%	5 208	39,1%	(57,1%)
Water Management	239 282	221 473	33 380	14,0%	52 331	21,9%	25 147	11,4%	110 859	50,1%	44 711	64,4%	(43,8%)
Waste Water Management	3 000	1 000	-	-	-	-	-	-	-	-	-	34,1%	-
Waste Management	11 786	4 011	-	-	-	-	-	-	-	-	350	5,8%	(100,0%)
Other	**100**	**100**	**-**	**-**	**38**	**37,5%**	**-**	**-**	**38**	**37,5%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter (2023/24)		Q3 of 2023/24 to Q3 of 2024/25
	2024/25										2023/24		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 609 510**	**1 388 368**	**952 791**	**59,2%**	**550 691**	**34,2%**	**430 566**	**31,0%**	**1 934 048**	**139,3%**	**749 121**	**121,1%**	**(42,5%)**
Property rates	109 889	109 889	32 910	29,9%	24 045	21,9%	22 346	20,3%	79 302	72,2%	21 794	48,2%	2,5%
Service charges	227 346	238 802	45 721	20,1%	50 090	22,0%	56 621	23,7%	152 433	63,8%	41 132	57,1%	37,7%
Other revenue	56 187	(174 183)	287 570	511,8%	137 431	244,6%	77 937	(44,7%)	502 937	(288,7%)	367 068	890,9%	(78,8%)
Transfers and Subsidies - Operational	878 983	875 657	354 970	40,4%	283 905	32,3%	210 721	24,1%	849 596	97,0%	237 973	99,4%	(11,5%)
Transfers and Subsidies - Capital	324 314	325 412	231 252	71,3%	54 687	16,9%	61 395	18,9%	347 334	106,7%	80 410	118,7%	(23,6%)
Interest	12 791	12 791	367	2,9%	533	4,2%	1 546	12,1%	2 446	19,1%	744	85,1%	107,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 066 577)**	**(1 152 947)**	**(45 094)**	**4,2%**	**(174 104)**	**16,3%**	**(66 638)**	**5,8%**	**(285 836)**	**24,8%**	**1 183**	**17,9%**	**(5 733,2%)**
Suppliers and employees	(1 066 476)	(1 152 845)	(45 094)	4,2%	(174 104)	16,3%	(66 638)	5,8%	(285 836)	24,8%	1 183	17,9%	(5 733,2%)
Finance charges	(102)	(102)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**542 933**	**235 422**	**907 697**	**167,2%**	**376 587**	**69,4%**	**363 928**	**154,6%**	**1 648 212**	**700,1%**	**750 304**	**539,1%**	**(51,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**1 255**	**-**	**-**	**-**	**-**	**-**	**1 255**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	1 255	-	-	-	-	-	1 255	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(444 000)**	**(389 048)**	**(82 936)**	**18,7%**	**(68 163)**	**15,4%**	**(52 576)**	**13,5%**	**(203 676)**	**52,4%**	**(75 459)**	**55,5%**	**(30,3%)**
Capital assets	(444 000)	(389 048)	(82 936)	18,7%	(68 163)	15,4%	(52 576)	13,5%	(203 676)	52,4%	(75 459)	55,5%	(30,3%)
Net Cash from/(used) Investing Activities	**(444 000)**	**(389 048)**	**(81 681)**	**18,4%**	**(68 163)**	**15,4%**	**(52 576)**	**13,5%**	**(202 421)**	**52,0%**	**(75 459)**	**55,5%**	**(30,3%)**
Cash Flow from Financing Activities													
Receipts	**1 050**	**1 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	1 056	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-
Payments	**(690)**	**(690)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**360**	**360**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**99 293**	**(153 266)**	**826 015**	**831,9%**	**308 424**	**310,6%**	**311 352**	**(203,1%)**	**1 445 792**	**(943,3%)**	**674 845**	**(1 589,1%)**	**(53,9%)**
Cash/cash equivalents at the year begin:	185 342	(138 159)	(140 420)	(75,8%)	687 856	371,1%	996 280	(721,1%)	(140 420)	101,6%	835 319	-	19,3%
Cash/cash equivalents at the year end:	284 635	(291 425)	687 856	241,7%	996 280	350,0%	1 307 632	(448,7%)	1 307 632	(448,7%)	1 510 165	1 019,7%	(13,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 974	18,5%	770	4,8%	510	3,2%	11 794	73,5%	16 048	9,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 190	52,6%	1 111	3,6%	416	1,3%	13 088	42,5%	30 805	18,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 675	15,1%	2 305	3,0%	2 030	2,6%	61 427	79,3%	77 438	47,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	617	26,9%	84	3,6%	60	2,6%	1 536	66,9%	2 297	1,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	23,3%	169	4,3%	121	3,1%	2 711	69,3%	3 914	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 350	5,3%	658	2,6%	636	2,5%	22 650	89,5%	25 294	15,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	688	9,6%	96	1,3%	63	,9%	6 333	88,2%	7 181	4,4%	-	-	-	-
Total By Income Source	**34 407**	**21,1%**	**5 194**	**3,2%**	**3 837**	**2,4%**	**119 539**	**73,3%**	**162 977**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17 721	20,3%	2 797	3,2%	2 120	2,4%	64 635	74,1%	87 274	53,5%	-	-	-	-
Commercial	14 543	24,4%	2 051	3,4%	1 439	2,4%	41 537	69,7%	59 570	36,6%	-	-	-	-
Households	2 007	14,7%	307	2,3%	242	1,8%	11 087	81,3%	13 644	8,4%	-	-	-	-
Other	136	5,4%	39	1,6%	35	1,4%	2 280	91,6%	2 489	1,5%	-	-	-	-
Total By Customer Group	**34 407**	**21,1%**	**5 194**	**3,2%**	**3 837**	**2,4%**	**119 539**	**73,3%**	**162 977**	**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	285	,4%	13 629	21,4%	14 997	23,5%	34 812	54,6%	63 723	57,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 093	100,0%	-	-	-	-	-	-	7 093	6,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 771	17,8%	3 005	7,9%	2 968	7,8%	25 300	66,5%	38 044	34,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 805	100,0%	-	-	-	-	-	-	2 805	2,5%
Total	**16 953**	**15,2%**	**16 635**	**14,9%**	**17 965**	**16,1%**	**60 112**	**53,8%**	**111 664**	**100,0%**

Contact Details

Municipal Manager	Mr Xolani Mabila	013 790 0245
Chief Financial Officer	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 758 434**	**2 037 956**	**108 432**	**6,2%**	**516 603**	**29,4%**	**409 858**	**20,1%**	**1 034 894**	**50,8%**	**420 573**	**71,1%**	**(2,5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 139	113 720	20 788	18,4%	20 234	17,9%	21 101	18,6%	62 123	54,6%	20 444	56,9%	3,2%
Service charges - Waste Water Management	5 100	5 111	1 063	20,8%	1 064	20,9%	1 064	20,8%	3 191	62,4%	1 014	62,6%	5,0%
Service charges - Waste Management	10 633	10 651	2 497	23,5%	2 496	23,5%	2 498	23,5%	7 491	70,3%	2 405	71,1%	3,9%
Sale of Goods and Rendering of Services	30 335	30 335	482	1,6%	488	1,6%	359	1,2%	1 329	4,4%	571	,6%	(37,2%)
Agency services	7 000	7 000	12 501	178,6%	12 560	179,4%	11 194	159,9%	36 254	517,9%	2 233	43,6%	401,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	5 000	-	-	12 735	254,7%	6 758	135,2%	19 493	389,9%	11 202	224,0%	(39,7%)
Interest earned from Current and Non Current Assets	14 160	14 160	1 292	9,1%	4 337	30,6%	4 986	35,2%	10 615	75,0%	4 976	113,5%	,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	261	24,1%	343	31,7%	342	31,6%	947	87,5%	129	46,9%	164,7%
Licence and permits	5 669	5 669	107	1,9%	1 085	19,1%	361	6,4%	1 553	27,4%	795	35,3%	(54,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	279 341	32	7,5%	101	23,6%	27	-	160	,1%	4 774	1 622,3%	(99,4%)
Non-Exchange Revenue													
Property rates	250 631	250 631	66 547	26,6%	66 547	26,6%	66 169	26,4%	199 264	79,5%	66 158	79,1%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	-	-	-	-	-	-	-	-	242	30,2%	(100,0%)
Licences or permits	250	250	38	15,1%	60	23,8%	34	13,8%	132	52,7%	31	23,4%	9,4%
Transfer and subsidies - Operational	1 130 007	1 130 007	2 838	,3%	372 501	33,0%	284 662	25,2%	660 002	58,4%	280 356	101,4%	1,5%
Interest	180 000	180 000	(13)	-	22 051	12,3%	10 302	5,7%	32 341	18,0%	23 930	13,3%	(56,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1 312	298,3%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 632 757**	**1 973 798**	**192 957**	**11,8%**	**454 311**	**27,8%**	**283 419**	**14,4%**	**930 688**	**47,2%**	**295 263**	**50,8%**	**(4,0%)**
Employee related costs	706 243	706 122	55 428	7,8%	295 344	41,8%	154 749	21,9%	505 521	71,6%	159 380	75,9%	(2,9%)
Remuneration of councillors	29 411	33 501	2 925	9,9%	15 509	52,7%	8 677	25,9%	27 111	80,9%	8 424	103,8%	3,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17 010	25 590	1 702	10,0%	3 160	18,6%	2 364	9,2%	7 226	28,2%	6 566	48,8%	(64,0%)
Debt impairment	258 652	497 304	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	186 524	186 524	-	-	18 997	10,2%	19 345	10,4%	38 342	20,6%	10 485	48,7%	84,5%
Interest	10 000	5 000	25	,3%	130	1,3%	528	10,6%	683	13,7%	37	1,0%	1 329,0%
Contracted services	207 433	306 444	81 858	39,5%	70 051	33,8%	63 135	20,6%	215 044	70,2%	59 606	61,4%	5,9%
Transfers and subsidies	6 690	11 700	345	5,2%	958	14,3%	662	5,7%	1 965	16,8%	2 044	28,7%	(67,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210 794	201 614	50 665	24,0%	49 909	23,7%	33 902	16,8%	134 475	66,7%	53 865	53,7%	(37,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	9	-	254	-	58	-	321	-	(5 144)	-	(101,1%)
Surplus/(Deficit)	**125 677**	**64 158**	**(84 525)**	**-**	**62 292**	**-**	**126 439**	**-**	**104 206**	**-**	**125 309**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	542 261	542 261	56 087	10,3%	42 586	7,9%	0	-	98 673	18,2%	585 923	103,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**202 879**		**711 232**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**202 879**		**711 232**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**202 879**		**711 232**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**202 879**		**711 232**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**654 598**	**602 896**	**80 442**	**12,3%**	**5 178**	**,8%**	**19 783**	**3,3%**	**105 402**	**17,5%**	**174 067**	**56,8%**	**(88,6%)**
National Government	420 317	547 367	75 455	18,0%	3 772	,9%	10 687	2,0%	89 914	16,4%	141 809	56,5%	(92,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**420 317**	**547 367**	**75 455**	**18,0%**	**3 772**	**,9%**	**10 687**	**2,0%**	**89 914**	**16,4%**	**141 809**	**56,5%**	**(92,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234 281	55 529	4 986	2,1%	1 406	,6%	9 096	16,4%	15 488	27,9%	32 257	57,6%	(71,8%)
Capital Expenditure Functional	**654 598**	**602 896**	**80 442**	**12,3%**	**5 178**	**,8%**	**19 783**	**3,3%**	**105 402**	**17,5%**	**174 067**	**56,8%**	**(88,6%)**
Municipal governance and administration	**34 600**	**7 500**	**45**	**,1%**	**315**	**,9%**	**400**	**5,3%**	**760**	**10,1%**	**4 439**	**73,6%**	**(91,0%)**
Executive and Council	-	-	-	-	-	-	104	-	104	-	26	26,0%	301,3%
Finance and administration	34 600	7 500	45	,1%	315	,9%	296	3,9%	656	8,7%	4 413	73,8%	(93,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**48 500**	**31 798**	**5 114**	**10,5%**	**-**	**-**	**2 555**	**8,0%**	**7 670**	**24,1%**	**1 047**	**48,8%**	**144,0%**
Community and Social Services	15 700	14 498	2 746	17,5%	-	-	2 555	17,6%	5 301	36,6%	-	5,4%	(100,0%)
Sport And Recreation	9 800	4 600	-	-	-	-	-	-	-	-	-	16,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	175	-	(100,0%)
Housing	23 000	12 700	2 369	10,3%	-	-	-	-	2 369	18,6%	798	64,3%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	74	-	(100,0%)
Economic and Environmental Services	**205 293**	**246 609**	**29 723**	**14,5%**	**1 212**	**,6%**	**4 266**	**1,7%**	**35 202**	**14,3%**	**56 329**	**59,7%**	**(92,4%)**
Planning and Development	14 202	1 550	-	-	-	-	-	-	-	-	-	24,6%	-
Road Transport	191 091	245 059	29 723	15,6%	1 212	,6%	4 266	1,7%	35 202	14,4%	56 329	60,4%	(92,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**366 205**	**316 988**	**45 559**	**12,4%**	**3 651**	**1,0%**	**12 561**	**4,0%**	**61 770**	**19,5%**	**112 251**	**54,5%**	**(88,8%)**
Energy sources	18 000	3 800	-	-	-	-	-	-	-	-	21	22,1%	(100,0%)
Water Management	239 826	226 310	42 895	17,9%	3 651	1,5%	7 241	3,2%	53 787	23,8%	107 626	60,4%	(93,3%)
Waste Water Management	91 179	79 179	2 664	2,9%	-	-	4 526	5,7%	7 190	9,1%	3 119	12,9%	45,1%
Waste Management	17 200	7 700	-	-	-	-	794	10,3%	794	10,3%	1 485	81,3%	(46,5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**1 865 795**	**2 186 527**	**-**	**-**	**958 953**	**51,4%**	**84 695**	**3,9%**	**1 043 648**	**47,7%**	**795 470**	**72,4%**	**(89,4%)**
Property rates	77 661	77 688	-	-	72 336	93,1%	18 758	24,1%	91 093	117,3%	26 480	108,5%	(29,2%)
Service charges	46 072	46 072	-	-	6 514	14,1%	1 305	2,8%	7 820	17,0%	1 585	7,1%	(17,7%)
Other revenue	55 634	376 339	-	-	29 739	53,5%	16 847	4,5%	46 586	12,4%	41 001	16,9%	(58,9%)
Transfers and Subsidies - Operational	1 130 007	1 130 007	-	-	379 002	33,5%	12 569	1,1%	391 571	34,7%	630 714	101,2%	(98,0%)
Transfers and Subsidies - Capital	542 261	542 261	-	-	471 362	86,9%	35 216	6,5%	506 578	93,4%	95 690	61,0%	(63,2%)
Interest	14 160	14 160	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 224 326)**	**(1 337 330)**	**(56 682)**	**4,6%**	**(537 507)**	**43,9%**	**(172 337)**	**12,9%**	**(766 526)**	**57,3%**	**(466 502)**	**84,5%**	**(63,1%)**
Suppliers and employees	(1 212 676)	(1 327 670)	(56 682)	4,7%	(537 507)	44,3%	(172 337)	13,0%	(766 526)	57,7%	(466 502)	85,4%	(63,1%)
Finance charges	(10 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 650)	(4 660)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**641 469**	**849 197**	**(56 682)**	**(8,8%)**	**421 446**	**65,7%**	**(87 642)**	**(10,3%)**	**277 122**	**32,6%**	**328 968**	**53,5%**	**(126,6%)**
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	**(752 788)**	**(693 330)**	**-**	**-**	**(140 663)**	**18,7%**	**(459 846)**	**66,3%**	**(600 509)**	**86,6%**	**(174 067)**	**56,6%**	**164,2%**
Capital assets	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(600 509)	86,6%	(174 067)	56,6%	164,2%
Net Cash from/(used) Investing Activities	**(752 788)**	**(693 330)**	**-**	**-**	**(140 663)**	**18,7%**	**(459 846)**	**66,3%**	**(600 509)**	**86,6%**	**(174 067)**	**56,6%**	**164,2%**
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	**(111 319)**	**155 867**	**(56 682)**	**50,9%**	**280 782**	**(252,2%)**	**(547 488)**	**(351,3%)**	**(323 387)**	**(207,5%)**	**154 901**	**(20,7%)**	**(453,4%)**
Cash/cash equivalents at the year begin:	206 475	148 627	3 125	1,5%	108 506	52,6%	389 065	261,8%	3 125	2,1%	48 243	(1,0%)	706,5%
Cash/cash equivalents at the year end:	**95 156**	**304 494**	**(48 385)**	**(50,8%)**	**388 629**	**408,4%**	**(158 651)**	**(52,1%)**	**(158 651)**	**(52,1%)**	**203 395**	**84,5%**	**(178,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 125	1,3%	19 544	3,2%	11 763	2,0%	562 595	93,5%	602 026	19,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 012	1,7%	38 221	2,9%	17 933	1,4%	1 236 685	94,1%	1 314 850	42,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	401	1,0%	959	2,3%	492	1,2%	40 125	95,6%	41 977	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	917	1,2%	1 749	2,3%	845	1,1%	70 937	95,3%	74 448	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5,1%	43	1,9%	39	1,7%	2 131	91,4%	2 333	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(11)	-	34 427	3,2%	34 694	3,2%	1 007 629	93,6%	1 076 740	34,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1)	-	(0)	-	18 657	100,0%	18 656	,6%	-	-	-	-
Total By Income Source	**31 563**	**1,0%**	**94 942**	**3,0%**	**65 765**	**2,1%**	**2 938 759**	**93,9%**	**3 131 029**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 430	,7%	21 688	2,2%	15 905	1,6%	934 986	95,5%	979 009	31,3%	-	-	-	-
Commercial	2 372	1,0%	6 367	2,6%	4 149	1,7%	233 257	94,8%	246 146	7,9%	-	-	-	-
Households	4 822	,5%	25 754	2,5%	20 678	2,0%	960 704	94,9%	1 011 958	32,3%	-	-	-	-
Other	17 938	2,0%	41 133	4,6%	25 034	2,8%	809 811	90,6%	893 917	28,6%	-	-	-	-
Total By Customer Group	**31 563**	**1,0%**	**94 942**	**3,0%**	**65 765**	**2,1%**	**2 938 759**	**93,9%**	**3 131 029**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	1,3%
PAYE deductions	(9 902)	98,8%	(93)	,9%	-	-	(27)	,3%	(10 023)	(3,6%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(15 850)	114,5%	(2 331)	16,8%	257	(1,9%)	4 085	(29,5%)	(13 839)	(4,9%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 082)	(1,4%)	8 667	10,9%	3 592	4,5%	68 507	86,0%	79 684	28,4%
Auditor-General	(0)	100,0%	-	-	-	-	-	-	(0)	-
Other	28 771	13,0%	8 433	3,8%	5 363	2,4%	178 607	80,8%	221 175	78,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 936**	**,7%**	**14 676**	**5,2%**	**9 212**	**3,3%**	**254 753**	**90,8%**	**280 576**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**4 464 919**	**5 155 668**	**1 289 582**	**28,9%**	**1 161 213**	**26,0%**	**1 054 738**	**20,5%**	**3 505 534**	**68,0%**	**1 049 243**	**77,9%**	**,5%**
Exchange Revenue													
Service charges - Electricity	1 654 533	1 784 533	446 746	27,0%	390 018	23,6%	400 675	22,5%	1 237 439	69,3%	345 618	71,9%	15,9%
Service charges - Water	119 885	154 885	28 444	23,7%	29 853	24,9%	28 824	18,6%	87 121	56,2%	26 646	66,0%	8,2%
Service charges - Waste Water Management	25 627	35 627	5 811	22,7%	6 956	27,1%	6 578	18,5%	19 345	54,3%	6 371	73,0%	3,2%
Service charges - Waste Management	165 954	190 954	41 514	25,0%	41 466	25,0%	41 410	21,7%	124 390	65,1%	38 405	73,6%	7,8%
Sale of Goods and Rendering of Services	14 931	21 931	3 367	22,5%	3 834	25,7%	2 581	11,8%	9 782	44,6%	3 063	71,8%	(15,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 674	34 488	6 254	11,4%	10 990	20,1%	15 843	45,9%	33 086	95,9%	(5 178)	81,8%	(406,0%)
Interest earned from Current and Non Current Assets	10 407	10 407	2 689	25,8%	3 668	35,2%	2 723	26,2%	9 080	87,2%	2 585	75,0%	5,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 832	26 832	1 460	25,0%	1 429	24,5%	1 404	5,2%	4 293	16,0%	1 396	13,4%	,6%
Licence and permits	158	2 758	46	29,3%	1 056	668,4%	169	6,1%	1 272	46,1%	50	62,3%	238,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 228	200 894	12 657	7,1%	20 694	11,6%	11 733	5,8%	45 084	22,4%	98 410	52,6%	(88,1%)
Non-Exchange Revenue													
Property rates	1 058 999	1 153 999	258 129	24,4%	260 195	24,6%	247 990	21,5%	766 315	66,4%	240 237	73,3%	3,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 970	7 970	625	15,7%	846	21,3%	984	12,3%	2 455	30,8%	1 007	75,5%	(2,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 133 444	1 136 537	471 100	41,6%	379 022	33,4%	282 095	24,8%	1 132 217	99,6%	262 713	100,2%	7,4%
Interest	38 277	38 277	10 741	28,1%	11 185	29,2%	11 730	30,6%	33 655	87,9%	27 920	69,6%	(58,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	355 577	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 248 686**	**4 337 198**	**1 061 805**	**25,0%**	**1 091 425**	**25,7%**	**1 092 404**	**25,2%**	**3 245 633**	**74,8%**	**1 038 995**	**74,1%**	**5,1%**
Employee related costs	1 324 654	1 229 511	332 441	25,1%	330 102	24,9%	332 539	27,0%	995 083	80,9%	319 152	75,6%	4,2%
Remuneration of councillors	74 777	62 777	15 657	20,9%	18 295	24,5%	16 315	26,0%	50 267	80,1%	15 656	82,2%	4,2%
Bulk purchases - electricity	1 460 901	1 050 901	453 429	31,0%	358 850	24,6%	328 533	31,3%	1 140 812	108,6%	281 997	77,3%	16,5%
Inventory consumed	86 246	311 929	15 342	17,8%	25 880	30,0%	30 904	9,9%	72 125	23,1%	30 953	74,5%	(,2%)
Debt impairment	161 406	237 923	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565 840	891 273	138 490	24,5%	138 490	24,5%	138 490	15,5%	415 469	46,6%	138 686	76,6%	(,1%)
Interest	74 684	35 457	9 927	13,3%	26 039	34,9%	42 082	118,7%	78 048	220,1%	60 442	256,0%	(30,4%)
Contracted services	388 618	390 580	65 998	17,0%	130 418	33,6%	115 128	29,5%	311 544	79,8%	143 792	70,0%	(19,9%)
Transfers and subsidies	860	24 871	-	-	196	22,8%	24 092	96,9%	24 288	97,7%	211	34,0%	11 312,7%
Irrecoverable debts written off	15 395	-	422	2,7%	(1 373)	(8,9%)	5 859	-	4 909	-	4 346	99,8%	34,8%
Operational costs	95 307	101 976	30 099	31,6%	64 529	67,7%	58 461	57,3%	153 089	150,1%	43 758	69,8%	33,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**216 233**	**818 471**	**227 777**	**-**	**69 789**	**-**	**(37 665)**	**-**	**259 901**	**-**	**10 248**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	464 088	531 957	124 418	26,8%	183 435	39,5%	150 907	28,4%	458 760	86,2%	117 135	79,7%	28,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**718 660**		**127 384**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**470 851**	**63,0%**	**141 970**	**70,6%**	**8,8%**
National Government	464 088	531 957	108 189	23,3%	162 779	35,1%	127 953	24,1%	398 921	75,0%	115 401	72,5%	10,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	3 404	1 136	-	-	-	-	-	1 136	33,4%	(639)	15,7%	(100,0%)
Transfers recognised - capital	**464 088**	**535 361**	**109 325**	**23,6%**	**162 779**	**35,1%**	**127 953**	**23,9%**	**400 057**	**74,7%**	**114 762**	**72,3%**	**11,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 500	212 273	15 690	8,2%	28 535	14,8%	26 570	12,5%	70 794	33,4%	27 208	63,7%	(2,3%)
Capital Expenditure Functional	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**470 851**	**63,0%**	**141 970**	**70,6%**	**8,8%**
Municipal governance and administration	**17 500**	**32 512**	**-**	**-**	**-**	**-**	**10 666**	**32,8%**	**10 666**	**32,8%**	**1 992**	**42,5%**	**435,4%**
Executive and Council	-	850	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 500	31 662	-	-	-	-	10 666	33,7%	10 666	33,7%	1 992	42,5%	435,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 800**	**25 550**	**-**	**-**	**-**	**-**	**3 444**	**13,5%**	**3 444**	**13,5%**	**3 975**	**75,6%**	**(13,4%)**
Community and Social Services	17 000	18 500	-	-	-	-	651	3,5%	651	3,5%	1 870	72,2%	(65,2%)
Sport And Recreation	6 000	6 000	-	-	-	-	2 793	46,6%	2 793	46,6%	2 106	92,7%	32,7%
Public Safety	800	1 050	-	-	-	-	-	-	-	-	-	84,9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**328 523**	**438 286**	**84 192**	**25,6%**	**129 159**	**39,3%**	**84 125**	**19,2%**	**297 476**	**67,9%**	**71 101**	**67,9%**	**18,3%**
Planning and Development	-	79	-	-	-	-	-	-	-	-	-	-	-
Road Transport	328 523	438 207	84 192	25,6%	129 159	39,3%	84 125	19,2%	297 476	67,9%	71 101	67,9%	18,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**285 765**	**250 285**	**40 822**	**14,3%**	**62 155**	**21,8%**	**56 288**	**22,5%**	**159 266**	**63,6%**	**64 901**	**77,1%**	**(13,3%)**
Energy sources	68 765	68 819	12 731	18,5%	16 347	23,8%	16 716	24,3%	45 794	66,5%	41 577	80,0%	(59,8%)
Water Management	120 700	55 917	7 723	6,4%	14 714	12,2%	11 687	20,9%	34 124	61,0%	8 736	87,9%	33,8%
Waste Water Management	83 800	102 747	15 316	18,3%	29 571	35,3%	16 053	15,6%	60 941	59,3%	12 442	55,7%	29,0%
Waste Management	12 500	22 802	5 053	40,4%	1 524	12,2%	11 832	51,9%	18 408	80,7%	2 147	87,0%	451,0%
Other	**1 000**	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**4 761 916**	**5 723 381**	**3 400 745**	**71,4%**	**3 848 439**	**80,8%**	**2 155 003**	**37,7%**	**9 404 187**	**164,3%**	**1 981 653**	**116,1%**	**8,7%**
Property rates	1 006 049	1 108 817	1 895 049	188,4%	2 119 622	210,7%	664 886	60,0%	4 679 556	422,0%	544 670	94,2%	22,1%
Service charges	1 867 698	2 044 747	433 573	23,2%	431 130	23,1%	543 853	26,6%	1 408 556	68,9%	399 241	66,5%	36,2%
Other revenue	187 279	797 965	328 318	175,3%	809 939	432,5%	578 090	72,4%	1 716 347	215,1%	678 254	1 916,4%	(14,8%)
Transfers and Subsidies - Operational	1 133 444	1 136 537	472 049	41,6%	377 878	33,3%	283 517	24,9%	1 133 444	99,7%	265 888	100,1%	6,6%
Transfers and Subsidies - Capital	464 088	531 957	272 550	58,7%	106 177	22,9%	81 928	15,4%	460 656	86,6%	91 445	97,8%	(10,4%)
Interest	103 358	103 358	(793)	(,8%)	3 693	3,6%	2 729	2,6%	5 629	5,4%	2 154	5,5%	26,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 979 292)**	**(3 692 931)**	**(3 121 790)**	**78,5%**	**(2 916 473)**	**73,3%**	**(1 724 508)**	**46,7%**	**(7 762 771)**	**210,2%**	**(2 049 418)**	**171,9%**	**(15,9%)**
Suppliers and employees	(3 903 749)	(3 641 376)	(3 121 790)	80,0%	(2 916 473)	74,7%	(1 724 508)	47,4%	(7 762 771)	213,2%	(2 049 418)	173,5%	(15,9%)
Finance charges	(74 684)	(26 684)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	(24 871)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**782 625**	**2 030 450**	**278 955**	**35,6%**	**931 966**	**119,1%**	**430 495**	**21,2%**	**1 641 416**	**80,8%**	**(67 766)**	**(131,2%)**	**(735,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**1 075**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 075	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(656 588)**	**(747 634)**	**(125 014)**	**19,0%**	**(191 314)**	**29,1%**	**(154 523)**	**20,7%**	**(470 851)**	**63,0%**	**(141 970)**	**70,6%**	**8,8%**
Capital assets	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(470 851)	63,0%	(141 970)	70,6%	8,8%
Net Cash from/(used) Investing Activities	**(656 588)**	**(746 558)**	**(125 014)**	**19,0%**	**(191 314)**	**29,1%**	**(154 523)**	**20,7%**	**(470 851)**	**63,1%**	**(141 970)**	**70,5%**	**8,8%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**(49)**	**-**	**(48)**	**-**	**(97)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(97)	-	-	-	(100,0%)
Payments	**(16 653)**	**(26 076)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 653)**	**(26 076)**	**-**	**-**	**(49)**	**,3%**	**(48)**	**,2%**	**(97)**	**,4%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**109 383**	**1 257 816**	**153 941**	**140,7%**	**740 604**	**677,1%**	**275 924**	**21,9%**	**1 170 468**	**93,1%**	**(209 736)**	**(1 332,2%)**	**(231,6%)**
Cash/cash equivalents at the year begin:	205 310	140 091	(65 727)	(32,0%)	294 032	143,2%	1 034 636	738,5%	(65 727)	(46,9%)	(1 137 421)	100,2%	(191,0%)
Cash/cash equivalents at the year end:	**314 694**	**1 397 907**	**294 032**	**93,4%**	**1 034 636**	**328,8%**	**1 310 559**	**93,8%**	**1 310 559**	**93,8%**	**(1 347 157)**	**(418,6%)**	**(197,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 631	8,3%	19	-	7 386	5,3%	120 726	86,4%	139 762	10,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81 324	33,9%	717	,3%	24 808	10,4%	132 700	55,4%	239 549	18,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 169	11,1%	280	,1%	24 179	4,9%	417 384	84,0%	497 012	38,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 494	9,3%	1	-	1 278	4,7%	23 139	86,0%	26 911	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 900	7,4%	81	,1%	6 735	4,2%	141 455	88,3%	160 171	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	134	3,7%	-	-	93	2,6%	3 397	93,7%	3 624	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	8 579	5,2%	3	-	8 103	4,9%	149 819	90,0%	166 504	13,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 510	5,5%	416	,9%	2 297	5,0%	40 535	88,6%	45 757	3,6%	-	-	-	-
Total By Income Source	**173 740**	**13,6%**	**1 517**	**,1%**	**74 879**	**5,9%**	**1 029 154**	**80,4%**	**1 279 289**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	27 649	10,9%	-	-	23 605	9,3%	202 373	79,8%	253 627	19,8%	-	-	-	-
Commercial	69 294	24,9%	436	,2%	17 772	6,4%	190 748	68,6%	278 251	21,8%	-	-	-	-
Households	72 527	10,1%	1 010	,1%	30 448	4,2%	613 269	85,5%	717 254	56,1%	-	-	-	-
Other	4 270	14,2%	70	,2%	3 054	10,1%	22 763	75,5%	30 158	2,4%	-	-	-	-
Total By Customer Group	**173 740**	**13,6%**	**1 517**	**,1%**	**74 879**	**5,9%**	**1 029 154**	**80,4%**	**1 279 289**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	131 138	10,4%	45 418	3,6%	80 899	6,4%	1 001 936	79,6%	1 259 392	61,7%
Bulk Water	16 269	5,6%	4 240	1,5%	3 181	1,1%	265 513	91,8%	289 204	14,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 616	3,7%	10 842	2,3%	16 571	3,5%	432 050	90,6%	477 078	23,4%
Auditor-General	-	-	128	2,7%	-	-	4 649	97,3%	4 777	,2%
Other	1 263	12,0%	1 092	10,4%	1 131	10,7%	7 045	66,9%	10 530	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**166 285**	**8,1%**	**61 720**	**3,0%**	**101 782**	**5,0%**	**1 711 194**	**83,8%**	**2 040 982**	**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 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**379 583**	**392 527**	**126 656**	**33,4%**	**122 123**	**32,2%**	**75 615**	**19,3%**	**324 394**	**82,6%**	**84 653**	**78,8%**	**(10,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	70	34	-	32	-	-	-	66	94,4%	777	823,7%	(100,0%)
Agency services	-	500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 640	5 760	47	,5%	2 676	27,8%	70	1,2%	2 793	48,5%	2 779	57,0%	(97,5%)
Dividends	173	203	-	-	486	280,7%	(486)	(239,2%)	-	-	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 613	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 311	591	191	14,5%	42	3,2%	199	33,6%	431	73,0%	88	31,0%	126,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	363 846	382 403	126 385	34,7%	118 887	32,7%	75 832	19,8%	321 104	84,0%	81 337	79,9%	(6,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	0	-	-	-	0	-	(328)	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**314 776**	**317 274**	**75 628**	**24,0%**	**88 136**	**28,0%**	**69 421**	**21,9%**	**233 186**	**73,5%**	**72 918**	**74,3%**	**(4,8%)**
Employee related costs	176 965	169 185	41 438	23,4%	40 124	22,7%	40 235	23,8%	121 797	72,0%	38 973	73,7%	3,2%
Remuneration of councillors	22 510	21 585	4 648	20,7%	5 799	25,8%	5 371	24,9%	15 819	73,3%	4 924	72,8%	9,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 588	2 138	627	39,5%	775	48,8%	257	12,0%	1 660	77,6%	1 236	98,1%	(79,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 241	12 090	-	-	6 537	63,8%	2 493	20,6%	9 031	74,7%	7 385	73,1%	(66,2%)
Interest	9 260	9 120	0	-	4 832	52,2%	-	-	4 832	53,0%	-	51,6%	-
Contracted services	44 017	44 905	13 881	31,5%	10 607	24,1%	9 995	22,3%	34 482	76,8%	6 698	70,3%	49,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	3 376	135,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	50 196	58 251	15 035	30,0%	19 461	38,8%	11 069	19,0%	45 565	78,2%	10 317	76,8%	7,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	10	-	(100,0%)
Surplus/(Deficit)	**64 807**	**75 252**	**51 028**	**-**	**33 987**	**-**	**6 193**	**-**	**91 208**	**-**	**11 735**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 639	2 639	-	-	702	26,6%	-	-	702	26,6%	-	42,8%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**91 910**		**11 735**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**91 910**		**11 735**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**91 910**		**11 735**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**91 910**		**11 735**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**81 617**	**97 018**	**8 612**	**10,6%**	**19 092**	**23,4%**	**10 779**	**11,1%**	**38 483**	**39,7%**	**28 386**	**48,4%**	**(62,0%)**
National Government	54 167	73 439	5 803	10,7%	12 728	23,5%	2 897	3,9%	21 429	29,2%	283	65,2%	922,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**54 167**	**73 439**	**5 803**	**10,7%**	**12 728**	**23,5%**	**2 897**	**3,9%**	**21 429**	**29,2%**	**283**	**65,2%**	**922,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 450	23 579	2 809	10,2%	6 364	23,2%	7 881	33,4%	17 054	72,3%	28 103	48,1%	(72,0%)
Capital Expenditure Functional	**81 617**	**97 018**	**8 612**	**10,6%**	**19 092**	**23,4%**	**13 731**	**14,2%**	**41 435**	**42,7%**	**28 386**	**48,4%**	**(51,6%)**
Municipal governance and administration	**10 050**	**11 605**	**2 894**	**28,8%**	**4 093**	**40,7%**	**1 947**	**16,8%**	**8 934**	**77,0%**	**4 633**	**55,6%**	**(58,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Finance and administration	10 050	11 605	2 894	28,8%	4 093	40,7%	1 947	16,8%	8 934	77,0%	4 633	51,5%	(58,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 595**	**12 241**	**331**	**2,1%**	**1 785**	**11,4%**	**5 191**	**42,4%**	**7 307**	**59,7%**	**4 988**	**63,8%**	**4,1%**
Planning and Development	2 100	1 990	-	-	584	27,8%	900	45,2%	1 485	74,6%	543	75,7%	65,8%
Road Transport	11 795	9 751	331	2,8%	1 201	10,2%	4 291	44,0%	5 823	59,7%	4 445	60,1%	(3,5%)
Environmental Protection	1 700	500	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**55 973**	**73 173**	**5 387**	**9,6%**	**13 214**	**23,6%**	**6 593**	**9,0%**	**25 194**	**34,4%**	**18 766**	**44,2%**	**(64,9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	54 373	70 420	5 198	9,6%	12 357	22,7%	4 916	7,0%	22 471	31,9%	18 430	42,9%	(73,3%)
Waste Water Management	1 600	2 753	189	11,8%	856	53,5%	1 677	60,9%	2 723	98,9%	336	78,6%	399,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**401 437**	**414 381**	**293 135**	**73,0%**	**244 400**	**60,9%**	**354 179**	**85,5%**	**891 714**	**215,2%**	**136 656**	**104,2%**	**159,2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 138	41 932	151 516	602,7%	123 017	489,4%	94 337	225,0%	368 870	879,7%	31 140	64,5%	202,9%
Transfers and Subsidies - Operational	311 983	311 983	130 569	41,9%	103 129	33,1%	253 915	81,4%	487 613	156,3%	78 645	103,4%	222,9%
Transfers and Subsidies - Capital	54 502	54 502	11 003	20,2%	15 093	27,7%	6 327	11,6%	32 423	59,5%	24 092	2 214,6%	(73,7%)
Interest	9 640	5 760	47	,5%	2 676	27,8%	86	1,5%	2 809	48,8%	2 779	53,9%	(96,9%)
Dividends	173	203	-	-	486	280,7%	(486)	(239,2%)	-	-	-	-	(100,0%)
Payments	**(304 181)**	**(299 196)**	**(112 176)**	**36,9%**	**(130 539)**	**42,9%**	**(153 407)**	**51,3%**	**(396 121)**	**132,4%**	**(107 663)**	**119,7%**	**42,5%**
Suppliers and employees	(294 921)	(289 937)	(112 176)	38,0%	(130 539)	44,3%	(153 407)	52,9%	(396 121)	136,6%	(107 663)	124,0%	42,5%
Finance charges	(9 260)	(9 260)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 256**	**115 184**	**180 959**	**186,1%**	**113 861**	**117,1%**	**200 772**	**174,3%**	**495 593**	**430,3%**	**28 993**	**66,4%**	**592,5%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(451)**	**-**	**(162)**	**-**	**2 982**	**-**	**2 369**	**-**	**127**	**-**	**2 243,5%**
Proceeds on disposal of PPE	-	-	-	-	0	-	-	-	0	-	(328)	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(451)	-	(162)	-	2 982	-	2 369	-	455	-	555,1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(81 617)**	**(97 018)**	**(8 612)**	**10,6%**	**(19 092)**	**23,4%**	**(13 731)**	**14,2%**	**(41 435)**	**42,7%**	**(28 386)**	**48,4%**	**(51,6%)**
Capital assets	(81 617)	(97 018)	(8 612)	10,6%	(19 092)	23,4%	(13 731)	14,2%	(41 435)	42,7%	(28 386)	48,4%	(51,6%)
Net Cash from/(used) Investing Activities	**(81 617)**	**(97 018)**	**(9 063)**	**11,1%**	**(19 254)**	**23,6%**	**(10 749)**	**11,1%**	**(39 066)**	**40,3%**	**(28 259)**	**48,7%**	**(62,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 105)**	**(12 105)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(12 105)**	**(12 105)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 533**	**6 061**	**171 897**	**4 864,8%**	**94 608**	**2 677,5%**	**190 023**	**3 135,3%**	**456 528**	**7 532,5%**	**734**	**(74,3%)**	**25 789,5%**
Cash/cash equivalents at the year begin:	65 602	10 675	-	-	182 572	278,3%	277 179	2 596,4%	-	-	67 337	61,6%	311,6%
Cash/cash equivalents at the year end:	**69 136**	**16 736**	**182 572**	**264,1%**	**277 179**	**400,9%**	**467 203**	**2 791,6%**	**467 203**	**2 791,6%**	**68 071**	**110,2%**	**586,3%**

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	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 409	50,4%	767	8,8%	271	3,1%	3 306	37,8%	8 753	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 409**	**50,4%**	**767**	**8,8%**	**271**	**3,1%**	**3 306**	**37,8%**	**8 753**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**28 775 116**	**30 853 393**	**7 642 273**	**26,6%**	**7 317 899**	**25,4%**	**6 671 503**	**21,6%**	**21 631 675**	**70,1%**	**6 234 448**	**70,4%**	**7,0%**
Exchange Revenue													
Service charges - Electricity	7 476 886	7 791 863	1 852 031	24,8%	1 558 658	20,8%	1 679 525	21,6%	5 090 214	65,3%	1 411 920	60,6%	19,0%
Service charges - Water	2 377 519	2 367 888	481 100	20,2%	468 302	19,7%	499 903	21,1%	1 449 305	61,2%	467 372	56,2%	7,0%
Service charges - Waste Water Management	777 580	834 984	187 478	24,1%	185 125	23,8%	184 638	22,1%	557 241	66,7%	189 304	71,8%	(2,5%)
Service charges - Waste Management	969 552	1 006 276	222 792	23,0%	227 354	23,4%	223 637	22,2%	673 783	67,0%	227 501	68,8%	(1,7%)
Sale of Goods and Rendering of Services	119 404	127 637	21 843	18,3%	20 328	17,0%	17 967	14,1%	60 137	47,1%	18 105	13,3%	(,8%)
Agency services	67 791	55 572	19 752	29,1%	20 649	30,5%	13 346	24,0%	53 747	96,7%	32 281	53,4%	(58,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 392 471	1 208 464	268 797	19,3%	275 992	19,8%	278 318	23,0%	823 107	68,1%	334 532	72,4%	(16,8%)
Interest earned from Current and Non Current Assets	226 787	194 804	24 997	11,0%	26 479	11,7%	27 766	14,3%	79 243	40,7%	40 639	57,5%	(31,7%)
Dividends	408	6 402	1 589	389,6%	2 049	502,4%	971	15,2%	4 609	72,0%	41	10,8%	2 242,6%
Rent on Land	19 953	19 955	5 251	26,3%	4 879	24,5%	5 060	25,4%	15 190	76,1%	4 977	80,6%	1,7%
Rental from Fixed Assets	78 960	87 777	16 655	21,1%	13 195	16,7%	14 671	16,7%	44 520	50,7%	14 990	49,7%	(2,1%)
Licence and permits	29 902	18 535	1 681	5,6%	3 740	12,5%	1 564	8,4%	6 986	37,7%	4 596	45,5%	(66,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	465 649	798 294	26 055	5,6%	33 740	7,2%	164 835	20,6%	224 630	28,1%	142 345	36,0%	15,8%
Non-Exchange Revenue													
Property rates	4 677 851	5 000 514	1 114 458	23,8%	1 340 551	28,7%	1 246 947	24,9%	3 701 956	74,0%	994 840	68,9%	25,3%
Surcharges and Taxes	33 486	33 486	20 831	62,2%	40 932	122,2%	40 506	121,0%	102 268	305,4%	5 056	59,2%	701,2%
Fines, penalties and forfeits	137 052	193 160	18 878	13,8%	23 261	17,0%	13 765	7,1%	55 903	28,9%	11 074	33,0%	24,3%
Licences or permits	18 806	12 705	533	2,8%	3 455	18,4%	1 142	9,0%	5 129	40,4%	1 447	24,0%	(21,1%)
Transfer and subsidies - Operational	8 964 503	9 669 161	3 205 697	35,8%	2 811 320	31,4%	1 929 389	20,0%	7 946 406	82,2%	2 102 703	87,5%	(8,2%)
Interest	505 194	591 679	132 975	26,3%	109 508	21,7%	219 557	37,1%	462 041	78,1%	95 954	45,1%	128,8%
Fuel Levy	377 017	377 017	-	-	125 673	33,3%	94 254	25,0%	219 927	58,3%	92 516	100,0%	1,9%
Operational Revenue	13 710	66 929	17 563	128,1%	16 430	119,8%	13 681	20,4%	47 673	71,2%	5 408	71,0%	153,0%
Gains on disposal of Assets	24 074	20 074	1 319	5,5%	55	,2%	22	,1%	1 395	7,0%	1 388	49,7%	(98,4%)
Other Gains	20 563	370 219	0	-	6 226	30,3%	39	-	6 264	1,7%	35 459	294,5%	(99,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**30 519 627**	**32 174 259**	**6 525 671**	**21,4%**	**7 164 665**	**23,5%**	**6 896 095**	**21,4%**	**20 586 431**	**64,0%**	**6 029 064**	**62,5%**	**14,4%**
Employee related costs	8 622 452	8 508 483	1 819 069	21,1%	2 172 605	25,2%	1 934 075	22,7%	5 925 749	69,6%	1 909 668	70,5%	1,3%
Remuneration of councillors	485 544	482 946	96 352	19,8%	121 521	25,0%	128 527	26,6%	346 399	71,7%	103 239	73,7%	24,5%
Bulk purchases - electricity	6 857 787	6 815 809	2 430 842	35,4%	1 772 253	25,8%	1 580 872	23,2%	5 783 966	84,9%	1 442 427	73,4%	9,6%
Inventory consumed	1 621 789	1 974 753	322 839	19,9%	414 517	25,6%	485 478	24,6%	1 222 833	61,9%	503 660	67,1%	(3,6%)
Debt impairment	3 636 264	3 160 408	6	-	35	-	416 264	13,2%	416 306	13,2%	128 343	13,5%	224,3%
Depreciation and amortisation	2 443 091	2 758 766	327 043	13,4%	598 209	24,5%	368 084	13,3%	1 293 335	46,9%	443 411	46,6%	(17,0%)
Interest	666 560	741 535	132 557	19,9%	231 389	34,7%	327 968	44,2%	691 914	93,3%	44 435	97,1%	638,1%
Contracted services	3 148 598	3 715 475	671 206	21,3%	1 007 413	32,0%	799 199	21,5%	2 477 818	66,7%	803 843	63,5%	(,6%)
Transfers and subsidies	694 022	1 413 721	251 566	36,2%	300 036	43,2%	125 610	8,9%	677 211	47,9%	209 974	69,1%	(40,2%)
Irrecoverable debts written off	317 696	512 519	7 823	2,5%	29 760	9,4%	249 608	48,7%	287 191	56,0%	6 957	9,8%	3 487,6%
Operational costs	2 018 364	2 063 903	466 361	23,1%	569 740	28,2%	421 076	20,4%	1 457 176	70,6%	400 792	64,0%	5,1%
Losses on disposal of Assets	4 000	15 838	-	-	(59 126)	(1 478,2%)	59 196	373,8%	70	,4%	1 412	54,3%	4 092,4%
Other Losses	3 461	10 102	9	,3%	6 314	182,4%	138	1,4%	6 462	64,0%	30 902	519,5%	(99,6%)
Surplus/(Deficit)	**(1 744 511)**	**(1 320 866)**	**1 116 602**	**-**	**153 234**	**-**	**(224 592)**	**-**	**1 045 244**	**-**	**205 383**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 418 808	3 531 273	530 653	15,5%	623 208	18,2%	475 463	13,5%	1 629 323	46,1%	1 082 116	58,0%	(56,1%)
Transfers and subsidies - capital (in-kind)	129 417	129 417	-	-	371	,3%	-	-	371	,3%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 803 715**	**2 339 824**	**1 647 254**		**776 813**		**250 871**		**2 674 938**		**1 287 499**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 803 715**	**2 339 824**	**1 647 254**		**776 813**		**250 871**		**2 674 938**		**1 287 499**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 803 715**	**2 339 824**	**1 647 254**		**776 813**		**250 871**		**2 674 938**		**1 287 499**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	82	-	9	557,9%	47,1%
Surplus/(Deficit) for the year	**1 803 715**	**2 339 824**	**1 647 315**		**776 822**		**250 884**		**2 675 020**		**1 287 508**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**4 255 497**	**4 640 718**	**672 180**	**15,8%**	**923 704**	**21,7%**	**574 058**	**12,4%**	**2 169 943**	**46,8%**	**820 185**	**55,5%**	**(30,0%)**
National Government	3 322 298	3 803 247	594 543	17,9%	802 257	24,1%	457 827	12,0%	1 854 627	48,8%	656 232	57,9%	(30,2%)
Provincial Government	-	11 826	-	-	-	-	15 049	127,3%	15 049	127,3%	9 000	69,6%	67,2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	3 404	1 136	-	-	-	-	-	1 136	33,4%	(639)	14,9%	(100,0%)
Transfers recognised - capital	**3 322 298**	**3 818 477**	**595 678**	**17,9%**	**802 257**	**24,1%**	**472 876**	**12,4%**	**1 870 812**	**49,0%**	**664 594**	**57,9%**	**(28,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	4 056	85,5%	(100,0%)
Internally generated funds	933 199	822 241	76 502	8,2%	121 447	13,0%	101 182	12,3%	299 131	36,4%	151 535	45,8%	(33,2%)
Capital Expenditure Functional	**4 259 067**	**4 648 861**	**672 220**	**15,8%**	**924 526**	**21,7%**	**581 615**	**12,5%**	**2 178 362**	**46,9%**	**825 952**	**55,7%**	**(29,6%)**
Municipal governance and administration	**203 210**	**207 425**	**24 449**	**12,0%**	**25 936**	**12,8%**	**29 017**	**14,0%**	**79 403**	**38,3%**	**23 872**	**45,9%**	**21,6%**
Executive and Council	8 425	12 823	875	10,4%	3 231	38,4%	590	4,6%	4 696	36,6%	123	58,0%	378,1%
Finance and administration	194 575	194 452	23 575	12,1%	22 705	11,7%	28 427	14,6%	74 707	38,4%	23 730	45,6%	19,8%
Internal audit	210	150	-	-	-	-	-	-	-	-	19	21,3%	(100,0%)
Community and Public Safety	**317 781**	**319 702**	**17 789**	**5,6%**	**36 747**	**11,6%**	**45 959**	**14,4%**	**100 495**	**31,4%**	**17 583**	**41,3%**	**161,4%**
Community and Social Services	116 645	129 374	10 926	9,4%	25 717	22,0%	28 744	22,2%	65 386	50,5%	10 551	37,9%	172,4%
Sport And Recreation	65 878	56 048	4 466	6,8%	9 974	15,1%	5 841	10,4%	20 280	36,2%	4 882	45,0%	19,6%
Public Safety	17 600	28 580	29	,2%	1 056	6,0%	9 363	32,8%	10 448	36,6%	1 278	24,6%	632,9%
Housing	23 000	12 700	2 369	10,3%	-	-	-	-	2 369	18,6%	798	64,3%	(100,0%)
Health	94 658	93 000	-	-	-	-	2 011	2,2%	2 011	2,2%	74	8,6%	2 630,9%
Economic and Environmental Services	**1 561 585**	**1 727 227**	**269 543**	**17,3%**	**347 875**	**22,3%**	**242 820**	**14,1%**	**860 238**	**49,8%**	**329 451**	**54,9%**	**(26,3%)**
Planning and Development	528 481	547 809	77 699	14,7%	128 375	24,3%	72 500	13,2%	278 574	50,9%	110 369	48,7%	(34,3%)
Road Transport	1 028 994	1 176 552	191 844	18,6%	219 135	21,3%	170 212	14,5%	581 191	49,4%	218 410	58,8%	(22,1%)
Environmental Protection	4 110	2 865	-	-	365	8,9%	108	3,8%	473	16,5%	673	18,3%	(83,9%)
Trading Services	**2 175 391**	**2 393 407**	**360 438**	**16,6%**	**513 931**	**23,6%**	**263 819**	**11,0%**	**1 138 189**	**47,6%**	**455 045**	**58,2%**	**(42,0%)**
Energy sources	345 490	388 197	68 503	19,8%	103 408	29,9%	50 771	13,1%	222 681	57,4%	82 513	61,5%	(38,5%)
Water Management	1 183 029	1 283 385	189 249	16,0%	230 392	19,5%	112 302	8,8%	531 944	41,4%	266 216	58,2%	(57,8%)
Waste Water Management	524 797	614 107	88 338	16,8%	143 312	27,3%	86 879	14,1%	318 529	51,9%	96 861	54,6%	(10,3%)
Waste Management	122 076	107 719	14 349	11,8%	36 818	30,2%	13 868	12,9%	65 035	60,4%	9 455	65,0%	46,7%
Other	**1 100**	**1 100**	**-**	**-**	**38**	**3,4%**	**-**	**-**	**38**	**3,4%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**29 741 938**	**31 340 651**	**10 149 948**	**34,1%**	**10 543 868**	**35,5%**	**6 949 274**	**22,2%**	**27 643 089**	**88,2%**	**7 616 376**	**80,0%**	**(8,8%)**
Property rates	4 040 696	4 220 499	2 356 078	58,3%	2 753 907	68,2%	1 190 457	28,2%	6 300 442	149,3%	1 022 719	65,0%	16,4%
Service charges	11 156 067	11 134 771	1 940 806	17,4%	2 052 904	18,4%	2 054 141	18,4%	6 047 850	54,3%	1 684 037	49,7%	22,0%
Other revenue	1 392 274	2 410 557	1 612 176	115,8%	1 491 945	107,2%	1 096 504	45,5%	4 200 625	174,3%	1 388 113	178,5%	(21,0%)
Transfers and Subsidies - Operational	9 264 832	9 535 491	3 068 825	33,1%	2 922 076	31,5%	1 851 076	19,4%	7 841 977	82,2%	2 615 782	98,7%	(29,2%)
Transfers and Subsidies - Capital	3 451 837	3 596 488	1 159 934	33,6%	1 287 106	37,3%	722 898	20,1%	3 169 937	88,1%	889 323	94,7%	(18,7%)
Interest	436 032	442 617	12 023	2,8%	35 304	8,1%	34 648	7,8%	81 975	18,5%	16 402	16,6%	111,2%
Dividends	198	228	106	53,7%	627	316,4%	(450)	(197,1%)	283	124,2%	-	-	(100,0%)
Payments	**(24 565 198)**	**(25 599 988)**	**(6 439 382)**	**26,2%**	**(6 550 039)**	**26,7%**	**(4 326 711)**	**16,9%**	**(17 316 131)**	**67,6%**	**(5 297 336)**	**64,2%**	**(18,3%)**
Suppliers and employees	(24 069 590)	(25 010 890)	(6 439 382)	26,8%	(6 550 039)	27,2%	(4 326 711)	17,3%	(17 316 131)	69,2%	(5 297 336)	65,5%	(18,3%)
Finance charges	(479 033)	(543 822)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 575)	(45 276)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 176 740**	**5 740 663**	**3 710 566**	**71,7%**	**3 993 828**	**77,1%**	**2 622 563**	**45,7%**	**10 326 958**	**179,9%**	**2 319 041**	**201,6%**	**13,1%**
Cash Flow from Investing Activities													
Receipts	**-**	**1 075**	**(24 131)**	**-**	**24 893**	**-**	**2 982**	**277,3%**	**3 744**	**348,1%**	**127**	**158,2%**	**2 243,5%**
Proceeds on disposal of PPE	-	-	1 320	-	55	-	-	-	1 374	-	(328)	3,7%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 075	(451)	-	(162)	-	2 982	277,3%	2 369	220,3%	455	-	555,1%
Decrease (increase) in non-current investments	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-
Payments	**(4 276 368)**	**(4 360 341)**	**(738 744)**	**17,3%**	**(1 054 470)**	**24,7%**	**(1 060 936)**	**24,3%**	**(2 854 150)**	**65,5%**	**(866 747)**	**61,6%**	**22,4%**
Capital assets	(4 276 368)	(4 360 341)	(738 744)	17,3%	(1 054 470)	24,7%	(1 060 936)	24,3%	(2 854 150)	65,5%	(866 747)	61,6%	22,4%
Net Cash from/(used) Investing Activities	**(4 276 368)**	**(4 359 266)**	**(762 875)**	**17,8%**	**(1 029 577)**	**24,1%**	**(1 057 954)**	**24,3%**	**(2 850 406)**	**65,4%**	**(866 619)**	**61,4%**	**22,1%**
Cash Flow from Financing Activities													
Receipts	**1 323**	**1 382**	**2 742**	**207,3%**	**3 240**	**244,9%**	**2 663**	**192,7%**	**8 645**	**625,6%**	**-**	**,1%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	1 056	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	267	326	2 742	1 028,1%	3 240	1 215,0%	2 663	817,6%	8 645	2 653,8%	-	1,9%	(100,0%)
Payments	**(163 892)**	**(173 315)**	**-**	**-**	**(67 221)**	**41,0%**	**48 932**	**(28,2%)**	**(18 290)**	**10,6%**	**-**	**33,4%**	**(100,0%)**
Repayment of borrowing	(163 892)	(173 315)	-	-	(67 221)	41,0%	48 932	(28,2%)	(18 290)	10,6%	-	33,4%	(100,0%)
Net Cash from/(used) Financing Activities	**(162 569)**	**(171 933)**	**2 742**	**(1,7%)**	**(63 982)**	**39,4%**	**51 595**	**(30,0%)**	**(9 645)**	**5,6%**	**-**	**35,2%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**737 802**	**1 209 465**	**2 950 433**	**399,9%**	**2 900 269**	**393,1%**	**1 616 204**	**133,6%**	**7 466 906**	**617,4%**	**1 452 421**	**(247,2%)**	**11,3%**
Cash/cash equivalents at the year begin:	1 829 733	1 528 409	372 032	20,3%	3 752 647	205,1%	6 654 129	435,4%	372 032	24,3%	3 708 487	57,1%	79,4%
Cash/cash equivalents at the year end:	**2 567 535**	**2 737 874**	**3 595 756**	**140,0%**	**6 653 693**	**259,1%**	**8 267 433**	**302,0%**	**8 267 433**	**302,0%**	**5 161 160**	**432,5%**	**60,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	203 650	2,8%	138 202	1,9%	115 358	1,6%	6 910 809	93,8%	7 368 020	22,9%	(121 424)	(1,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	394 686	9,5%	129 911	3,1%	135 535	3,2%	3 514 996	84,2%	4 175 129	13,0%	(57 926)	(1,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	358 526	5,2%	212 593	3,1%	194 974	2,8%	6 107 456	88,9%	6 873 549	21,3%	(26 763)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	63 123	2,8%	43 359	1,9%	40 803	1,8%	2 108 511	93,5%	2 255 796	7,0%	(54 735)	(2,4%)	-	-
Receivables from Exchange Transactions - Waste Management	76 038	3,0%	44 825	1,8%	47 728	1,9%	2 385 038	93,4%	2 553 628	7,9%	(57 382)	(2,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	385	2,1%	44	,2%	632	3,4%	17 464	94,3%	18 525	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	146 723	2,1%	167 035	2,4%	173 499	2,5%	6 403 586	92,9%	6 890 843	21,4%	(44 707)	(,6%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 315	,5%	8 856	,4%	9 077	,4%	2 042 440	98,6%	2 071 688	6,4%	(23 760)	(1,1%)	-	-
Total By Income Source	**1 254 447**	**3,9%**	**744 826**	**2,3%**	**717 606**	**2,2%**	**29 490 299**	**91,6%**	**32 207 178**	**100,0%**	**(386 697)**	**(1,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	119 815	3,9%	93 307	3,0%	92 345	3,0%	2 794 822	90,1%	3 100 288	9,6%	1 238	-	-	-
Commercial	548 379	4,7%	276 339	2,3%	260 102	2,2%	10 678 560	90,8%	11 763 380	36,5%	(6 263)	(,1%)	-	-
Households	563 882	3,4%	333 916	2,0%	337 018	2,1%	15 181 427	92,5%	16 416 243	51,0%	(381 672)	(2,3%)	-	-
Other	22 372	2,4%	41 264	4,5%	28 141	3,0%	835 490	90,1%	927 267	2,9%	-	-	-	-
Total By Customer Group	**1 254 447**	**3,9%**	**744 826**	**2,3%**	**717 606**	**2,2%**	**29 490 299**	**91,6%**	**32 207 178**	**100,0%**	**(386 697)**	**(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	427 753	3,1%	273 759	2,0%	395 702	2,8%	12 925 665	92,2%	14 022 879	50,0%
Bulk Water	33 883	1,8%	15 029	,8%	21 776	1,2%	1 767 964	96,2%	1 838 652	6,6%
PAYE deductions	(9 902)	128,3%	(37)	,5%	603	(7,8%)	1 618	(21,0%)	(7 719)	-
VAT (output less input)	1 298	88,3%	64	4,3%	-	-	109	7,4%	1 471	-
Pensions / Retirement deductions	(8 757)	162,0%	(2 331)	43,1%	257	(4,8%)	5 424	(100,3%)	(5 407)	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	274 822	2,4%	117 983	1,0%	101 674	,9%	11 121 526	95,7%	11 616 004	41,4%
Auditor-General	126	1,5%	493	5,7%	-	-	8 059	92,9%	8 679	-
Other	34 442	5,8%	10 292	1,7%	6 765	1,1%	541 116	91,3%	592 616	2,1%
Medical Aid deductions	2 805	100,0%	-	-	-	-	-	-	2 805	-
Total	**756 469**	**2,7%**	**415 252**	**1,5%**	**526 776**	**1,9%**	**26 371 481**	**93,9%**	**28 069 979**	**100,0%**