



provincial treasury

**MPUMALANGA PROVINCE**  
REPUBLIC OF SOUTH AFRICA

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Ref MPT 12/1/1

## **PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2022/23 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2022**

1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10<sup>th</sup> working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. The information in this publication is based on the 2022/23 adopted budgets and Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
4. Furthermore, it should be noted that this report is published using the figures from the mSCOA data strings. The Municipal Standard Chart of Account Regulation requires municipalities to upload budgets and financial information in a data string format to the Local Government portal across the six mSCOA segments. Therefore, the credibility of the information contained in the mSCOA data strings remains a concern as some municipality's sub-systems are not yet fully integrated with the core financial system, which indicates that some municipalities are not transacting and reporting directly from the core financial system.
5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of September 2022.



STATUS OF DATA STRINGS SUBMISSION AS AT 30 SEPTEMBER 2022					
MUNICIPALITY	SUBMISSION CODE				
	ORGB	PROR	M03	CR03	DR03
Albert Luthuli					
Bushbuckridge					
City of Mbombela					
Dipaleseng					
Dr JS Moroka					
Ehlanzeni District					
Emakhazeni					
Emalaheni					
Gert Sibande District					
Govan Mbeki					
Lekwa					
Mkhondo					
Msukaligwa					
Nkangala District					
Nkomazi					
Pixley Ka Seme					
Steve Tshwete					
Thaba Chweu					
Thembisile Hani					
Victor Khanye					

Outstanding	
Submitted Successfully	
Submitted with Errors-phase 1	
Submitted with Errors-phase 2	

Original Budget	ORGB
Project List	PROR
Month ended	M
Creditors	CR
Debtors	DR

- It should also be noted that the report contains preliminary figures as at the end of the first quarter ended 30 September 2022 pending verifications by municipalities.
- The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

**MS GUGU MASHITENG**  
**HEAD: PROVINCIAL TREASURY**  
**DATE: 31/10/2022**

**PUMALANGA: ALBERT LUTHULI (MP301)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

1	2	3	4	5	Part 1: Operating Revenue and Expenditure											
					6	2022/23			Year to Date		2021/22		8			
						9	10	11	12	13	14	15				
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
R thousands																
<b>Operating Revenue and Expenditure</b>																
<b>Operating Revenue</b>																
121	678 961	163 183	24,0%	163 183	24,0%	22 370	3,7%	629,5%								
122	116 197	1 564	1,3%	1 564	1,3%	9 481	9,0%	(83,5%)								
123	49 721	5 633	11,3%	5 633	11,3%	5 750	13,3%	(2,0%)								
124	52 375	1 109	2,1%	1 109	2,1%	(80)	(2%)	(1 487,6%)								
125	14 281	305	2,1%	305	2,1%	707	5,6%	(56,8%)								
126	12 207	6	-1%	6	-1%	709	6,4%	(95,1%)								
127	-	-	-	-	-	-	-	-								
128	142	29	20,4%	29	20,4%	133	915,9%	(78,2%)								
129	2 386	801	33,6%	801	33,6%	373	115,1%	(115,1%)								
130	38 043	1 170	3,1%	1 170	3,1%	4 766	13,9%	(75,9%)								
131	-	-	-	-	-	-	-	-								
132	214	492	230,5%	492	230,5%	62	33,2%	692,4%								
133	-	8	-	8	-	7	-	13,8%								
134	-	-	-	-	-	-	-	-								
135	392 462	151 427	38,6%	151 427	38,6%	-	-	(100,0%)								
136	932	638	68,4%	638	68,4%	462	14,9%	37,9%								
137	-	-	-	-	-	-	-	-								
138	678 451	133 134	19,6%	133 134	19,6%	129 275	21,3%	3,0%								
139	187 664	59 801	31,9%	59 801	31,9%	30 200	28,3%	15,4%								
140	30 535	7 347	24,1%	7 347	24,1%	7 790	27,9%	(5,7%)								
141	50 114	-	-	-	-	-	-	-								
142	38 058	-	-	-	-	533	1,1%	(100,0%)								
143	1 794	-	-	-	-	-	-	-								
144	101 898	24 487	24,0%	24 487	24,0%	23 058	21,7%	6,2%								
145	35 384	2 965	8,4%	2 965	8,4%	5 283	7,9%	(43,9%)								
146	175 035	24 283	13,9%	24 283	13,9%	35 038	37,4%	(30,7%)								
147	-	448	-	448	-	828	32,4%	(46,0%)								
148	57 969	13 674	23,6%	13 674	23,6%	6 546	16,4%	108,9%								
149	-	-	-	-	-	-	-	-								
150	510	30 049	-	30 049	-	(106 905)	-	-								
151	337 593	76 483	22,7%	76 483	22,7%	64 914	20,7%	17,8%								
152	-	-	-	-	-	-	-	-								
153	-	-	-	-	-	-	-	-								
154	338 103	106 532	-	106 532	-	(41 992)	-	-								
155	-	-	-	-	-	-	-	-								
156	338 103	106 532	-	106 532	-	(41 992)	-	-								
157	-	-	-	-	-	-	-	-								
158	338 103	106 532	-	106 532	-	(41 992)	-	-								
159	-	-	-	-	-	-	-	-								
160	338 103	106 532	-	106 532	-	(41 992)	-	-								
161	-	-	-	-	-	-	-	-								
162	338 103	106 532	-	106 532	-	(41 992)	-	-								
163	-	-	-	-	-	-	-	-								
164	338 103	106 532	-	106 532	-	(41 992)	-	-								

1	2	3	4	5	Part 2: Capital Revenue and Expenditure											
					6	2022/23			Year to Date		2021/22		8			
						9	10	11	12	13	14	15				
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
R thousands																
<b>Capital Revenue and Expenditure</b>																
<b>Source of Finance</b>																
61	335 608	68 624	20,4%	68 624	20,4%	133 503	38,5%	(48,6%)								
62	335 608	66 573	19,8%	66 573	19,8%	129 394	37,5%	(48,6%)								
63	-	-	-	-	-	-	-	-								
64	-	-	-	-	-	-	-	-								
65	-	-	-	-	-	-	-	-								
66	-	-	-	-	-	-	-	-								
67	335 608	66 573	19,8%	66 573	19,8%	129 394	37,5%	(48,6%)								
68	-	-	-	-	-	-	-	-								
69	-	2 051	-	2 051	-	4 109	289,3%	(50,1%)								
70	-	-	-	-	-	-	-	-								
71	335 608	69 484	20,7%	69 484	20,7%	133 503	38,5%	(48,0%)								
72	2 576	-	-	2 576	-	1 736	113,8%	48,3%								
73	650	-	-	650	-	-	-	(100,0%)								
74	1 926	-	-	1 926	-	1 736	113,8%	10,9%								
75	-	-	-	-	-	-	-	-								
76	2 500	335	13,4%	335	13,4%	14 654	862,0%	(97,7%)								
77	-	335	-	335	-	-	-	(100,0%)								
78	-	-	-	-	-	-	-	(100,0%)								
79	2 500	-	-	-	-	14 654	862,0%	(100,0%)								
80	-	-	-	-	-	-	-	-								
81	-	-	-	-	-	-	-	-								
82	-	-	-	-	-	-	-	-								
83	26 000	1 426	5,5%	1 426	5,5%	5 327	18,2%	(73,2%)								
84	-	-	-	-	-	-	-	-								
85	26 000	1 426	5,5%	1 426	5,5%	5 327	18,2%	(73,2%)								
86	-	-	-	-	-	-	-	-								
87	307 108	65 147	21,2%	65 147	21,2%	111 786	35,6%	(41,7%)								
88	26 000	13 473	51,8%	13 473	51,8%	16 655	94,0%	(27,8%)								
89	237 887	40 716	17,1%	40 716	17,1%	87 827	33,2%	(53,8%)								
90	42 500	10 958	25,8%	10 958	25,8%	5 303	17,7%	106,6%								
91	721	-	-	-	-	-	-	-								
92	-	-	-	-	-	-	-	-								

1	2	3	4	5	Part 3: Cash Receipts and Payments											
					6	2022/23			Year to Date		2021/22		8			
						9	10	11	12	13	14	15				
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
R thousands																
<b>Cash Flow from Operating Activities</b>																
<b>Receipts</b>																
100	923 252	253 850	27,5%	253 850	27,5%	22 914	2,8%	1 007,9%								
101	79 014	25 360	32,1%	25 360	32,1%	8 532	12,4%	197,2%								
102	87 438	13 053	14,9%	13 053	14,9%	8 927	11,8%	46,2%								
103	876	(46 656)	(5 348,0%)	(46 656)	(5 348,0%)	(250 789)	(8 089,9%)	(81,3%)								
104	392 462	153 968	39,2%	153 968	39,2%	146 324	41,3%	5,2%								
105	337 593	108 304	32,1%	108 304	32,1%	109 918	35,1%	(1,5%)								
106	25 869	-	-	-	-	-	-	-								
107	-	-	-	-	-	-	-	-								
108	(590 280)	(40 412)	6,8%	(40 412)	6,8%	-	-	(100,0%)								
109	(888 485)	(40 412)	6,9%	(40 412)	6,9%	-	-	(100,0%)								
110	(1 794)	-	-	-	-	-	-	-								
111	721	-	-	-	-	-	-	-								
112	332 972	213 438	64,1%	213 438	64,1%	22 914	2,8%	831,5%								
<b>Cash Flow from Investing Activities</b>																
<b>Receipts</b>																
115	(113)	68	(60,2%)	68	(60,2%)	-	-	(100,0%)								
116	-	-	-	-	-	-	-	-								
117	-	-	-	-	-	-	-	-								
118	-	-	-	-	-	-	-	-								
119	(113)	68	(60,2%)	68	(60,2%)	-	-	(100,0%)								
120	(295 608)	(27 163)	9,2%	(27 163)	9,2%	(24 298)	-	11,8%								
121	(295 608)	(27 163)	9,2%	(27 163)	9,2%	(24 298)	-	11,8%								
122	(295 720)	(27 095)	9,2%	(27 095)	9,2%	(24 298)	-	11,5%								
<b>Cash Flow from Financing Activities</b>																
<b>Receipts</b>																
125	-	-	-	-	-	-	-	-								
126	-	-	-	-	-	-	-	-								
127	-	-	-	-	-	-	-	-								
128	-	-	-	-	-	-	-	-								
129	-	-	-	-	-	-	-	-								
130	-	-	-	-	-	-	-	-								
<b>Net Cash from/(used) Financing Activities</b>																
133	37 252	186 342	500,2%	186 342	500,2%	(1 385)	(2%)	(13 555,4%)								
134	(1 745)	-	-	-	-	-	-	-								
135	35 507	186 342	524,8%	186 342	524,8%	(1 385)	(2%)	(13 555,4%)								

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
138	<b>Part 4: Debtor Age Analysis</b>														
139		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
140	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
141	<b>Debtors Age Analysis By Income Source</b>														
142	Trade and Other Receivables from Exchange Transactions - Water	3,004	8.1%	1,969	3.1%	1,089	2.9%	31,879	85.6%	37,139	6.8%	-	-	-	-
143	Trade and Other Receivables from Exchange Transactions - Electricity	2,713	15.6%	510	2.9%	660	3.8%	13,462	77.6%	17,345	3.2%	-	-	-	-
144	Receivables from Non-exchange Transactions - Property Rates	15,671	4.9%	10,403	3.3%	6,335	2.0%	284,279	89.8%	316,687	58.2%	-	-	-	-
145	Receivables from Exchange Transactions - Waste Water Management	2,788	3.0%	1,332	1.5%	1,225	1.3%	85,555	94.1%	90,880	16.7%	-	-	-	-
146	Receivables from Exchange Transactions - Waste Management	3,157	3.9%	1,304	1.6%	1,189	1.5%	75,381	93.0%	81,030	14.9%	-	-	-	-
147	Receivables from Exchange Transactions - Property Rental Debtors	18	1.6%	51	4.1%	50	4.0%	1,142	90.5%	1,262	2%	-	-	-	-
148	Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	Other	14	27.5%	14	25.5%	9	17.8%	14	28.3%	51	-	-	-	-	-
151	<b>Total By Income Source</b>	<b>27,344</b>	<b>5.0%</b>	<b>14,782</b>	<b>2.7%</b>	<b>10,559</b>	<b>1.9%</b>	<b>491,711</b>	<b>90.3%</b>	<b>544,396</b>	<b>100.0%</b>	-	-	-	-
152	<b>Debtors Age Analysis By Customer Group</b>														
153	Organs of State	9,466	6.7%	7,539	5.3%	3,264	2.3%	120,783	85.6%	141,052	25.9%	-	-	-	-
154	Commercial	3,060	7.7%	914	2.3%	949	2.4%	34,650	87.6%	39,573	7.3%	-	-	-	-
155	Households	14,819	4.1%	6,338	1.7%	6,345	1.7%	338,278	92.4%	363,711	66.8%	-	-	-	-
156	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	<b>Total By Customer Group</b>	<b>27,344</b>	<b>5.0%</b>	<b>14,782</b>	<b>2.7%</b>	<b>10,559</b>	<b>1.9%</b>	<b>491,711</b>	<b>90.3%</b>	<b>544,396</b>	<b>100.0%</b>	-	-	-	-
158	<b>Part 5: Creditor Age Analysis</b>														
159		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
160	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
161	<b>Creditor Age Analysis</b>														
162	Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Trade Creditors	23	7.4%	2	6%	-	-	283	92.0%	308	5.3%	-	-	-	-
169	Auditor General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	Other	2,519	46.2%	2,466	45.2%	-	-	465	8.5%	5,449	94.7%	-	-	-	-
171	<b>Total</b>	<b>2,542</b>	<b>44.1%</b>	<b>2,467</b>	<b>42.9%</b>	-	-	<b>748</b>	<b>13.0%</b>	<b>5,757</b>	<b>100.0%</b>	-	-	-	-
172	<b>Contact Details</b>														
173	Municipal Manager	Mr Dennis M		017 843 4038											
174	Finance Manager	Mr G.M. Mwa		017 843 4028											
175															
176	Source Local Government Database														
177															
178	1. All figures in this report are unaudited.														

**MPUMALANGA: BUSHBUCKRIDGE (MP325)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part1: Operating Revenue and Expenditure**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 644 997</b>	<b>90 864</b>	<b>5.5%</b>	<b>90 664</b>	<b>5.5%</b>	<b>446 042</b>	<b>28.4%</b>	
Property rates	255 531	63 418	24.8%	63 418	24.8%	61 038	25.1%	
Service charges - electricity revenue	-	-	-	-	-	-	-	
Service charges - water revenue	116 142	19 202	16.6%	19 202	16.6%	9 091	22.3%	
Service charges - sanitation revenue	9 286	985	10.6%	985	10.6%	724	14.1%	
Service charges - refuse revenue	9 849	2 156	22.3%	2 155	22.3%	2 121	22.6%	
Rental of facilities and equipment	1 050	93	8.9%	93	8.9%	240	24.0%	
Interest earned - external investments	28 902	2 953	8.9%	2 953	8.9%	876	3.2%	
Interest earned - outstanding debtors	115 689	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 211	(1 370)	(62.7%)	(1 370)	(62.7%)	(11)	-	
Licences and permits	5 180	426	8.2%	426	8.2%	249	5.1%	
Agency services	13 620	1 641	12.0%	1 641	12.0%	617	4.7%	
Transfers and subsidies	581 163	290	290	290	290	389 756	41.9%	
Other revenue	95 024	1 157	1.2%	1 157	1.2%	1 330	6%	
Gifts	2 160	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 411 997</b>	<b>280 712</b>	<b>19.9%</b>	<b>280 712</b>	<b>19.9%</b>	<b>196 070</b>	<b>15.2%</b>	
Employee related costs	636 383	182 815	28.7%	182 815	28.7%	78 582	12.6%	
Remuneration of councillors	27 795	8 393	30.2%	8 393	30.2%	4 252	15.3%	
Dial treatment	200 507	-	-	-	-	-	-	
Depreciation and asset impairment	150 150	10 546	7.0%	10 546	7.0%	29 820	20.3%	
Finance charges	500	29	5.7%	29	5.7%	27	7%	
Bulk purchases	-	-	-	-	-	-	-	
Other Materials	27 020	5 761	21.3%	5 761	21.3%	317	1.9%	
Contracted services	192 272	41 965	21.8%	41 965	21.8%	43 017	22.4%	
Transfers and subsidies	8 700	20	2%	20	2%	711	1.8%	
Other expenditure	148 428	31 988	21.6%	31 988	21.6%	42 648	32.7%	
Losses	-	(806)	-	(806)	-	(654)	-	
<b>Surplus/(Deficit)</b>	<b>233 000</b>	<b>(190 048)</b>	<b>-</b>	<b>(190 048)</b>	<b>-</b>	<b>249 972</b>	<b>43.2%</b>	
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dist)	489 851	9	-	9	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies/HR/PE...)	-	99	99	99	99	194	48.9%	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>722 851</b>	<b>(189 939)</b>	<b>-</b>	<b>(189 939)</b>	<b>-</b>	<b>250 167</b>	<b>-</b>	
Taxation	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>722 851</b>	<b>(189 939)</b>	<b>-</b>	<b>(189 939)</b>	<b>-</b>	<b>250 167</b>	<b>-</b>	
Attribution to municipalities	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>722 851</b>	<b>(189 939)</b>	<b>-</b>	<b>(189 939)</b>	<b>-</b>	<b>250 167</b>	<b>-</b>	
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>722 851</b>	<b>(189 939)</b>	<b>-</b>	<b>(189 939)</b>	<b>-</b>	<b>250 167</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>722 851</b>	<b>39 630</b>	<b>5.5%</b>	<b>39 630</b>	<b>5.5%</b>	<b>41 617</b>	<b>5.6%</b>	
National Government	527 391	15 325	2.9%	15 325	2.9%	(85 940)	(18.9%)	
Provincial Government	-	-	-	-	-	-	-	
District/Municipality	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies/HR/PE...)	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>527 391</b>	<b>15 325</b>	<b>2.9%</b>	<b>15 325</b>	<b>2.9%</b>	<b>(85 940)</b>	<b>(18.9%)</b>	
Borrowing	195 500	24 304	12.4%	24 304	12.4%	127 466	64.4%	
Internally generated funds	-	-	-	-	-	-	-	
<b>Capital Expenditure Functional</b>	<b>722 851</b>	<b>39 630</b>	<b>5.5%</b>	<b>39 630</b>	<b>5.5%</b>	<b>41 617</b>	<b>5.6%</b>	
<b>Municipal governance and administration</b>	<b>53 800</b>	<b>7 363</b>	<b>13.7%</b>	<b>7 363</b>	<b>13.7%</b>	<b>(9 943)</b>	<b>(11.9%)</b>	
Executive and Council	600	31	5.0%	31	5.0%	1 095	18.3%	
Finance and administration	53 200	7 332	13.7%	7 332	13.7%	(7 640)	(14.4%)	
Internal audit	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>52 800</b>	<b>2 823</b>	<b>5.3%</b>	<b>2 823</b>	<b>5.3%</b>	<b>4 733</b>	<b>4.4%</b>	
Community and Social Services	3 500	-	-	-	-	656	(100.0%)	
Sport And Recreation	20 000	2 740	13.7%	2 740	13.7%	1 992	37.6%	
Public Safety	-	-	-	-	-	999	25.5%	
Housing	29 800	83	3%	83	3%	1 116	(92.5%)	
Health	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>158 000</b>	<b>21 485</b>	<b>13.6%</b>	<b>21 485</b>	<b>13.6%</b>	<b>44 178</b>	<b>30.5%</b>	
Planning and Development	41 300	-	-	-	-	241	3%	
Road Transport	116 700	21 485	18.4%	21 485	18.4%	43 936	38.9%	
Environmental Protection	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>488 251</b>	<b>7 959</b>	<b>1.7%</b>	<b>7 959</b>	<b>1.7%</b>	<b>(1 348)</b>	<b>(2.7%)</b>	
Energy sources	27 522	-	-	-	-	7 182	(100.0%)	
Water Management	288 620	7 305	2.4%	7 303	2.4%	(1 626)	(6.9%)	
Waste Water Management	193 900	690	0%	690	0%	3 965	2.7%	
Waste Management	27 846	-	-	-	-	432	(100.0%)	
Other	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 870 794</b>	<b>7 028</b>	<b>4%</b>	<b>7 028</b>	<b>4%</b>	<b>-</b>	<b>(100.0%)</b>	
Property rates	122 703	3 041	2.5%	3 041	2.5%	-	(100.0%)	
Service charges	63 066	224	4%	224	4%	-	(100.0%)	
Other revenue	146 481	3 763	2.6%	3 763	2.6%	-	(100.0%)	
Transfers and Subsidies - Operational	581 163	-	-	-	-	-	-	
Transfers and Subsidies - Capital	489 851	-	-	-	-	-	-	
Interest	151 011	-	-	-	-	-	-	
Dividends	(1 941 296)	(67 912)	6.5%	(67 912)	6.5%	-	(100.0%)	
Supplies and employees	(1 032 240)	(67 912)	6.5%	(67 912)	6.5%	-	(100.0%)	
Finance charges	(500)	-	-	-	-	-	-	
Transfers and grants	(8 750)	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>829 504</b>	<b>(60 883)</b>	<b>(7.3%)</b>	<b>(60 883)</b>	<b>(7.3%)</b>	<b>-</b>	<b>(100.0%)</b>	
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	1 845	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(722 851)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Capital assets	(722 851)	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(721 006)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	
Repayment of borrowings	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>108 498</b>	<b>(60 883)</b>	<b>(56.1%)</b>	<b>(60 883)</b>	<b>(56.1%)</b>	<b>-</b>	<b>(100.0%)</b>	
Cash/cash equivalents at the year begin:	308 520	4 274	1.3%	4 274	1.3%	(3 109)	(237.6%)	
Cash/cash equivalents at the year end:	417 018	(81 031)	(19.1%)	(81 031)	(19.1%)	(19 738)	(21.3%)	

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Tax and Other Receivables from Exchange Transactions - Water	14 836	4.6%	46	-	9 049	2.5%	296 547		92.8%	319 478	14.1%	-	-	-
Tax and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 955	3.3%	4 731	-	19 393	1.7%	1 108 425		94.6%	1 166 300	51.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	749	2.5%	142	(1.1%)	468	1.6%	28 886		96.1%	30 061	1.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 622	2.9%	(9)	-	768	1.4%	52 706		95.7%	55 093	2.4%	-	-	-
Receivables from Exchange Transactions - Property Rates Debts	98	3.8%	98	3.9%	-	-	2 315		92.2%	2 511	1%	-	-	-
Interest on Asset Debtor Accounts	(2)	-	(1)	-	(35)	-	-	-	100.0%	62 348	30.2%	-	-	-
Receivable unauthorised, irregular or huffish and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	7	2%	-	-	4 463		99.8%	4 460	2%	-	-	-
<b>Total By Income Source</b>	<b>58 259</b>	<b>2.6%</b>	<b>(269)</b>	<b>-</b>	<b>28 643</b>	<b>1.3%</b>	<b>2 173 719</b>		<b>96.2%</b>	<b>2 260 251</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Origin of State	12 108	1.4%	(29)	-	5 737	.7%	840 881		97.9%	858 702	38.0%	-	-	-
Commercial	4 395	2.1%	(119)	(1.1%)	1 811	.9%	206 426		97.1%	212 513	9.4%	-	-	-
Households	9 194	1.6%	(7)	-	4 795	.7%	644 666		97.9%	657 510	29.1%	-	-	-
Other	32 562	6.1%	(219)	-	15 360	3.1%	482 743		90.8%	531 426	23.5%	-	-	-
<b>Total By Customer Group</b>	<b>58 259</b>	<b>2.6%</b>	<b>(269)</b>	<b>-</b>	<b>28 643</b>	<b>1.3%</b>	<b>2 173 719</b>		<b>96.2%</b>	<b>2 260 251</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
B&B Electricity	-	-	-	-	-	-	-	-	-	-	
B&B Water	-	-	-	-	-	-	3 580		100.0%	3 580	
PRVC Inductors	8 629	97.0%	265	3.0%	4	-	-		8 898	4.9%	
VAT (output less input)	-	-	-	-	-	-	-		-	-	
Pensions / Retirement	13 759	75.4%	1 333	7.3%	395	2.2%	2 766		15.1%	18 254	
Loan repayments	-	-	-	-	-	-	-		-	-	
Trade Creditors	13 135	32.0%	779	1.9%	523	1.3%	26 597		64.8%	41 035	
Auditor General	3 308	100.0%	-	-	-	-	-		3 308	1.9%	
Other	10 206	9.8%	2 295	2.2%	4 797	4.6%	87 655		83.4%	104 963	
<b>Total</b>	<b>49 177</b>	<b>27.3%</b>	<b>4 674</b>	<b>2.6%</b>	<b>5 718</b>	<b>3.2%</b>	<b>120 569</b>		<b>66.9%</b>	<b>180 079</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mrs C Neuns	013 759 1889
Financial Manager	Mrs Ntshane	013 759 1842

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter	Total Expenditure as % of main appropriation	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure			
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>3 903 532</b>	<b>1 032 934</b>	<b>26.5%</b>	<b>1 032 934</b>	<b>26.5%</b>	<b>977 272</b>	<b>28.1%</b>	<b>5.7%</b>
Property rates	816 052	204 669	25.1%	204 669	25.1%	182 308	24.5%	12.2%
Service charges - electricity revenue	1 905 858	346 320	23.0%	346 320	23.0%	342 271	25.1%	1.2%
Service charges - water revenue	132 387	27 897	20.8%	27 897	20.8%	27 540	22.4%	2%
Service charges - sanitation revenue	27 134	5 311	21.0%	5 311	21.0%	5 046	23.9%	(5.5%)
Service charges - refuse revenue	102 293	37 055	37.2%	37 055	37.2%	36 564	39.2%	3.0%
Rental of facilities and equipment	57 023	1 303	2.4%	1 303	2.4%	1 238	2.4%	8.3%
Interest earned - external investments	1 794	1 383	77.5%	1 383	77.5%	302	18.9%	281.9%
Interest earned - outstanding debtors	30 711	6 801	22.1%	6 801	22.1%	5 570	18.4%	22.1%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 719	815	7.0%	815	7.0%	398	4.4%	104.8%
Licences and permits	7 059	-	-	-	-	3	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	963 947	381 587	39.8%	381 587	39.8%	309 990	42.8%	6.1%
Other revenue	186 064	19 040	10.2%	19 040	10.2%	13 333	13.3%	24.2%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 728 954</b>	<b>893 320</b>	<b>24.0%</b>	<b>893 320</b>	<b>24.0%</b>	<b>851 497</b>	<b>25.4%</b>	<b>4.9%</b>
Employee related costs	1 988 862	281 147	23.6%	281 147	23.6%	289 316	29.8%	(2.5%)
Remuneration of councillors	62 506	19 382	26.0%	19 382	26.0%	14 689	23.1%	11.7%
Debt impairment	131 885	17 544	13.3%	17 544	13.3%	-	-	(100.0%)
Depreciation and asset impairment	480 557	138 453	28.8%	138 453	28.8%	118 565	25.0%	16.7%
Finance charges	34 847	0	0%	0	0%	0	0%	(75.4%)
Bulk purchases	1 137 690	354 705	31.2%	354 705	31.2%	302 198	37.1%	9.8%
Other materials	67 138	19 787	16.0%	19 787	16.0%	9 951	8.9%	36.1%
Contracted services	458 061	40 720	8.9%	40 720	8.9%	53 150	11.9%	(23.4%)
Transfers and subsidies	1 527	7 181	382.7%	7 181	382.1%	528	50.2%	1 276.0%
Other expenditure	155 471	25 438	16.0%	24 438	16.0%	43 799	35.1%	(38.8%)
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>174 578</b>	<b>139 615</b>		<b>139 615</b>		<b>125 775</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Provision/Dist)	480 021	38 059	7.9%	38 059	7.9%	32 177	10.5%	(26.9%)
Transfers and subsidies - capital (monetary allocations) (Department/Agencies/MP/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (non-land - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>654 599</b>	<b>175 674</b>		<b>175 674</b>		<b>177 952</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>654 599</b>	<b>175 674</b>		<b>175 674</b>		<b>177 952</b>		
Attributable to municipality	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>654 599</b>	<b>175 674</b>		<b>175 674</b>		<b>177 952</b>		
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>654 599</b>	<b>175 674</b>		<b>175 674</b>		<b>177 952</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter	Total Expenditure as % of main appropriation	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure			
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>652 821</b>	<b>49 801</b>	<b>7.6%</b>	<b>49 801</b>	<b>7.6%</b>	<b>55 154</b>	<b>8.9%</b>	<b>(9.7%)</b>
National Government	480 021	35 298	7.4%	35 298	7.4%	47 898	9.7%	(26.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Department/Agencies/MP/PE/PC...)	4 284	2 110	49.3%	2 110	49.3%	4 203	71.3%	(50.7%)
<b>Transfers recognised - capital</b>	<b>484 305</b>	<b>37 408</b>	<b>7.7%</b>	<b>37 408</b>	<b>7.7%</b>	<b>52 177</b>	<b>10.5%</b>	<b>(28.3%)</b>
Borrowing	168 516	12 393	7.4%	12 393	7.4%	2 977	2.5%	316.3%
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>652 821</b>	<b>49 801</b>	<b>7.6%</b>	<b>49 801</b>	<b>7.6%</b>	<b>55 154</b>	<b>8.9%</b>	<b>(9.7%)</b>
<b>Municipal governance and administration</b>	<b>19 816</b>	<b>6 771</b>	<b>34.2%</b>	<b>6 771</b>	<b>34.2%</b>	<b>665</b>	<b>4.2%</b>	<b>917.4%</b>
Executive and Council	19 816	6 771	34.2%	6 771	34.2%	665	4.2%	917.4%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>52 224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 119</b>	<b>11.1%</b>	<b>(100.0%)</b>
Community and Social Services	28 837	-	-	-	-	2 119	29.6%	(100.0%)
Sport and Recreation	17 587	-	-	-	-	-	-	-
Public Safety	6 800	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>288 548</b>	<b>22 857</b>	<b>7.9%</b>	<b>22 857</b>	<b>7.9%</b>	<b>27 141</b>	<b>9.3%</b>	<b>(15.8%)</b>
Planning and Development	288 548	22 857	7.9%	22 857	7.9%	7 486	7.9%	(16.3%)
Road Transport	-	-	-	-	-	19 655	10.1%	16.3%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>292 233</b>	<b>20 174</b>	<b>6.9%</b>	<b>20 174</b>	<b>6.9%</b>	<b>35 228</b>	<b>8.7%</b>	<b>(20.0%)</b>
Energy services	156 643	7 788	5.0%	7 788	5.0%	16 459	13.4%	(52.7%)
Water Management	74 974	9 847	13.1%	9 847	13.1%	4 180	3.3%	136.0%
Waste Water Management	56 616	2 532	4.5%	2 532	4.5%	4 489	11.4%	(44.7%)
Waste Management	4 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter	Total Expenditure as % of main appropriation	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure			
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>4 200 741</b>	<b>1 137 825</b>	<b>27.1%</b>	<b>1 137 825</b>	<b>27.1%</b>	<b>1 090 478</b>	<b>28.4%</b>	<b>4.3%</b>
Property rates	771 450	187 512	24.3%	187 512	24.3%	149 548	21.2%	25.4%
Service charges	1 791 780	387 431	21.6%	387 431	21.6%	343 779	21.1%	12.7%
Other revenue	163 560	455 880	282.4%	455 880	282.4%	387 689	241.3%	112.0%
Transfers and Subsidies - Operational	963 947	6 789	0.7%	6 789	0.7%	6 309	0.7%	7.6%
Transfers and Subsidies - Capital	480 021	92 340	19.2%	92 340	19.2%	203 153	41.2%	(54.5%)
Interest	-	8 148	-	8 148	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 478 485)</b>	<b>(1 537 039)</b>	<b>62.1%</b>	<b>(1 537 039)</b>	<b>62.1%</b>	<b>(1 833 021)</b>	<b>52.9%</b>	<b>(4.7%)</b>
Salaries and employees	(2 444 538)	(1 507 039)	62.0%	(1 507 039)	62.0%	(1 833 021)	52.9%	(4.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfer and grants	(34 847)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 722 256</b>	<b>(419 214)</b>	<b>(24.3%)</b>	<b>(419 214)</b>	<b>(24.3%)</b>	<b>(542 543)</b>	<b>(12.8%)</b>	<b>(22.7%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>2 089</b>	<b>79</b>	<b>3.8%</b>	<b>79</b>	<b>3.8%</b>	<b>1</b>	<b>-</b>	<b>7 605.2%</b>
Proceeds on disposal of PPE	2 089	79	3.8%	79	3.8%	1	-	7 605.2%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 089	79	3.8%	79	3.8%	1	-	7 605.2%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(852 821)</b>	<b>(49 801)</b>	<b>5.8%</b>	<b>(49 801)</b>	<b>5.8%</b>	<b>(55 154)</b>	<b>8.9%</b>	<b>(9.7%)</b>
Capital assets	(852 821)	(49 801)	5.8%	(49 801)	5.8%	(55 154)	8.9%	(9.7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(850 732)</b>	<b>(49 722)</b>	<b>5.8%</b>	<b>(49 722)</b>	<b>5.8%</b>	<b>(55 153)</b>	<b>8.9%</b>	<b>(9.8%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>43 773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	43 773	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	43 773	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowings	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>43 773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>114 497</b>	<b>(468 937)</b>	<b>(411.0%)</b>	<b>(468 937)</b>	<b>(411.0%)</b>	<b>(597 696)</b>	<b>(515.9%)</b>	<b>(21.5%)</b>
Cash/bank equivalents at the year begin	-	144 517	-	144 517	-	61 915	-	133.4%
Cash/bank equivalents at the year end	114 497	(324 420)	(284.3%)	(324 420)	(284.3%)	(535 781)	(482.1%)	(38.4%)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1138	<b>Part 4: Debtor Age Analysis</b>															
1139		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written		Impairment - Bad Debts I/O		
1140	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
1141	<b>Debtors Age Analysis By Income Source</b>															
1142	Trade and Other Receivables from Exchange Transactions - Water	10 805	17.7%	32	1%	9 863	9.0%	44 445	72.7%	61 145	10.6%	-	-	-	-	-
1143	Trade and Other Receivables from Exchange Transactions - Electricity	84 504	58.0%	48	-	17 204	11.8%	43 901	30.1%	145 656	26.4%	-	-	-	-	-
1144	Receivables from Non-exchange Transactions - Property Rates	39 163	18.0%	56	-	17 161	7.8%	161 762	74.2%	218 112	38.6%	-	-	-	-	-
1145	Receivables from Exchange Transactions - Waste Water Management	2 192	16.6%	5	-	1 071	8.1%	9 960	75.3%	13 207	2.3%	-	-	-	-	-
1146	Receivables from Exchange Transactions - Waste Management	10 785	18.0%	34	1%	6 255	10.8%	41 041	70.8%	58 095	10.1%	-	-	-	-	-
1147	Receivables from Exchange Transactions - Property Rental Debtors	176	6.4%	-	-	139	6.8%	1 668	83.8%	1 871	3%	-	-	-	-	-
1148	Interest on Asset Debtor Accounts	2 553	4.8%	1	-	2 200	4.2%	48 145	91.0%	52 528	9.2%	-	-	-	-	-
1149	Receivable unauthorised, irregular or fruitless expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1150	Other	2 694	12.0%	332	1.4%	1 720	7.4%	18 242	78.7%	23 188	4.0%	-	-	-	-	-
1151	<b>Total By Income Source</b>	<b>153 050</b>	<b>26.7%</b>	<b>568</b>	<b>1%</b>	<b>51 612</b>	<b>9.0%</b>	<b>369 033</b>	<b>64.3%</b>	<b>574 283</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1152	<b>Debtors Age Analysis By Customer Group</b>															
1153	Organ of State	19 522	12.0%	75	-	10 318	6.3%	132 874	81.6%	162 789	28.4%	-	-	-	-	-
1154	Commercial	31 115	34.2%	14	-	9 630	10.8%	50 026	55.0%	90 984	15.8%	-	-	-	-	-
1155	Households	101 469	32.2%	419	1%	30 668	9.8%	182 807	57.9%	315 694	55.0%	-	-	-	-	-
1156	Other	814	19.3%	5	-	99	10.7%	3 326	75.1%	4 365	8%	-	-	-	-	-
1157	<b>Total By Customer Group</b>	<b>153 050</b>	<b>26.7%</b>	<b>568</b>	<b>1%</b>	<b>51 612</b>	<b>9.0%</b>	<b>369 033</b>	<b>64.3%</b>	<b>574 283</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1158	<b>Part 5: Creditor Age Analysis</b>															
1159		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total						
1160	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%					
1161	<b>Creditor Age Analysis</b>															
1162	Bulk Electricity	99 797	8.2%	156 405	13.0%	158 383	11.8%	765 208	66.4%	1 154 842	65.7%					
1163	Bulk Water	-	-	-	-	691	2%	269 923	99.7%	270 525	10.9%					
1164	PAYE deductions	-	-	-	-	-	-	-	-	-						
1165	VAT (input less output)	-	-	-	-	-	-	-	-	-						
1166	Pensions / Retirement	-	-	-	-	-	-	-	-	-						
1167	Loan repayments	-	-	-	-	-	-	-	-	-						
1168	Trade Creditors	13 358	3.9%	14 031	4.3%	12 400	3.7%	305 036	88.2%	340 815	17.6%					
1169	Auditor-General	-	-	39	-	-	-	15 892	100.0%	15 892	8%					
1170	Other	57	-	39	-	1	-	212 288	98.9%	212 325	11.0%					
1171	<b>Total</b>	<b>109 213</b>	<b>5.6%</b>	<b>170 995</b>	<b>8.8%</b>	<b>149 436</b>	<b>7.7%</b>	<b>1 504 815</b>	<b>77.8%</b>	<b>1 934 458</b>	<b>100.0%</b>					
1172	<b>Contact Details</b>															
1173	Municipal Manager	Mr Wiseman Khumalo		013 759 9060												
1174	Financial Manager	Mr Zanele Mkhize		013 759 2013												
1175	Source: Local Government Database															
1176	1. All figures in this report are unaudited.															



**MPUMALANGA: DIPALESENG (MP306)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23					2021/22		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2021/22 to Q1 of 2022/23
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>330 401</b>	<b>89 777</b>	<b>27,2%</b>	<b>89 777</b>	<b>27,2%</b>	<b>80 426</b>	<b>26,5%</b>	<b>11,6%</b>
Property rates	35 300	7 734	21,9%	7 734	21,9%	8 547	25,6%	(9,5%)
Service charges - electricity revenue	80 762	17 262	21,4%	17 262	21,4%	18 143	24,7%	(4,5%)
Service charges - water revenue	26 220	6 739	25,7%	6 739	25,7%	5 489	21,9%	22,8%
Service charges - sanitation revenue	23 988	6 463	26,9%	6 463	26,9%	5 493	23,3%	17,5%
Service charges - refuse revenue	9 900	2 331	23,6%	2 331	23,6%	2 117	21,4%	10,1%
Rental of facilities and equipment	315	67	21,4%	67	21,4%	66	20,9%	2,3%
Interest earned - external investments	340	205	60,2%	205	60,2%	99	9,7%	247,6%
Interest earned - outstanding debtors	43 022	11 811	27,5%	11 811	27,5%	10 108	26,6%	16,8%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	151	49	32,4%	49	32,4%	38	7,3%	28,0%
Licences and permits	7 860	612	7,8%	612	7,8%	1 467	19,8%	(8,3%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	100 104	35 825	35,8%	35 825	35,8%	28 172	31,2%	27,2%
Other revenue	3 339	688	20,6%	688	20,6%	726	16,8%	(5,2%)
Gain	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>316 079</b>	<b>55 842</b>	<b>17,7%</b>	<b>55 842</b>	<b>17,7%</b>	<b>51 527</b>	<b>16,3%</b>	<b>8,4%</b>
Employee related costs	70 140	153	2%	153	2%	7 308	10,2%	(97,9%)
Remuneration of councillors	6 123	-	-	-	-	-	-	-
Debt interest	54 291	-	-	-	-	4 666	9,4%	(100,0%)
Depreciation and asset impairment	25 226	-	-	-	-	198	7%	(100,0%)
Finance charges	9 200	3 438	37,4%	3 438	37,4%	1 854	35,7%	85,5%
Bulk purchases	84 794	30 677	36,2%	30 677	36,2%	27 579	32,6%	12,9%
Other Materials	12 010	5 217	43,4%	5 217	43,4%	2 471	26,3%	111,1%
Contracted services	36 092	9 566	26,5%	9 566	26,5%	5 600	16,4%	68,8%
Transfers and subsidies	18 203	6 801	37,4%	6 801	37,4%	2 191	8,9%	210,4%
Other expenditure	-	-	-	-	-	-	-	-
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>14 322</b>	<b>33 935</b>		<b>33 935</b>		<b>28 899</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Provisional)	38 943	-	-	-	-	13 027	25,6%	(100,0%)
Transfers and subsidies - capital (monetary allocations) (Departments/Agencies/MP/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>53 265</b>	<b>33 935</b>		<b>33 935</b>		<b>41 926</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>53 265</b>	<b>33 935</b>		<b>33 935</b>		<b>41 926</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>53 265</b>	<b>33 935</b>		<b>33 935</b>		<b>41 926</b>		
Share of surplus/deficit of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>53 265</b>	<b>33 935</b>		<b>33 935</b>		<b>41 926</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2021/22 to Q1 of 2022/23
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>38 943</b>	<b>1 072</b>	<b>2,8%</b>	<b>1 072</b>	<b>2,8%</b>	<b>14 936</b>	<b>15,2%</b>	<b>(92,8%)</b>
National Government	38 943	901	2,3%	901	2,3%	14 936	15,2%	(94,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Departments/Agencies/MP/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>38 943</b>	<b>901</b>	<b>2,3%</b>	<b>901</b>	<b>2,3%</b>	<b>14 936</b>	<b>15,2%</b>	<b>(94,0%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	171	-	171	-	-	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>38 943</b>	<b>1 097</b>	<b>2,8%</b>	<b>1 097</b>	<b>2,8%</b>	<b>14 936</b>	<b>15,2%</b>	<b>(92,7%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>171</b>	<b>-</b>	<b>171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	171	-	171	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 320</b>	<b>25</b>	<b>1,9%</b>	<b>25</b>	<b>1,9%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	1 320	25	1,9%	25	1,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>3 284</b>	<b>149</b>	<b>4,5%</b>	<b>149</b>	<b>4,5%</b>	<b>1 562</b>	<b>9,3%</b>	<b>(90,5%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3 284	149	4,5%	149	4,5%	1 562	9,3%	(90,5%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>34 338</b>	<b>753</b>	<b>2,2%</b>	<b>753</b>	<b>2,2%</b>	<b>13 374</b>	<b>16,4%</b>	<b>(94,4%)</b>
Energy services	19 972	753	3,8%	753	3,8%	11 976	37,4%	(93,7%)
Water Management	-	-	-	-	-	533	100,0%	(100,0%)
Waste Water Management	14 367	-	-	-	-	466	3,2%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2021/22 to Q1 of 2022/23
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>291 101</b>	<b>93 975</b>	<b>32,3%</b>	<b>93 975</b>	<b>32,3%</b>	<b>95 252</b>	<b>36,6%</b>	<b>(1,3%)</b>
Property rates	33 275	4 007	12,0%	4 007	12,0%	3 322	14,9%	20,6%
Service charges	95 840	29 260	30,6%	29 260	30,6%	17 776	21,1%	64,8%
Other revenue	33 611	5 669	16,8%	5 669	16,8%	5 124	40,3%	16,4%
Transfers and Subsidies - Operational	93 318	42 609	45,6%	42 609	45,6%	40 956	43,4%	4,4%
Transfers and Subsidies - Capital	36 688	12 210	34,2%	12 210	34,2%	28 034	55,9%	(66,4%)
Interest	340	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(244 564)</b>	<b>(54 551)</b>	<b>22,3%</b>	<b>(54 551)</b>	<b>22,3%</b>	<b>(22 687)</b>	<b>9,3%</b>	<b>140,5%</b>
Suppliers and employees (230 131)	(230 131)	(54 551)	23,1%	(54 551)	23,1%	(22 687)	9,8%	140,5%
Finance charges (8 430)	(8 430)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>46 538</b>	<b>39 424</b>	<b>84,7%</b>	<b>39 424</b>	<b>84,7%</b>	<b>72 565</b>	<b>415,1%</b>	<b>(45,7%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(35 698)</b>	<b>(4 372)</b>	<b>12,2%</b>	<b>(4 372)</b>	<b>12,2%</b>	<b>(22 236)</b>	<b>22,8%</b>	<b>(80,3%)</b>
Capital assets (35 698)	(35 698)	(4 372)	12,2%	(4 372)	12,2%	(22 236)	22,8%	(80,3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(35 698)</b>	<b>(4 372)</b>	<b>12,2%</b>	<b>(4 372)</b>	<b>12,2%</b>	<b>(22 236)</b>	<b>24,4%</b>	<b>(80,3%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>176,3%</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing from financial institutions	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(7)	-	(7)	-	(3)	-	176,3%
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>176,3%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>10 840</b>	<b>35 044</b>	<b>323,3%</b>	<b>35 044</b>	<b>323,3%</b>	<b>50 327</b>	<b>(68,4%)</b>	<b>(30,4%)</b>
Cash/cash equivalents at the year begin:	6 764	7 221	106,8%	7 221	106,8%	6 454	4,0%	11,9%
Cash/cash equivalents at the year end:	17 604	42 265	240,1%	42 265	240,1%	56 781	64,6%	(25,6%)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
138	<b>Part 4: Debtor Age Analysis</b>															
139		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy		
140	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
141	<b>Debtors Age Analysis By Income Source</b>															
142	Trade and Other Receivables from Exchange Transactions - Water	2 581	2.4%	1 290	1.2%	1 288	1.2%	1 011 501	95.2%	100 711	10.1%	-	-	-	-	-
143	Trade and Other Receivables from Exchange Transactions - Electricity	5 711	7.9%	2 150	2.2%	1 738	2.4%	62 375	86.7%	71 844	10.2%	-	-	-	-	-
144	Receivables from Non-exchange Transactions - Property Rates	2 401	2.4%	1 854	1.9%	1 855	1.9%	52 616	93.8%	98 727	14.0%	-	-	-	-	-
145	Receivables from Exchange Transactions - Waste Water Management	2 383	2.0%	1 619	1.3%	1 420	1.2%	115 640	95.5%	121 652	17.2%	-	-	-	-	-
146	Receivables from Exchange Transactions - Waste Management	884	1.3%	865	1.3%	847	1.2%	65 603	96.2%	88 540	9.7%	-	-	-	-	-
147	Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 304	100.0%	2 304	0.3%	-	-	-	-	-
148	Interest on Arrear Debtor Accounts	3 710	1.9%	3 677	1.9%	3 687	1.9%	185 731	94.4%	196 805	27.9%	-	-	-	-	-
149	Receivable unauthorised, illegal or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	Other	44	1%	68	2%	63	2%	39 346	99.6%	39 521	5.6%	-	-	-	-	-
151	<b>Total By Income Source</b>	<b>17 714</b>	<b>2.5%</b>	<b>11 474</b>	<b>1.6%</b>	<b>10 928</b>	<b>1.5%</b>	<b>665 228</b>	<b>94.3%</b>	<b>705 243</b>	<b>100.0%</b>	-	-	-	-	-
152	<b>Debtors Age Analysis By Customer Group</b>															
153	Organis of State	408	2.0%	484	2.4%	485	2.4%	18 806	93.2%	20 182	2.9%	-	-	-	-	-
154	Commercial	9 848	4.3%	3 989	1.8%	3 496	1.6%	199 635	92.0%	216 968	30.8%	-	-	-	-	-
155	Households	7 458	1.6%	7 001	1.8%	6 947	1.5%	446 787	95.4%	468 193	66.4%	-	-	-	-	-
156	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	<b>Total By Customer Group</b>	<b>17 714</b>	<b>2.5%</b>	<b>11 474</b>	<b>1.6%</b>	<b>10 928</b>	<b>1.5%</b>	<b>665 228</b>	<b>94.3%</b>	<b>705 243</b>	<b>100.0%</b>	-	-	-	-	-
158	<b>Part 5: Creditor Age Analysis</b>															
159		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total						
160	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
161	<b>Creditor Age Analysis</b>															
162	Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
163	Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	-		
164	PVNE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-		
165	VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-		
166	Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-		
167	Loan movements	-	-	-	-	-	-	-	-	-	-	-	-	-		
168	Trade Creditors	15 909	7.9%	15 032	7.4%	9 810	4.9%	161 493	79.9%	202 244	100.0%	-	-	-	-	
169	Outlier-General	-	-	-	-	-	-	-	-	-	-	-	-	-		
170	Other	-	-	-	-	-	-	-	-	-	-	-	-	-		
171	<b>Total</b>	<b>15 909</b>	<b>7.9%</b>	<b>15 032</b>	<b>7.4%</b>	<b>9 810</b>	<b>4.9%</b>	<b>161 493</b>	<b>79.9%</b>	<b>202 244</b>	<b>100.0%</b>	-	-	-	-	
172	<b>Contact Details</b>															
173	Municipal Manager	Mr Johnny Mokgatle		017 773 2031												
174	Financial Manager	Ms Chelent Lelonde		017 773 1252												
175	Source Local Government Database															
176	1. All figures in this report are unaudited.															

**MPUMALANGA: DR J.S. MOROKA (MP316)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23						Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		
	Main appropriation	Actual Expenditure	% Q to % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
<b>Operating Revenue and Expenditure</b>							
<b>Operating Revenue</b>	<b>603 881</b>	<b>234 907</b>	<b>38,8%</b>	<b>234 907</b>	<b>38,8%</b>	<b>211 708</b>	<b>35,1%</b>
Property rates	40 000	11 970	29,9%	11 970	29,9%	10 724	26,8%
Service charges - electricity revenue	-	-	-	-	-	-	-
Service charges - water revenue	22 000	22 000	100,0%	22 000	100,0%	13 648	62,0%
Service charges - sanitation revenue	8 000	1 952	24,4%	1 952	24,4%	1 944	24,4%
Service charges - refuse revenue	4 000	1 323	33,1%	1 323	33,1%	1 142	28,6%
Rental of fixtures and equipment	700	63	9,0%	63	9,0%	32	4,6%
Interest earned - administrative assets	2 500	615	24,6%	615	24,6%	-	-
Interest earned - outstanding debits	42 000	13 228	31,5%	13 228	31,5%	10 331	24,6%
Dividends received	-	-	-	-	-	-	-
Fines, penalties and tribals	400	7	1,8%	7	1,8%	2	0,5%
Leases and permits	4 540	1 324	29,2%	1 324	29,2%	17	0,4%
Agency services	-	-	-	-	-	-	-
Transfers and subsidies	455 442	180 226	39,8%	180 226	39,8%	174 428	38,3%
Other revenue	2 739	1 160	42,4%	1 160	42,4%	208	7,6%
Other	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>679 638</b>	<b>115 157</b>	<b>16,9%</b>	<b>115 157</b>	<b>16,9%</b>	<b>46 600</b>	<b>6,9%</b>
Employee-related costs	217 630	54 508	25,1%	54 508	25,1%	46 523	21,4%
Renewal/repair of assets	28 800	6 754	23,5%	6 754	23,5%	-	-
Capital expenditure	77 200	101	0,1%	101	0,1%	-	-
Depreciation and asset impairment	61 200	-	-	-	-	-	-
Finance charges	3 200	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Other materials	18 000	1 008	5,6%	1 008	5,6%	1 802	10,0%
Contracted services	159 200	28 651	18,0%	28 651	18,0%	23 811	14,9%
Transfers and subsidies	4 400	454	10,3%	454	10,3%	888	19,9%
Other expenditure	107 638	33 940	31,6%	33 940	31,6%	33 941	31,6%
Losses	-	-	-	-	-	-	-
<b>Surplus/Deficit</b>	<b>(25 757)</b>	<b>119 750</b>	<b>46,5%</b>	<b>119 750</b>	<b>46,5%</b>	<b>165 098</b>	<b>27,1%</b>
Transfers and subsidies - capital (Inventory Allocation) (Net - Prev and Oth)	152 600	-	-	-	-	-	-
Transfers and subsidies - capital (Inventory Allocation) (Agencies) (MP/PC)	-	-	-	-	-	4	0,0%
Transfers and subsidies - capital (In-kind - all)	-	-	-	-	-	-	-
<b>Surplus/Deficit after capital transfers and contributions</b>	<b>127 993</b>	<b>119 750</b>	<b>93,6%</b>	<b>119 750</b>	<b>93,6%</b>	<b>165 093</b>	<b>27,1%</b>
Transfers	-	-	-	-	-	-	-
<b>Surplus/Deficit after taxation</b>	<b>127 993</b>	<b>119 750</b>	<b>93,6%</b>	<b>119 750</b>	<b>93,6%</b>	<b>165 093</b>	<b>27,1%</b>
Repayments to creditors	-	-	-	-	-	-	-
<b>Surplus/Deficit attributable to municipality</b>	<b>127 993</b>	<b>119 750</b>	<b>93,6%</b>	<b>119 750</b>	<b>93,6%</b>	<b>165 093</b>	<b>27,1%</b>
Share of capital deficit of members	-	-	-	-	-	-	-
<b>Surplus/Deficit for the year</b>	<b>127 993</b>	<b>119 750</b>	<b>93,6%</b>	<b>119 750</b>	<b>93,6%</b>	<b>165 093</b>	<b>27,1%</b>

**Part 2: Capital Revenue and Expenditure**

	2022/23						Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		
	Main appropriation	Actual Expenditure	% Q to % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
<b>Capital Revenue and Expenditure</b>							
<b>Source of Finance</b>	<b>158 977</b>	<b>14 791</b>	<b>9,3%</b>	<b>14 791</b>	<b>9,3%</b>	<b>26 119</b>	<b>16,4%</b>
National Government	145 977	10 017	6,9%	10 017	6,9%	18 865	12,9%
Provincial Government	-	-	-	-	-	-	-
Local Municipality	-	-	-	-	-	-	-
Transfers and subsidies - capital (Inventory Allocation) (Agencies) (MP/PC)	-	-	-	-	-	-	-
<b>Transfers received - capital</b>	<b>145 977</b>	<b>10 017</b>	<b>6,9%</b>	<b>10 017</b>	<b>6,9%</b>	<b>18 865</b>	<b>12,9%</b>
Borrowing	-	-	-	-	-	-	-
Internally generated funds	12 000	4 684	39,0%	4 684	39,0%	7 253	60,4%
<b>Capital Expenditure Functional</b>	<b>158 977</b>	<b>14 791</b>	<b>9,3%</b>	<b>14 791</b>	<b>9,3%</b>	<b>26 576</b>	<b>16,7%</b>
<b>Municipal governance and administration</b>	<b>11 400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-
Finance and administration	11 400	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 208</b>	<b>462</b>	<b>4,1%</b>	<b>462</b>	<b>4,1%</b>	<b>-</b>	<b>-</b>
Community and Social Services	10 008	462	4,6%	462	4,6%	-	-
Sport And Recreation	-	-	-	-	-	-	-
Public Safety	1 200	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>36 477</b>	<b>4 607</b>	<b>12,6%</b>	<b>4 607</b>	<b>12,6%</b>	<b>5 622</b>	<b>15,4%</b>
Planning and Development	-	-	-	-	-	-	-
Road Transport	36 477	4 607	12,6%	4 607	12,6%	5 622	15,4%
Environmental Protection	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>27 442</b>	<b>9 581</b>	<b>34,9%</b>	<b>9 581</b>	<b>34,9%</b>	<b>14 703</b>	<b>53,6%</b>
Energy services	-	-	-	-	-	-	-
Water Management	-	9 581	100,0%	9 581	100,0%	17 010	177,3%
Waste Water Management	27 442	3 623	13,2%	3 623	13,2%	10 943	39,9%
Waste Management	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments	2022						2021		Q1 of 2021 or Q1 of 2022
	Budget		First Quarter		Year to Date		First Quarter		
	Min appropriation	Actual Expenditure	Min Q as % of Min appropriation	Actual Expenditure	Total Expenditure as % of min appropriation	Actual Expenditure	Total Expenditure as % of min appropriation		
<b>Cash Flow from Operating Activities</b>									
Receipts	799 837	274 840	38.7%	274 840	38.7%	219 883	31.2%	38.5%	
Property sales	4634	11 518	25.0%	11 518	25.0%	9 778	34.0%	17.3%	
Service charges	41 718	2 424	5.8%	2 424	5.8%	2 221	3.5%	5.1%	
Other revenue	19 421	89 889	776.1%	89 889	776.1%	21 584	164.1%	214.7%	
Transfers and Subsidies - Operational	457 892	180 098	39.3%	180 098	39.3%	174 623	41.2%	3.1%	
Transfers and Subsidies - Capital	122 892	-	-	-	-	2 462	1.9%	(18.2%)	
Interest	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	
Payments	(819 891)	(28 778)	3.5%	(28 778)	3.5%	(4 288)	0.5%	738.2%	
Supplies and expenses	(918 910)	(28 710)	3.1%	(28 710)	3.1%	(4 288)	0.5%	757.3%	
Finance charges	(2 124)	(62)	2.9%	(62)	2.9%	-	-	(18.2%)	
Transfers and grants	-	-	-	-	-	-	-	-	
<b>Net Cash from/used Operating Activities</b>	<b>99 946</b>	<b>236 062</b>	<b>29.5%</b>	<b>236 062</b>	<b>29.5%</b>	<b>206 403</b>	<b>25.7%</b>	<b>15.3%</b>	
<b>Cash Flow from Investing Activities</b>									
Receipts	-	-	-	-	-	1 000	-	(18.2%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	1 000	-	(18.2%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(102 882)	(18 288)	18.0%	(18 288)	18.0%	(24 178)	18.8%	(18.2%)	
Capital assets	(102 882)	(18 288)	18.0%	(18 288)	18.0%	(24 178)	18.8%	(18.2%)	
<b>Net Cash from/used Investing Activities</b>	<b>(102 882)</b>	<b>(18 288)</b>	<b>18.0%</b>	<b>(18 288)</b>	<b>18.0%</b>	<b>(24 178)</b>	<b>18.7%</b>	<b>(18.2%)</b>	
<b>Cash Flow from Financing Activities</b>									
Receipts	-	-	-	-	-	-	-	-	
Short-term loans	-	-	-	-	-	-	-	-	
Borrowing long-term financing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of liabilities	-	-	-	-	-	-	-	-	
<b>Net Cash from/used Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/Decrease in cash held</b>	<b>(71 936)</b>	<b>221 774</b>	<b>(248.9%)</b>	<b>221 774</b>	<b>(248.9%)</b>	<b>182 225</b>	<b>318.3%</b>	<b>16.4%</b>	
Cash/loan equivalents at the year begin	141 762	4 188	4.8%	4 188	4.8%	102 013	205.3%	(18.2%)	
Cash/loan equivalents at the year end	69 826	225 962	322.2%	225 962	322.2%	284 238	287.5%	8.4%	

Part 4: Debtor Age Analysis															
Receivables	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Written Off in Dollars		Impairment - Bad Debt in Current Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	9,782	3.2%	8,432	3.1%	5,993	1.9%	278,876		91.7%	304,023	51.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	8		100.0%	8	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,933	2.8%	2,734	2.8%	4,066	3.9%	95,621		92.8%	105,354	18.2%	-	-	-	-
Receivables from Exchange Transactions - Wastewater Management	723	3.0%	515	2.1%	587	2.3%	22,189		92.3%	23,981	4.1%	-	-	-	-
Receivables from Exchange Transactions - Wastewater Management	486	2.0%	480	1.9%	587	2.2%	23,788		92.8%	25,341	4.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Receivables from Other Debtors	4,390	3.8%	4,487	3.9%	4,383	3.8%	114,005		98.4%	127,311	21.7%	-	-	-	-
Receivables unallocated, irregular or bulkless and wasteful expenditures	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Other	-	-	-	-	-	-	311		100.0%	311	0%	-	-	-	-
<b>Total By Income Source</b>	<b>19,487</b>	<b>3.2%</b>	<b>17,626</b>	<b>3.0%</b>	<b>15,937</b>	<b>2.8%</b>	<b>534,841</b>		<b>92.2%</b>	<b>598,482</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>															
Organic of Sale	12,881	3.8%	12,089	3.4%	9,826	2.8%	377,659		92.2%	397,055	65.2%	-	-	-	-
Commercial	1,158	2.0%	910	1.5%	860	1.6%	58,056		94.8%	60,984	10.1%	-	-	-	-
Household	4,653	2.7%	4,537	2.6%	4,753	2.7%	101,736		92.3%	111,126	20.2%	-	-	-	-
Other	-	-	-	-	-	-	-		-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>19,487</b>	<b>3.2%</b>	<b>17,626</b>	<b>3.0%</b>	<b>15,937</b>	<b>2.8%</b>	<b>534,841</b>		<b>92.2%</b>	<b>598,482</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Part 5: Creditor Age Analysis</b>															
Receivables	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total						
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%					
<b>Creditor Age Analysis</b>															
SAW Electricity	-	-	-	-	-	-	-		-	-					
SAW Water	-	-	-	-	-	-	-		-	-					
RWTE Deductions	-	-	-	-	-	-	-		-	-					
W7 (supplies input)	-	-	-	-	-	-	-		-	-					
Pensions / Retirement	-	-	-	-	-	-	-		-	-					
Loan repayments	-	-	-	-	-	-	-		-	-					
Trade Debtors	-	-	-	-	-	-	659		100.0%	659	100.0%				
Auditor-General	-	-	-	-	-	-	-		-	-					
Other	-	-	-	-	-	-	-		-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>659</b>		<b>100.0%</b>	<b>659</b>	<b>100.0%</b>				
<b>Contact Details</b>															
Financial Manager	Ms Monica Mather-Hobbes		012 823 1161												
Financial Manager	Ms Suzanne Khan		012 823 1161												
Source: Local Government Database															
1. All figures in this report are unaudited.															

**MPUMALANGA: EHLANZENI (DC32)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>299 691</b>	<b>112 440</b>	<b>37,5%</b>	<b>112 440</b>	<b>37,5%</b>	<b>117 957</b>	<b>40,4%</b>	<b>(4,7%)</b>
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	711	8	1,1%	8	1,1%	45	7,0%	(82,2%)
Interest earned - external investments	9 013	1 409	15,6%	1 409	15,6%	1 458	13,9%	(3,2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	175	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	1 792	126	7,1%	126	7,1%	183	10,4%	(22,2%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	287 586	110 810	38,5%	110 810	38,5%	116 207	41,7%	(4,7%)
Other revenue	414	86	20,9%	86	20,9%	26	7,2%	231,7%
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>299 545</b>	<b>65 660</b>	<b>22,6%</b>	<b>65 660</b>	<b>22,6%</b>	<b>59 169</b>	<b>21,2%</b>	<b>11,0%</b>
Employee related costs	176 242	37 748	22,2%	37 748	22,2%	37 586	21,3%	2%
Remuneration of councillors	18 870	5 001	26,5%	5 001	26,5%	4 681	24,4%	22,6%
Debt repayment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 076	-	-	-	-	3 051	25,0%	(100,0%)
Finance charges	9 532	-	-	-	-	0	-	(100,0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other material	2 231	712	31,9%	712	31,9%	322	26,4%	121,5%
Contracted services	39 983	10 918	27,3%	10 918	27,3%	6 904	27,8%	57,0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	37 617	11 280	30,0%	11 280	30,0%	7 195	19,8%	56,8%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>9 146</b>	<b>46 780</b>		<b>46 780</b>		<b>58 788</b>		
Transfers and subsidies - capital (monetary allocations) (Net (Pro and Debit)	2 516	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Depart Agencies) (H/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>11 662</b>	<b>46 780</b>		<b>46 780</b>		<b>58 788</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>11 662</b>	<b>46 780</b>		<b>46 780</b>		<b>58 788</b>		
Rebutable to municipalities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>11 662</b>	<b>46 780</b>		<b>46 780</b>		<b>58 788</b>		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>11 662</b>	<b>46 780</b>		<b>46 780</b>		<b>58 788</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>26 916</b>	<b>2 587</b>	<b>9,6%</b>	<b>2 587</b>	<b>9,6%</b>	<b>3 758</b>	<b>18,2%</b>	<b>(31,1%)</b>
National Government	2 516	380	15,1%	380	15,1%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Depart Agencies) (H/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>2 516</b>	<b>380</b>	<b>15,1%</b>	<b>380</b>	<b>15,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Borrowings	-	-	-	-	-	-	-	-
Internally generated funds	24 400	2 208	9,0%	2 208	9,0%	3 758	20,6%	(41,3%)
<b>Capital Expenditure Functional</b>	<b>26 916</b>	<b>2 587</b>	<b>9,6%</b>	<b>2 587</b>	<b>9,6%</b>	<b>3 758</b>	<b>18,2%</b>	<b>(31,1%)</b>
<b>Municipal governance and administration</b>	<b>6 950</b>	<b>67</b>	<b>1,0%</b>	<b>67</b>	<b>1,0%</b>	<b>28</b>	<b>3%</b>	<b>139,3%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 950	67	1,0%	67	1,0%	28	3%	139,3%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport/Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>14 466</b>	<b>896</b>	<b>6,2%</b>	<b>896</b>	<b>6,2%</b>	<b>133</b>	<b>1,3%</b>	<b>573,5%</b>
Planning and Development	2 300	-	-	-	-	133	6,7%	(100,0%)
Road Transport	12 166	896	7,4%	896	7,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>5 500</b>	<b>1 624</b>	<b>29,5%</b>	<b>1 624</b>	<b>29,5%</b>	<b>3 597</b>	<b>81,7%</b>	<b>(54,6%)</b>
Energy services	4 000	1 624	40,6%	1 624	40,6%	1 646	54,9%	(1,2%)
Water Management	1 500	-	-	-	-	1 951	130,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>314 707</b>	<b>582 710</b>	<b>185,2%</b>	<b>582 710</b>	<b>185,2%</b>	<b>507 065</b>	<b>178,5%</b>	<b>14,9%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	299 545	566 423	189,1%	566 423	189,1%	189 852	76,2%	244,6%
Transfers and Subsidies - Operational	3 407	1 616	47,2%	1 616	47,2%	209 558	188,2%	(59,4%)
Transfers and Subsidies - Capital	2 516	13 263	527,1%	13 263	527,1%	36 655	1 500,4%	(83,2%)
Interest	9 013	1 409	15,6%	1 409	15,6%	-	-	(100,0%)
Dividends	175	-	-	-	-	-	-	-
<b>Payments</b>	<b>(278 488)</b>	<b>(93 072)</b>	<b>33,4%</b>	<b>(93 072)</b>	<b>33,4%</b>	<b>(79 752)</b>	<b>29,8%</b>	<b>16,7%</b>
Suppliers and employees	(269 476)	(93 072)	34,5%	(93 072)	34,5%	(79 752)	31,5%	16,7%
Finance charges	(9 012)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>36 219</b>	<b>489 638</b>	<b>1 551,9%</b>	<b>489 638</b>	<b>1 551,9%</b>	<b>427 313</b>	<b>2 531,0%</b>	<b>14,6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>11 839</b>	<b>(116)</b>	<b>(1,0%)</b>	<b>(116)</b>	<b>(1,0%)</b>	<b>394</b>	<b>6,2%</b>	<b>(129,2%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	12 283	(500)	(4,1%)	(500)	(4,1%)	-	-	(100,0%)
Decrease (increase) in non-current investments	(443)	383	(86,4%)	383	(86,4%)	394	(302,1%)	(2,8%)
<b>Payments</b>	<b>(26 916)</b>	<b>(2 587)</b>	<b>9,6%</b>	<b>(2 587)</b>	<b>9,6%</b>	<b>(3 758)</b>	<b>18,2%</b>	<b>(31,1%)</b>
Capital assets	(26 916)	(2 587)	9,6%	(2 587)	9,6%	(3 758)	18,2%	(31,1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(15 077)</b>	<b>(2 704)</b>	<b>17,9%</b>	<b>(2 704)</b>	<b>17,9%</b>	<b>(3 364)</b>	<b>23,7%</b>	<b>(19,6%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing from financial institutions	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(9 591)</b>	<b>(9 591)</b>	<b>-</b>	<b>(9 591)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(9 591)	(9 591)	-	(9 591)	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(9 591)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>11 561</b>	<b>486 935</b>	<b>4 212,0%</b>	<b>486 935</b>	<b>4 212,0%</b>	<b>423 949</b>	<b>15 882,2%</b>	<b>14,9%</b>
Cash/cash equivalents at the year begin:	69 008	17 933	133,1%	17 933	133,1%	81 861	45,7%	(2,3%)
Cash/cash equivalents at the year end:	71 469	564 868	790,4%	564 868	790,4%	565 761	573,7%	11,7%

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 164	31.5%	1 433	20.9%	3 267	47.6%	-	-	6 863	100.0%
<b>Total</b>	<b>2 164</b>	<b>31.5%</b>	<b>1 433</b>	<b>20.9%</b>	<b>3 267</b>	<b>47.6%</b>	-	-	<b>6 863</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Dr Nontobeko Mahalela	013 759 8531
Financial Manager	Mt Oupa Mlotshane	013 759 8513

Source Local Government Database  
1. All figures in this report are unaudited.

**MPUMALANGA: EMAKHAZENI (MP314)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>	<b>315 688</b>	<b>92 453</b>	<b>29.3%</b>	<b>92 453</b>	<b>29.3%</b>	<b>99 610</b>	<b>31.4%</b>	<b>(7.2%)</b>
Operating Revenue	315 688	92 453	29.3%	92 453	29.3%	99 610	31.4%	(7.2%)
Property rates	69 433	37 809	54.5%	37 809	54.5%	34 807	52.6%	8.3%
Service charges - electricity revenue	94 435	11 162	11.8%	11 162	11.8%	19 703	21.1%	(43.3%)
Service charges - water revenue	20 219	4 914	24.3%	4 914	24.3%	4 254	21.0%	15.9%
Service charges - sanitation revenue	13 024	3 526	27.0%	3 526	27.0%	3 361	25.7%	5.2%
Service charges - refuse revenue	11 424	2 785	24.4%	2 785	24.4%	2 282	22.6%	7.8%
Rental of facilities and equipment	235	210	89.2%	210	89.2%	44	5%	373.3%
Interest earned - external investments	3 000	413	13.8%	413	13.8%	30	1.0%	1 257.4%
Interest earned - outstanding debtors	3 000	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 537	(20)	(2%)	(20)	(2%)	10	4%	(292.6%)
Location and permits	15	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	89 887	31 183	34.6%	31 183	34.6%	33 140	42.9%	(5.9%)
Other revenue	4 229	462	10.9%	462	10.9%	1 807	9.2%	(17.6%)
Gains	-	0	-	0	-	0	-	(47.4%)
<b>Operating Expenditure</b>	<b>354 307</b>	<b>67 596</b>	<b>19.1%</b>	<b>67 596</b>	<b>19.1%</b>	<b>63 240</b>	<b>17.8%</b>	<b>6.9%</b>
Employee related costs	121 379	29 825	24.6%	29 825	24.6%	18 611	16.3%	60.3%
Remuneration of councillors	8 611	86	1.0%	86	1.0%	1 218	14.8%	(93.0%)
Cost equipment	50 000	-	-	-	-	-	-	-
Depreciation and asset impairment	49 430	-	-	-	-	-	-	-
Finance charges	4 000	3 605	90.1%	3 605	90.1%	417	20.8%	764.8%
Bulk purchases	78 000	25 645	32.9%	25 645	32.9%	23 355	42.2%	1.3%
Other Materials	29 608	3 770	12.7%	3 770	12.7%	3 966	24.7%	(4.9%)
Contracted services	20 838	2 868	13.8%	2 868	13.8%	9 728	21.6%	(70.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	23 771	1 787	7.5%	1 787	7.5%	3 986	12.2%	(85.2%)
Losses	650	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(68 618)</b>	<b>24 858</b>	<b>35.5%</b>	<b>24 858</b>	<b>35.5%</b>	<b>36 369</b>	<b>36.3%</b>	<b>(83.0%)</b>
Transfers and subsidies - capital (monetary allocations) (Net Prov and Dtg)	53 258	4 766	8.9%	4 766	8.9%	28 072	38.9%	(83.0%)
Transfers and subsidies - capital (monetary allocations) (Operatn Agency, H/F/E, P.C.)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(15 359)</b>	<b>29 634</b>	<b>19.3%</b>	<b>29 634</b>	<b>19.3%</b>	<b>64 441</b>	<b>19.3%</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(15 359)</b>	<b>29 634</b>	<b>19.3%</b>	<b>29 634</b>	<b>19.3%</b>	<b>64 441</b>	<b>19.3%</b>	<b>-</b>
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(15 359)</b>	<b>29 634</b>	<b>19.3%</b>	<b>29 634</b>	<b>19.3%</b>	<b>64 441</b>	<b>19.3%</b>	<b>-</b>
Share of capital (deficit) of accounts	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(15 359)</b>	<b>29 634</b>	<b>19.3%</b>	<b>29 634</b>	<b>19.3%</b>	<b>64 441</b>	<b>19.3%</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>	<b>71 834</b>	<b>7 690</b>	<b>10.7%</b>	<b>7 690</b>	<b>10.7%</b>	<b>12 136</b>	<b>12.1%</b>	<b>(36.6%)</b>
Source of Finance	71 834	7 690	10.7%	7 690	10.7%	12 136	12.1%	(36.6%)
National Government	53 258	6 967	13.1%	6 967	13.1%	8 674	12.0%	(19.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Operatn Agency, H/F/E, P.C.)	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 258	6 967	13.1%	6 967	13.1%	8 674	12.0%	(19.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 576	723	3.9%	723	3.9%	3 463	12.0%	(79.1%)
<b>Capital Expenditure Functional</b>	<b>71 834</b>	<b>7 844</b>	<b>10.9%</b>	<b>7 844</b>	<b>10.9%</b>	<b>12 136</b>	<b>12.1%</b>	<b>(35.4%)</b>
Municipal governance and administration	4 500	230	5.1%	230	5.1%	77	7%	198.3%
Finance and Council	-	-	-	-	-	-	-	-
Finance and administration	4 500	230	5.1%	230	5.1%	77	7%	198.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 000	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport and Recreation	1 330	-	-	-	-	-	-	-
Public Safety	670	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 692	326	1.8%	326	1.8%	5 238	32.4%	(93.8%)
Planning and Development	4 000	14	0.3%	14	0.3%	19	1.9%	(29.8%)
Road Transport	13 692	312	2.3%	312	2.3%	5 219	34.5%	(94.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	4 164	728	17.5%	728	17.5%	6 821	16.3%	6.9%
Energy services	19 186	5 718	29.8%	5 718	29.8%	5 107	2.6%	416.6%
Water Management	9 449	165	1.7%	165	1.7%	5 314	27.6%	(86.9%)
Waste Water Management	17 038	1 405	8.2%	1 405	8.2%	400	5.7%	251.2%
Waste Management	2 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>360 575</b>	<b>89 604</b>	<b>24.9%</b>	<b>89 604</b>	<b>24.9%</b>	<b>89 318</b>	<b>24.9%</b>	<b>0.3%</b>
Receipts	360 575	89 604	24.9%	89 604	24.9%	89 318	24.9%	0.3%
Property rates	68 618	37 809	55.1%	37 809	55.1%	34 807	50.7%	12.8%
Service charges	128 731	19 885	15.4%	19 885	15.4%	15 985	12.0%	27.6%
Other revenue	29 819	4 461	15.0%	4 461	15.0%	4 717	6.1%	198.8%
Transfers and Subsidies - Operational	89 887	34 653	38.6%	34 653	38.6%	33 140	42.9%	4.3%
Transfers and Subsidies - Capital	53 258	18 500	34.7%	18 500	34.7%	28 072	38.9%	(41.1%)
Interest	3 200	29	0.9%	29	0.9%	23	0.7%	25.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(285 287)	(27 533)	9.7%	(27 533)	9.7%	(43 511)	15.7%	(86.7%)
Suppliers and employees	(281 287)	(27 533)	9.8%	(27 533)	9.8%	(43 511)	15.8%	(86.7%)
Finance charges	(4 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>75 288</b>	<b>62 071</b>	<b>82.4%</b>	<b>62 071</b>	<b>82.4%</b>	<b>45 807</b>	<b>56.8%</b>	<b>35.5%</b>
<b>Cash Flow from Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	(87 817)	(24 910)	28.4%	(24 910)	28.4%	(28 893)	28.8%	(16.9%)
Capital assets	(87 817)	(24 910)	28.4%	(24 910)	28.4%	(28 893)	28.8%	(16.9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(87 817)</b>	<b>(24 910)</b>	<b>28.4%</b>	<b>(24 910)</b>	<b>28.4%</b>	<b>(28 893)</b>	<b>28.8%</b>	<b>(16.9%)</b>
<b>Cash Flow from Financing Activities</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(12)</b>	<b>-</b>	<b>(5.2%)</b>
Receipts	-	(11)	-	(11)	-	(12)	-	(5.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(11)	-	(11)	-	(12)	-	(5.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(12)</b>	<b>-</b>	<b>(5.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>7 551</b>	<b>38 050</b>	<b>503.9%</b>	<b>38 050</b>	<b>503.9%</b>	<b>16 902</b>	<b>(86.8%)</b>	<b>125.1%</b>
Cash/cash equivalents at the year begin:	78 665	22 136	28.1%	22 136	28.1%	36 084	84.4%	(39.7%)
Cash/cash equivalents at the year end:	<b>86 216</b>	<b>60 176</b>	<b>69.8%</b>	<b>60 176</b>	<b>69.8%</b>	<b>54 473</b>	<b>296.8%</b>	<b>10.9%</b>



**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1782	3.4%	1 300	2.5%	1 204	2.3%	47 996	91.8%	52 302	13.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 863	4.6%	3 441	4.0%	2 755	3.1%	76 850	88.3%	86 909	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 782	2.4%	2 967	1.9%	20 580	12.9%	131 628	82.8%	158 988	41.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 221	4.3%	812	2.9%	703	2.5%	25 393	90.3%	28 129	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	986	3.3%	770	2.6%	687	2.3%	27 011	91.7%	29 433	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	4%	0	4%	0	4%	111	98.6%	113	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 157	4.1%	1 118	4.0%	1 052	3.9%	24 633	88.0%	28 000	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	1%	4	1%	4	1%	3 888	99.7%	3 900	1.0%	-	-	-	-
<b>Total By Income Source</b>	<b>12 904</b>	<b>3.3%</b>	<b>10 432</b>	<b>2.7%</b>	<b>28 997</b>	<b>7.0%</b>	<b>337 221</b>	<b>87.0%</b>	<b>387 554</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organis of State	2 691	3.0%	1 876	2.3%	17 628	21.7%	98 294	72.8%	99 299	25.7%	-	-	-	-
Commercial	3 165	5.3%	2 536	4.2%	1 751	3.0%	32 015	87.5%	39 466	15.3%	-	-	-	-
Households	7 048	2.8%	6 019	2.4%	7 808	3.2%	236 912	91.6%	247 788	63.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>12 904</b>	<b>3.3%</b>	<b>10 432</b>	<b>2.7%</b>	<b>28 997</b>	<b>7.0%</b>	<b>337 221</b>	<b>87.0%</b>	<b>387 554</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
FAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pension Retirement	-	-	-	-	-	-	9	100.0%	9	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 002	9.4%	12 070	7.5%	10 443	6.5%	123 759	76.7%	161 364	100.0%
Audio-Visual	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15 002</b>	<b>9.4%</b>	<b>12 070</b>	<b>7.5%</b>	<b>10 443</b>	<b>6.5%</b>	<b>123 768</b>	<b>76.7%</b>	<b>161 373</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms S Tsika (Acting)	013 253 7629
Financial Manager	Mr A M Tsheane	013 253 7711

Source: Local Government Database  
 1. All figures in this report are unaudited.

**MPUMALANGA: EMALAHLENI (MP) (MF312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

R thousands	2022/23					2021/22		Qt of 2021/22 to Qt of 2022/23
	Budget	First Quarter		Year to Date	First Quarter			
		Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>	<b>3 985 529</b>	<b>980 603</b>	<b>24.5%</b>	<b>980 603</b>	<b>24.5%</b>	<b>873 859</b>	<b>23.0%</b>	<b>12.2%</b>
Property rates	806 102	176 903	21.9%	176 903	21.9%	167 896	22.0%	5.4%
Service charges - electricity revenue	1 323 461	318 046	24.0%	318 046	24.0%	294 499	23.4%	8.0%
Service charges - water revenue	964 286	108 872	13.3%	108 872	13.3%	100 260	19.0%	8.6%
Service charges - sanitation revenue	164 686	30 839	22.4%	30 839	22.4%	27 008	22.8%	2.3%
Service charges - refuse revenue	148 577	34 878	23.3%	34 878	23.3%	33 431	23.0%	4.3%
Rental of facilities and equipment	17 588	3 894	22.1%	3 894	22.1%	3 371	25.8%	15.2%
Interest earned - internal investments	1 312	329	25.1%	329	25.1%	57	1.7%	476.3%
Interest earned - outstanding debtors	237 034	87 123	26.6%	87 123	26.6%	82 522	16.9%	39.1%
Dividends received	271	-	-	-	-	-	-	-
Fines, penalties and forfeits	35 902	6 008	22.0%	6 008	22.0%	5 617	14.9%	6.9%
Licenses and permits	471	88	14.7%	88	14.7%	61	19.9%	12.3%
Agency services	47 496	705	1.5%	705	1.5%	546	1.2%	28.0%
Transfers and subsidies	907 401	195 527	38.5%	195 527	38.5%	197 964	36.6%	24.9%
Other revenue	97 646	13 322	13.7%	13 322	13.7%	13 307	37.1%	17.8%
Gains	1 678	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4 158 123</b>	<b>1 386 261</b>	<b>33.0%</b>	<b>1 386 261</b>	<b>33.0%</b>	<b>817 767</b>	<b>20.0%</b>	<b>69.5%</b>
Employee related costs	1 036 810	251 921	24.3%	251 921	24.3%	144 911	15.9%	74.3%
Remuneration of councillors	32 422	5 640	17.4%	5 640	17.4%	5 925	17.0%	21.0%
Debt repayment	732 246	82 870	11.3%	82 870	11.3%	13	-	3 986 734.4%
Depreciation and asset impairment	281 220	-	-	-	-	-	-	-
Finance charges	222 983	94 622	42.3%	94 622	42.3%	91 912	23.7%	82.3%
Bulk purchases	1 158 347	429 847	36.8%	429 847	36.8%	498 341	42.2%	14.1%
Other Materials	147 838	16 993	11.5%	16 993	11.5%	30 443	22.7%	44.2%
Contracted services	364 516	49 173	13.5%	49 173	13.5%	58 115	18.9%	15.4%
Transfers and subsidies	4 180	41	1.0%	41	1.0%	307	8.1%	87.8%
Other expenditure	214 911	18 154	8.4%	18 154	8.4%	31 109	16.6%	41.6%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(202 594)</b>	<b>(405 657)</b>		<b>(405 657)</b>		<b>56 092</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Provisional)	218 775	1 000	0.5%	1 000	0.5%	-	-	(100.0%)
Transfers and subsidies - capital (monetary allocations) (Departmental)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>16 181</b>	<b>(404 657)</b>		<b>(404 657)</b>		<b>56 092</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>16 181</b>	<b>(404 657)</b>		<b>(404 657)</b>		<b>56 092</b>		
Attributable to municipalities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>16 181</b>	<b>(404 657)</b>		<b>(404 657)</b>		<b>56 092</b>		
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>16 181</b>	<b>(404 657)</b>		<b>(404 657)</b>		<b>56 092</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2022/23					2021/22		Qt of 2021/22 to Qt of 2022/23
	Budget	First Quarter		Year to Date	First Quarter			
		Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>221 891</b>	<b>18 332</b>	<b>8.3%</b>	<b>18 332</b>	<b>8.3%</b>	<b>29 411</b>	<b>16.0%</b>	<b>(37.7%)</b>
National Government	201 891	17 335	8.6%	17 335	8.6%	28 968	17.2%	(40.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	10 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Departmental)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>211 891</b>	<b>17 335</b>	<b>8.2%</b>	<b>17 335</b>	<b>8.2%</b>	<b>28 968</b>	<b>15.8%</b>	<b>(40.2%)</b>
Borrowing	10 000	997	10.0%	997	10.0%	444	44.4%	124.9%
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>221 891</b>	<b>18 332</b>	<b>8.3%</b>	<b>18 332</b>	<b>8.3%</b>	<b>29 411</b>	<b>16.0%</b>	<b>(37.7%)</b>
<b>Municipal governance and administration</b>	<b>1 000</b>	<b>2</b>	<b>0.2%</b>	<b>2</b>	<b>0.2%</b>	<b>444</b>	<b>7.4%</b>	<b>(89.6%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 000	2	2%	2	2%	444	7.4%	(89.6%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 500</b>	<b>2 577</b>	<b>46.9%</b>	<b>2 577</b>	<b>46.9%</b>	<b>660</b>	<b>9.4%</b>	<b>286.3%</b>
Community and Social Services	3 000	2 440	81.3%	2 440	81.3%	647	21.6%	(100.0%)
Sport And Recreation	2 500	37	1.5%	37	1.5%	660	33.0%	(84.4%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>21 900</b>	<b>638</b>	<b>2.9%</b>	<b>638</b>	<b>2.9%</b>	<b>6 996</b>	<b>23.6%</b>	<b>(66.9%)</b>
Planning and Development	10 500	-	-	-	-	-	-	-
Road Transport	11 500	638	5.5%	638	5.5%	6 996	23.6%	(66.9%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>183 891</b>	<b>15 116</b>	<b>7.8%</b>	<b>15 116</b>	<b>7.8%</b>	<b>21 311</b>	<b>15.1%</b>	<b>(29.1%)</b>
Energy sources	96 100	996	1.0%	996	1.0%	961	3.6%	3.6%
Waste Management	20 900	9 280	44.4%	9 280	44.4%	10 660	50.5%	(40.8%)
Waste Water Management	66 291	4 831	7.3%	4 831	7.3%	4 660	6.6%	3.7%
Waste Management	3 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2022/23					2021/22		Qt of 2021/22 to Qt of 2022/23
	Budget	First Quarter		Year to Date	First Quarter			
		Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>3 156 691</b>	<b>809 513</b>	<b>25.6%</b>	<b>809 513</b>	<b>25.6%</b>	<b>540 956</b>	<b>17.2%</b>	<b>49.6%</b>
Property rates	564 272	130 346	23.1%	130 346	23.1%	64 738	11.3%	101.3%
Service charges	1 541 406	369 296	23.9%	369 296	23.9%	340 398	13.1%	51.6%
Other revenue	333 404	34 417	10.3%	34 417	10.3%	6 674	7.1%	406.7%
Transfers and Subsidies - Operational	907 401	197 523	38.9%	197 523	38.9%	180 624	41.0%	9.4%
Transfers and Subsidies - Capital	208 775	77 930	37.3%	77 930	37.3%	45 922	24.3%	69.7%
Interest	1 312	-	-	-	-	-	-	-
Dividends	190	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 924 487)</b>	<b>(222 609)</b>	<b>7.6%</b>	<b>(222 609)</b>	<b>7.6%</b>	<b>(557 232)</b>	<b>18.9%</b>	<b>(60.1%)</b>
Suppliers and employees	(2 700 904)	(222 609)	8.2%	(222 609)	8.2%	(557 232)	19.9%	(60.1%)
Finance charges	(222 583)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>232 204</b>	<b>586 904</b>	<b>25.1%</b>	<b>586 904</b>	<b>25.1%</b>	<b>(16 276)</b>	<b>(12.0%)</b>	<b>(3 796.6%)</b>
<b>Cash Flow from Investing Activities</b>								
Receipts	297	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(21 891)	(17 789)	8.1%	(17 789)	8.1%	(27 465)	14.9%	(35.2%)
Capital assets	(21 891)	(17 789)	8.1%	(17 789)	8.1%	(27 465)	14.9%	(35.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(21 594)</b>	<b>(17 789)</b>	<b>8.1%</b>	<b>(17 789)</b>	<b>8.1%</b>	<b>(27 465)</b>	<b>14.9%</b>	<b>(35.2%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	-	(607)	-	(607)	-	(139)	-	336.6%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (Decrease) in consumer deposits	-	(607)	-	(607)	-	(139)	-	336.6%
Payments	(10 289)	-	-	-	-	-	-	-
Repayment of borrowing	(10 289)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(10 289)</b>	<b>(607)</b>	<b>5.9%</b>	<b>(607)</b>	<b>5.9%</b>	<b>(139)</b>	<b>-</b>	<b>336.6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>11 321</b>	<b>568 537</b>	<b>5 022.0%</b>	<b>568 537</b>	<b>5 022.0%</b>	<b>(43 820)</b>	<b>82.4%</b>	<b>(1 397.4%)</b>
Cash/cash equivalents at the year begin	40 175	9 989	24.8%	9 989	24.8%	54 826	73.0%	(81.8%)
Cash/cash equivalents at the year end	51 496	107 526	208.6%	107 526	208.6%	11 006	52.3%	5 233.6%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	28 840	2.4%	27 831	1.7%	22 021	1.4%	1 588 858	94.5%	1 660 501	24.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 083	7.7%	33 700	2.0%	27 375	2.3%	1 037 449	87.2%	1 189 607	17.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 088	5.8%	26 366	3.1%	23 009	2.7%	781 151	88.4%	880 615	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 862	2.4%	9 312	1.6%	9 327	1.4%	982 254	94.7%	998 956	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 679	2.3%	8 376	2.1%	7 759	1.9%	389 565	93.2%	408 299	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 731	97.3%	1	-	47	2.6%	1	1.7%	1 779	-	-	-	-	-
Interest on Asset Debtor Accounts	29 412	8.5%	28 989	8.3%	28 584	8.2%	260 878	75.0%	347 864	5.1%	-	-	-	-
Receivable unauthorised, irregular or trifling and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 488	.8%	374	-	281	-	1 731 982	99.4%	1 743 104	25.6%	-	-	-	-
<b>Total By Income Source</b>	<b>248 293</b>	<b>3.6%</b>	<b>134 938</b>	<b>2.0%</b>	<b>118 883</b>	<b>1.7%</b>	<b>6 303 828</b>	<b>92.6%</b>	<b>6 885 143</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organ of State	9 185	11.3%	6 943	8.0%	5 464	6.7%	60 132	73.9%	81 323	1.2%	-	-	-	-
Commercial	149 153	2.7%	102 570	1.9%	91 191	1.6%	5 188 940	93.8%	5 540 954	81.4%	-	-	-	-
Households	89 956	7.6%	25 825	2.2%	22 229	1.9%	1 044 856	88.3%	1 182 866	17.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>248 293</b>	<b>3.6%</b>	<b>134 938</b>	<b>2.0%</b>	<b>118 883</b>	<b>1.7%</b>	<b>6 303 828</b>	<b>92.6%</b>	<b>6 885 143</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	75 019	2.8%	-	-	2 692 138	97.2%	2 728 157	52.0%
Bulk Water	11 310	13.4%	4 023	4.8%	-	-	69 109	81.8%	84 442	1.6%
PAVE Indicators	-	-	-	-	-	-	-	-	-	-
VAT (input less output)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 773	98.1%	130	1.9%	-	-	-	-	6 903	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 402	1.0%	(21 886)	(1.3%)	10 136	.4%	2 426 163	99.9%	2 438 715	46.3%
Author-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>42 486</b>	<b>.8%</b>	<b>48 285</b>	<b>.9%</b>	<b>10 135</b>	<b>.2%</b>	<b>5 147 351</b>	<b>98.1%</b>	<b>5 248 237</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms Humphry Sowa Mavatsa	013 693 6208
Financial Manager	Ms Jabulile Phisofo Hatheapo	013 693 6241

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GERT SIBANDE (DC30)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>359 911</b>	<b>132 904</b>	<b>36,9%</b>	<b>132 904</b>	<b>36,9%</b>	<b>134 326</b>	<b>38,6%</b>	<b>(1,1%)</b>
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	130	27	20,7%	27	20,7%	27	21,6%	(,7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 700	-	-	-	-	-	-	-
Interest earned - external investments	10 944	2 406	21,9%	2 406	21,9%	964	9,1%	149,7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Loans and grants	910	220	24,1%	220	24,1%	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	335 119	127 856	38,2%	127 856	38,2%	132 134	40,4%	(3,2%)
Other revenue	11 488	2 394	20,8%	2 394	20,8%	1 211	11,9%	97,8%
Grant	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>381 748</b>	<b>81 641</b>	<b>21,4%</b>	<b>81 641</b>	<b>21,4%</b>	<b>82 653</b>	<b>21,6%</b>	<b>(,5%)</b>
Employee related costs	217 753	49 616	22,8%	49 616	22,8%	45 596	21,8%	8,8%
Remuneration of councillors	14 800	3 797	25,6%	3 797	25,6%	3 267	19,5%	16,2%
Debt repayment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 544	6 197	24,3%	6 197	24,3%	6 114	24,9%	1,4%
Finance charges	1 905	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other materials	3 049	162	5,3%	162	5,3%	192	4,4%	(22,8%)
Contracted services	47 961	9 002	18,8%	9 002	18,8%	11 136	25,4%	(19,2%)
Transfers and subsidies	3 152	205	6,5%	205	6,5%	5 978	66,9%	(96,3%)
Other expenditure	69 364	12 673	18,3%	12 673	18,3%	12 182	14,1%	24,5%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(21 838)</b>	<b>51 263</b>		<b>51 263</b>		<b>52 272</b>		
Transfers and subsidies - capital (monetary allocations) (Net F/vo and O/E)	2 470	486	19,6%	486	19,6%	26	1,1%	1 742,9%
Transfers and subsidies - capital (monetary allocs) (Departm Agencies, HH/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - aff)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(19 368)</b>	<b>51 749</b>		<b>51 749</b>		<b>52 299</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(19 368)</b>	<b>51 749</b>		<b>51 749</b>		<b>52 299</b>		
Rebates to investors	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(19 368)</b>	<b>51 749</b>		<b>51 749</b>		<b>52 299</b>		
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(19 368)</b>	<b>51 749</b>		<b>51 749</b>		<b>52 299</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocs) (Departm Agencies, HH/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>								
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>7 820</b>	<b>128</b>	<b>1,6%</b>	<b>128</b>	<b>1,6%</b>	<b>312</b>	<b>6,1%</b>	<b>(99,6%)</b>
<b>Municipal governance and administration</b>	<b>7 820</b>	<b>128</b>	<b>1,6%</b>	<b>128</b>	<b>1,6%</b>	<b>312</b>	<b>6,1%</b>	<b>(99,6%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 820	128	1,6%	128	1,6%	312	6,1%	(99,6%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								
Community and Social Services	-	-	-	-	-	-	-	-
Sport and Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>								
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>								
Energy services	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>351 423</b>	<b>150 469</b>	<b>42,8%</b>	<b>150 469</b>	<b>42,8%</b>	<b>141 106</b>	<b>41,6%</b>	<b>6,6%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	130	27	20,7%	27	20,7%	27	21,6%	(,7%)
Other revenue	2 343	19 292	439,2%	19 292	439,2%	19	7,4%	198 237,9%
Transfers and Subsidies - Operational	335 424	133 310	39,7%	133 310	39,7%	138 139	42,1%	(3,3%)
Transfers and Subsidies - Capital	13 476	6 831	50,7%	6 831	50,7%	2 936	25,4%	133,9%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(356 204)</b>	<b>(11 641)</b>	<b>3,3%</b>	<b>(11 641)</b>	<b>3,3%</b>	<b>(14 493)</b>	<b>4,1%</b>	<b>(19,1%)</b>
Suppliers and employees	(356 204)	(11 641)	3,3%	(11 641)	3,3%	(14 493)	4,1%	(19,1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(4 781)</b>	<b>138 822</b>	<b>(2 984,2%)</b>	<b>138 822</b>	<b>(2 984,0%)</b>	<b>126 702</b>	<b>(821,2%)</b>	<b>9,8%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(29)</b>	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(29)</b>	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short-term loans	-	-	-	-	-	-	-	-
Borrowing long-term financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(4 810)</b>	<b>138 822</b>	<b>(2 896,2%)</b>	<b>138 822</b>	<b>(2 896,2%)</b>	<b>126 702</b>	<b>(829,6%)</b>	<b>9,8%</b>
Cash/cash equivalents at the year begin:	195 140	295 951	160,0%	295 951	160,0%	166 830	85,0%	37,0%
Cash/cash equivalents at the year end:	190 330	394 773	208,6%	394 773	208,6%	313 533	154,3%	25,9%

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PRVE endusers	-	-	-	-	-	-	-	-	-	-
VWT (total less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23	28.1%	5	5.9%	-	-	54	66.0%	81	100.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>23</b>	<b>28.1%</b>	<b>5</b>	<b>5.9%</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>66.0%</b>	<b>81</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Ca Hulse	017 801 7008
Financial Manager	Ms Zanele Robert Butheke	017 801 7013

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>2 638 608</b>	<b>620 920</b>	<b>22,9%</b>	<b>620 920</b>	<b>22,9%</b>	<b>562 782</b>	<b>21,7%</b>	<b>10,3%</b>
Property rates	403 088	97 596	24,2%	97 596	24,2%	95 381	25,7%	2,3%
Service charges - electricity revenue	196 342	129 932	16,8%	129 932	16,8%	119 895	17,0%	8,5%
Service charges - water revenue	628 426	166 870	17,0%	166 870	17,0%	91 228	15,8%	17,1%
Service charges - sanitation revenue	180 796	39 819	22,0%	39 819	22,0%	32 234	21,8%	10,8%
Service charges - refuse revenue	162 888	39 212	21,6%	39 212	21,6%	33 795	21,7%	4,2%
Rental of facilities and equipment	5 168	1 804	35,0%	1 804	35,0%	3 445	53,7%	(21,8%)
Interest earned - external investments	14 825	3 967	24,1%	3 967	24,1%	1 999	14,1%	78,4%
Interest earned - outstanding debtors	213 989	45 480	21,3%	45 480	21,3%	30 884	15,0%	48,2%
Dividends received	23	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 883	333	0,9%	333	0,9%	364	1,0%	(0,9%)
Licenses and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	409 232	163 408	39,9%	163 408	39,9%	138 739	38,4%	16,9%
Other revenue	19 855	1 907	12,0%	1 907	12,0%	5 743	37,5%	(100,0%)
Gains	10 000	-	-	-	-	10 000	-	-
<b>Operating Expenditure</b>	<b>2 775 540</b>	<b>600 645</b>	<b>21,6%</b>	<b>600 645</b>	<b>21,6%</b>	<b>509 181</b>	<b>20,4%</b>	<b>18,0%</b>
Employee related costs	692 216	147 226	21,1%	147 226	21,1%	45 205	7,1%	27,8%
Remuneration of councillors	32 120	6 917	21,5%	6 917	21,5%	4 244	13,9%	-
Debt repayment	250 273	-	-	-	-	-	-	-
Depreciation and asset impairment	198 689	49 173	24,5%	49 173	24,5%	44 291	28,7%	8,8%
Finance charges	133 796	33 276	24,9%	33 276	24,9%	31 454	24,4%	5,4%
Build purchases	628 483	191 583	29,0%	191 583	29,0%	186 423	29,4%	3,7%
Other Materials	473 254	116 624	24,6%	116 624	24,6%	147 488	37,9%	(20,9%)
Contracted services	280 323	42 924	15,3%	42 924	15,3%	35 518	13,8%	20,8%
Transfers and subsidies	37 883	-	-	-	-	4 837	79,1%	-
Other expenditure	116 381	13 966	12,0%	13 966	12,0%	10 800	10,2%	31,8%
Losses	-	8	-	8	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>53 268</b>	<b>20 276</b>		<b>20 276</b>		<b>53 602</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dist)	89 932	11 718	14,9%	11 718	14,5%	7 899	6,3%	48,3%
Transfers and subsidies - capital (monetary alloc)(Depart/Agenec/H/PE/PC...)	15 116	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>149 317</b>	<b>31 994</b>		<b>31 994</b>		<b>61 501</b>		
Taxes	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>149 317</b>	<b>31 994</b>		<b>31 994</b>		<b>61 501</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>149 317</b>	<b>31 994</b>		<b>31 994</b>		<b>61 501</b>		
Share of financial result of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>149 317</b>	<b>31 994</b>		<b>31 994</b>		<b>61 501</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>163 882</b>	<b>16 932</b>	<b>10,3%</b>	<b>16 932</b>	<b>10,3%</b>	<b>7 543</b>	<b>2,9%</b>	<b>124,3%</b>
National Government	77 635	15 997	20,6%	15 997	20,6%	6 869	5,6%	132,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Depart/Agenec/H/PE/PC...)	15 116	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>92 752</b>	<b>15 997</b>	<b>17,2%</b>	<b>15 997</b>	<b>17,2%</b>	<b>6 869</b>	<b>5,6%</b>	<b>132,9%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	71 130	935	1,3%	935	1,3%	674	0,5%	38,8%
<b>Capital Expenditure Functional</b>	<b>163 882</b>	<b>16 932</b>	<b>10,3%</b>	<b>16 932</b>	<b>10,3%</b>	<b>7 550</b>	<b>2,9%</b>	<b>124,3%</b>
<b>Municipal governance and administration</b>	<b>16 330</b>	<b>93</b>	<b>0,6%</b>	<b>93</b>	<b>0,6%</b>	<b>8</b>	<b>-</b>	<b>1 132,1%</b>
Executive and Council	2 780	5	0,2%	5	0,2%	5	-	(100,0%)
Finance and administration	13 550	88	0,6%	88	0,6%	8	-	1 066,7%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>13 250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	5 800	-	-	-	-	-	-	-
Sport And Recreation	7 450	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>72 600</b>	<b>8 059</b>	<b>11,2%</b>	<b>8 059</b>	<b>11,2%</b>	<b>4 371</b>	<b>6,9%</b>	<b>26,5%</b>
Planning and Development	58 750	8 059	13,7%	8 059	13,7%	6 371	10,2%	26,5%
Road Transport	13 300	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>42 252</b>	<b>8 780</b>	<b>14,1%</b>	<b>8 780</b>	<b>14,1%</b>	<b>1 172</b>	<b>0,9%</b>	<b>649,3%</b>
Energy services	34 266	7 938	23,2%	7 938	23,2%	674	14,1%	(100,0%)
Water Management	10 000	-	-	-	-	-	-	(100,0%)
Waste Water Management	9 586	-	-	-	-	498	0,8%	(100,0%)
Waste Management	8 400	842	10,0%	842	10,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>2 165 606</b>	<b>603 194</b>	<b>27,9%</b>	<b>603 194</b>	<b>27,9%</b>	<b>604 932</b>	<b>31,4%</b>	<b>(3,9%)</b>
Property rates	275 559	115 546	41,9%	115 546	41,9%	113 435	44,7%	1,9%
Service charges	1 298 689	285 987	22,0%	285 987	22,0%	142 995	12,7%	95,8%
Other revenue	71 240	4 438	6,1%	4 438	6,1%	155 168	86,4%	(84,6%)
Transfers and Subsidies - Operational	424 368	164 041	38,7%	164 041	38,7%	157 448	43,3%	4,2%
Transfers and Subsidies - Capital	30 332	20 564	67,8%	20 564	67,8%	32 885	26,4%	(19,2%)
Interest	14 825	2 617	17,7%	2 617	17,7%	-	-	(100,0%)
Dividends	23	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 364 644)</b>	<b>(385 248)</b>	<b>12,9%</b>	<b>(385 248)</b>	<b>12,9%</b>	<b>(283 428)</b>	<b>15,1%</b>	<b>7,7%</b>
Suppliers and employees	(2 236 079)	(305 240)	13,7%	(305 240)	13,7%	(263 428)	16,0%	7,7%
Finance charges	(132 954)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(203 838)</b>	<b>217 954</b>	<b>(148,7%)</b>	<b>217 954</b>	<b>(148,7%)</b>	<b>321 505</b>	<b>686,3%</b>	<b>(7,3%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(35 171)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(52)</b>	<b>1,2%</b>	<b>(100,0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current liabilities	(35 947)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	776	-	-	-	-	(52)	(1 028,9%)	(100,0%)
<b>Payments</b>	<b>(163 848)</b>	<b>(18 387)</b>	<b>11,2%</b>	<b>(18 387)</b>	<b>11,2%</b>	<b>(19 857)</b>	<b>4,2%</b>	<b>69,4%</b>
Capital assets	(93 943)	(18 387)	19,6%	(18 387)	19,6%	(19 857)	4,2%	69,4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(199 114)</b>	<b>(18 387)</b>	<b>9,2%</b>	<b>(18 387)</b>	<b>9,2%</b>	<b>(19 909)</b>	<b>4,2%</b>	<b>68,6%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>(156)</b>	<b>-</b>	<b>(156)</b>	<b>-</b>	<b>(833)</b>	<b>-</b>	<b>(81,3%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(156)	-	(156)	-	(833)	-	(81,3%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowings	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(156)</b>	<b>-</b>	<b>(156)</b>	<b>-</b>	<b>(833)</b>	<b>-</b>	<b>(81,3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(402 152)</b>	<b>279 411</b>	<b>(69,5%)</b>	<b>279 411</b>	<b>(69,5%)</b>	<b>309 783</b>	<b>(149,2%)</b>	<b>(8,6%)</b>
Cash/equivalents at the year begin	200 229	200 452	114,6%	200 452	114,6%	200 150	99,3%	1,5%
Cash/equivalents at the year end	(198 932)	500 863	(256,3%)	500 863	(256,3%)	512 961	2 798,8%	(4,6%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment (Bad Debts No Council Policy)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	57 019	5.7%	31 316	3.1%	24 039	2.3%	689 616	86.7%	1 002 589	30.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 033	5.8%	19 362	2.9%	12 262	3.1%	333 616	82.8%	369 233	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 291	8.2%	12 705	4.5%	11 211	3.9%	237 629	83.4%	285 036	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 889	3.2%	9 540	2.8%	8 772	2.4%	342 007	91.9%	372 179	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 424	3.4%	9 071	2.7%	8 066	2.6%	307 033	91.3%	336 602	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 166	2.9%	15 295	2.9%	14 966	2.8%	482 478	91.4%	527 896	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 225	1.1%	102 883	30.0%	273	1%	235 227	68.6%	342 514	10.5%	-	-	-	-
<b>Total By Income Source</b>	<b>160 587</b>	<b>4.9%</b>	<b>196 207</b>	<b>6.0%</b>	<b>80 838</b>	<b>2.9%</b>	<b>2 828 707</b>	<b>86.6%</b>	<b>3 266 338</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organ of State	38 488	22.2%	10 714	5.9%	7 524	4.4%	118 524	67.8%	173 860	5.3%	-	-	-	-
Commercial	37 738	10.2%	100 887	31.7%	10 381	3.3%	174 684	54.7%	318 660	9.7%	-	-	-	-
Households	89 360	3.2%	85 106	3.1%	62 923	2.3%	2 637 798	91.4%	2 775 187	85.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>160 587</b>	<b>4.9%</b>	<b>196 207</b>	<b>6.0%</b>	<b>80 838</b>	<b>2.9%</b>	<b>2 828 707</b>	<b>86.6%</b>	<b>3 266 338</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
FAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pension Retirement	8 805	45.4%	10 363	53.4%	-	-	223	1.1%	19 391	5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	154 272	4.0%	187 327	4.9%	27 433	7%	3 470 138	90.4%	3 839 170	99.5%
Audio-Visual	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>163 078</b>	<b>4.2%</b>	<b>197 690</b>	<b>5.1%</b>	<b>27 433</b>	<b>7%</b>	<b>3 470 360</b>	<b>89.9%</b>	<b>3 858 562</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms SP Misdobels	017 620 6279
Financial Manager	Ms G.B. Simole	017 620 6275

Source: Local Government Database  
1. All figures in this report are unaudited.

**MPUMALANGA: LEKWA (MP305)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget	First Quarter	Year to Date	Year to Date	First Quarter	First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 179 546</b>	<b>251 979</b>	<b>21,4%</b>	<b>251 979</b>	<b>21,4%</b>	<b>255 083</b>	<b>33,7%</b>	<b>(1,2%)</b>
Property rates	191 633	45 171	23,6%	45 171	23,6%	41 348	9,5%	
Service charges - electricity revenue	553 182	88 431	15,6%	88 431	15,6%	57 832	21,0%	(11,6%)
Service charges - water revenue	98 388	20 011	20,3%	20 011	20,3%	22 414	23,8%	(10,7%)
Service charges - sanitation revenue	77 607	9 927	12,8%	9 927	12,8%	10 699	14,9%	(8,3%)
Service charges - refuse revenue	29 965	7 137	23,8%	7 137	23,8%	6 962	10,0%	4,0%
Rental of facilities and equipment	-	394	18,7%	-	-	427	19,8%	(7,8%)
Interest earned - external investments	700	31	4,4%	31	4,4%	29	4,4%	7,8%
Interest earned - outstanding debtors	57 693	22 997	39,9%	22 997	39,9%	15 009	28,0%	53,2%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 500	115	1,8%	115	1,8%	1 072	194,8%	(89,3%)
Licences and permits	-	-	-	-	-	0	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	158 754	59 444	37,4%	59 444	37,4%	59 144	41,8%	,5%
Other revenue	3 024	322	10,6%	322	10,6%	498	32,3%	(29,7%)
Grant	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 272 168</b>	<b>292 776</b>	<b>23,0%</b>	<b>292 776</b>	<b>23,0%</b>	<b>354 713</b>	<b>32,3%</b>	<b>(17,5%)</b>
Employee related costs	305 229	66 620	21,8%	66 620	21,8%	162 205	66,7%	(58,9%)
Remuneration of councillors	13 024	3 077	23,6%	3 077	23,6%	6 463	51,0%	(52,4%)
Cost equipment	79 360	64	-	64	-	39	1%	(94,2%)
Depreciation and asset impairment	85 679	-	-	-	-	-	-	-
Finance charges	48 306	21 088	43,6%	21 088	43,6%	16 013	24,8%	68,8%
Bulk purchases	469 960	171 948	36,6%	171 948	36,6%	168 322	42,3%	8,6%
Other Materials	102 279	4 465	4,4%	4 465	4,4%	3 323	3,3%	36,4%
Contracted services	120 330	14 722	12,2%	14 722	12,2%	7 910	7,0%	84,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	60 933	10 834	17,8%	10 834	17,8%	5 778	9,5%	87,5%
Leases	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(92 622)</b>	<b>(40 797)</b>		<b>(40 797)</b>		<b>(99 630)</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Det)	37 888	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, FE, PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(54 734)</b>	<b>(40 797)</b>		<b>(40 797)</b>		<b>(99 630)</b>		
Interest	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(54 734)</b>	<b>(40 797)</b>		<b>(40 797)</b>		<b>(99 630)</b>		
Attributable to municipalities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(54 734)</b>	<b>(40 797)</b>		<b>(40 797)</b>		<b>(99 630)</b>		
Share of surplus / (deficit) of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(54 734)</b>	<b>(40 797)</b>		<b>(40 797)</b>		<b>(99 630)</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget	First Quarter	Year to Date	Year to Date	First Quarter	First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>54 888</b>	<b>926</b>	<b>1,7%</b>	<b>926</b>	<b>1,7%</b>	<b>736</b>	<b>1,7%</b>	<b>25,9%</b>
National Government	37 888	353	1,0%	353	1,0%	736	2,2%	(48,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, FE, PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>37 888</b>	<b>353</b>	<b>1,0%</b>	<b>353</b>	<b>1,0%</b>	<b>736</b>	<b>2,2%</b>	<b>(48,0%)</b>
Internally generated funds	17 000	543	3,2%	543	3,2%	-	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>54 888</b>	<b>926</b>	<b>1,7%</b>	<b>926</b>	<b>1,7%</b>	<b>941</b>	<b>1,6%</b>	<b>(1,9%)</b>
<b>Municipal governance and administration</b>	<b>5 140</b>	<b>24</b>	<b>0,4%</b>	<b>24</b>	<b>0,4%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	500	24	4,8%	24	4,8%	-	-	-
Finance and administration	5 140	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport and Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>10 500</b>	<b>519</b>	<b>4,9%</b>	<b>519</b>	<b>4,9%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10 500	519	4,9%	519	4,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>38 748</b>	<b>383</b>	<b>1,0%</b>	<b>383</b>	<b>1,0%</b>	<b>941</b>	<b>2,4%</b>	<b>(59,3%)</b>
Energy services	7 000	-	-	-	-	-	-	-
Water Management	17 748	-	-	-	-	480	2,7%	(100,0%)
Waste Water Management	14 000	383	2,7%	383	2,7%	461	3,3%	(20,4%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget	First Quarter	Year to Date	Year to Date	First Quarter	First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 070 769</b>	<b>234 286</b>	<b>21,9%</b>	<b>234 286</b>	<b>21,9%</b>	<b>208 820</b>	<b>20,4%</b>	<b>12,2%</b>
Property rates	153 306	30 430	19,8%	30 430	19,8%	19 547	11,0%	55,7%
Service charges	652 032	105 994	16,3%	105 994	16,3%	119 482	18,1%	(11,3%)
Other revenue	57 448	637	1,1%	637	1,1%	2 628	4,6%	(93,4%)
Transfers and Subsidies - Operational	158 754	90 255	56,9%	90 255	56,9%	59 483	42,0%	51,7%
Transfers and Subsidies - Capital	37 888	7 000	18,5%	7 000	18,5%	12 936	32,1%	(45,9%)
Interest	700	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 116 129)</b>	<b>(120 965)</b>	<b>10,8%</b>	<b>(120 965)</b>	<b>10,8%</b>	<b>(40 718)</b>	<b>6,3%</b>	<b>143,3%</b>
Suppliers and employees	(1 071 825)	(120 965)	11,3%	(120 965)	11,3%	(40 718)	6,3%	143,3%
Finance charges	(44 306)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(45 360)</b>	<b>113 321</b>	<b>(249,8%)</b>	<b>113 321</b>	<b>(249,8%)</b>	<b>159 103</b>	<b>66,4%</b>	<b>(28,8%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>30 451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	29 208	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	2 243	-	-	-	-	-	-	-
<b>Payments</b>	<b>(54 888)</b>	<b>(2 029)</b>	<b>3,7%</b>	<b>(2 029)</b>	<b>3,7%</b>	<b>(847)</b>	<b>1,0%</b>	<b>139,1%</b>
Capital assets	(54 888)	(2 029)	3,7%	(2 029)	3,7%	(847)	1,0%	139,1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(24 437)</b>	<b>(2 029)</b>	<b>8,3%</b>	<b>(2 029)</b>	<b>8,3%</b>	<b>(847)</b>	<b>2,5%</b>	<b>139,1%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(4)</b>	<b>-</b>	<b>(72,7%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1)	-	-	(1)	-	(4)	-	(72,7%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(4)</b>	<b>-</b>	<b>(72,7%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(69 797)</b>	<b>111 294</b>	<b>(159,5%)</b>	<b>111 294</b>	<b>(159,5%)</b>	<b>158 252</b>	<b>77,2%</b>	<b>(29,7%)</b>
Cash/cash equivalents at the year begin:	3 391	(50 963)	(16 111,4%)	(50 963)	(16 111,4%)	252 272	27,0%	(114,0%)
Cash/cash equivalents at the year end:	(66 406)	(44 388)	66,8%	(44 388)	66,8%	19 020	8,6%	(336,6%)



**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 942	2.2%	6 080	1.8%	9 822	1.8%	347 952	94.8%	367 771	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 081	12.4%	14 015	5.6%	8 014	3.3%	192 580	78.5%	242 670	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 287	3.9%	10 887	3.0%	9 711	2.7%	332 463	80.5%	365 319	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 598	2.2%	2 915	1.7%	2 170	1.0%	160 298	94.5%	173 593	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 771	2.1%	2 496	1.9%	2 015	1.5%	124 563	94.5%	131 845	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	9 095	100.0%	9 095	0%	-	-	-	-
Interest on Asset Debtor Accounts	8 263	2.0%	7 508	1.8%	7 305	1.8%	383 711	94.3%	408 537	23.9%	-	-	-	-
Receivables unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>67 262</b>	<b>3.9%</b>	<b>43 857</b>	<b>2.6%</b>	<b>35 687</b>	<b>2.1%</b>	<b>1 562 404</b>	<b>91.4%</b>	<b>1 709 210</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7 800	5.4%	6 151	4.3%	4 943	3.4%	124 868	86.9%	143 761	8.4%	-	-	-	-
Commercial	36 092	9.8%	18 346	5.1%	12 462	3.4%	289 586	81.9%	346 396	21.4%	-	-	-	-
Households	23 410	2.0%	19 181	1.9%	18 283	1.5%	1 138 230	94.5%	1 199 054	70.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>67 262</b>	<b>3.9%</b>	<b>43 857</b>	<b>2.6%</b>	<b>35 687</b>	<b>2.1%</b>	<b>1 562 404</b>	<b>91.4%</b>	<b>1 709 210</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	586	100.0%	586	-
VAT credit loss input	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	470	100.0%	-	-	-	-	-	-	470	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade creditors	74 600	3.9%	49 915	2.6%	141 958	7.5%	1 628 538	85.0%	1 892 609	84.3%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	362 197	100.0%	362 197	95.7%
<b>Total</b>	<b>75 071</b>	<b>3.3%</b>	<b>49 915</b>	<b>2.2%</b>	<b>141 958</b>	<b>6.3%</b>	<b>1 979 279</b>	<b>88.1%</b>	<b>2 245 822</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Lebina Daniel Tsoatsi	017 712 9613
Financial Manager	Mr Ngomoto Duba	017 712 9622

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MKHONDO (MP303)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part1: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>675 103</b>	<b>197 858</b>	<b>29.3%</b>	<b>197 858</b>	<b>29.3%</b>	<b>193 991</b>	<b>33.6%</b>	<b>2.0%</b>
Property rates	78 943	19 989	25.4%	19 999	25.4%	18 945	22.8%	7.8%
Service charges - electricity revenue	191 309	34 723	18.2%	34 723	18.2%	38 000	28.0%	(8.7)%
Service charges - water revenue	22 487	6 798	30.3%	6 798	30.3%	6 316	27.3%	6.6%
Service charges - sanitation revenue	10 892	3 042	27.9%	3 042	27.9%	2 854	25.6%	6.6%
Service charges - refuse revenue	13 110	3 986	27.4%	3 986	27.4%	3 362	25.0%	6.7%
Rental of facilities and equipment	789	286	36.3%	286	36.3%	218	28.0%	31.0%
Interest earned - external investments	166	10 216	6 081.6%	10 216	6 081.6%	7 944	3 108.0%	35.4%
Interest earned - cash/short term deposits	30 465	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and rebates	10 824	174	1.6%	174	1.6%	382	23.7%	(54.3)%
Licences and permits	89	14	15.2%	14	15.2%	4	12.9%	238.9%
Agency services	314 410	118 949	37.7%	118 949	37.7%	115 990	41.5%	2.2%
Transfers and subsidies	2 169	470	21.7%	470	21.7%	686	13.3%	(29.3)%
Other revenue	-	-	-	-	-	-	-	-
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>678 878</b>	<b>141 613</b>	<b>20.9%</b>	<b>141 613</b>	<b>20.9%</b>	<b>159 714</b>	<b>21.2%</b>	<b>(11.3)%</b>
Employee related costs	245 675	20 085	8.2%	20 085	8.2%	63 703	23.9%	(62.6)%
Remuneration of councillors	17 400	1 364	7.8%	1 364	7.8%	4 062	18.3%	(66.4)%
Debt repayment	67 741	-	-	-	-	38	2%	(100.0)%
Depreciation and asset impairment	63 918	7 249	11.5%	7 249	11.5%	-	-	100.0%
Finance charges	9 519	7 269	90.3%	7 269	90.3%	3 388	33.8%	85.3%
Bulk purchases	168 408	52 411	30.9%	52 411	30.9%	62 127	44.9%	3%
Other Materials	7 193	6 867	95.5%	6 867	95.5%	5 405	22.5%	27.1%
Contracted services	53 613	29 058	54.2%	29 058	54.2%	28 442	42.7%	4.3%
Transfers and subsidies	1 465	1 831	125.0%	1 831	125.0%	1 387	54.8%	31.1%
Other expenditure	41 847	14 841	35.5%	14 841	35.5%	10 359	19.5%	43.3%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(3 775)</b>	<b>56 245</b>		<b>56 245</b>		<b>34 276</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dat)	151 964	-	-	-	-	45 910	25.3%	(100.0)%
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies/HI/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (linked - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>147 789</b>	<b>56 245</b>		<b>56 245</b>		<b>81 186</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>147 789</b>	<b>56 245</b>		<b>56 245</b>		<b>81 186</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>147 789</b>	<b>56 245</b>		<b>56 245</b>		<b>81 186</b>		
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>147 789</b>	<b>56 245</b>		<b>56 245</b>		<b>81 186</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>132 005</b>	<b>11 738</b>	<b>8.9%</b>	<b>11 738</b>	<b>8.9%</b>	<b>71 471</b>	<b>38.4%</b>	<b>(83.6)%</b>
National Government	131 795	11 519	8.7%	11 519	8.7%	70 263	38.0%	(83.6)%
Provincial Government	-	-	-	-	-	-	-	-
District/Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies/HI/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>131 795</b>	<b>11 519</b>	<b>8.7%</b>	<b>11 519</b>	<b>8.7%</b>	<b>70 263</b>	<b>38.0%</b>	<b>(83.6)%</b>
Internally generated funds	210	219	104.2%	219	104.2%	1 208	131.3%	(81.9)%
<b>Capital Expenditure Functional</b>	<b>132 005</b>	<b>11 738</b>	<b>8.9%</b>	<b>11 738</b>	<b>8.9%</b>	<b>71 471</b>	<b>38.4%</b>	<b>(83.6)%</b>
<b>Municipal governance and administration</b>	<b>210</b>	<b>219</b>	<b>104.2%</b>	<b>219</b>	<b>104.2%</b>	<b>60</b>	<b>9.6%</b>	<b>267.9%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	210	219	104.2%	219	104.2%	60	9.6%	267.9%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 078</b>	<b>83.9%</b>	<b>(100.0)%</b>
Community and Social Services	-	-	-	-	-	-	-	-
Spot And Recreation	-	-	-	-	-	7 078	87.0%	(100.0)%
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>13 463</b>	<b>285</b>	<b>2.1%</b>	<b>285</b>	<b>2.1%</b>	<b>9 337</b>	<b>45.4%</b>	<b>(64.9)%</b>
Planning and Development	13 463	285	2.1%	285	2.1%	9 337	45.4%	(64.9)%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>118 331</b>	<b>11 234</b>	<b>9.5%</b>	<b>11 234</b>	<b>9.5%</b>	<b>54 997</b>	<b>35.2%</b>	<b>(79.8)%</b>
Energy services	62 528	485	0.7%	485	0.7%	9 630	24.8%	(94.9)%
Water Management	13 703	5 036	36.7%	5 036	36.7%	15 080	30.6%	(87.7)%
Waste Water Management	90 420	5 733	6.3%	5 733	6.3%	30 394	44.0%	(81.1)%
Waste Management	4 278	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>797 813</b>	<b>119 500</b>	<b>15.0%</b>	<b>119 500</b>	<b>15.0%</b>	<b>158 349</b>	<b>23.2%</b>	<b>(24.5)%</b>
Property rates	62 522	15 190	24.3%	15 190	24.3%	15 355	25.5%	(1.3)%
Service charges	210 203	18 008	8.6%	18 008	8.6%	45 013	30.2%	(60.0)%
Other revenue	58 808	3 288	5.6%	3 288	5.6%	(84)	(0.4)%	(81.1)%
Transfers and Subsidies - Operational	314 410	28 489	9.1%	28 489	9.1%	28 430	9.2%	0.0%
Transfers and Subsidies - Capital	151 564	54 642	36.1%	54 642	36.1%	72 151	39.0%	(24.3)%
Interest	166	3	1.8%	3	1.8%	2	.6%	62.6%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(823 738)</b>	<b>(127 182)</b>	<b>20.3%</b>	<b>(127 182)</b>	<b>20.3%</b>	<b>(74 682)</b>	<b>14.8%</b>	<b>78.3%</b>
Supplies and employees	(823 738)	(127 182)	20.9%	(127 182)	20.9%	(74 682)	14.9%	78.3%
Finance charges	(14 519)	-	-	-	-	-	-	-
Transfers and grants	(7 465)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>174 075</b>	<b>(7 682)</b>	<b>(4.4%)</b>	<b>(7 682)</b>	<b>(4.4%)</b>	<b>83 667</b>	<b>48.8%</b>	<b>(109.1)%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(143 216)</b>	<b>(23 188)</b>	<b>16.0%</b>	<b>(23 188)</b>	<b>16.0%</b>	<b>(79 616)</b>	<b>46.6%</b>	<b>(78.9)%</b>
Capital assets	(143 216)	(23 188)	16.0%	(23 188)	16.0%	(79 616)	46.6%	(78.9)%
<b>Net Cash from/(used) Investing Activities</b>	<b>(143 203)</b>	<b>(23 188)</b>	<b>16.0%</b>	<b>(23 188)</b>	<b>16.0%</b>	<b>(79 616)</b>	<b>46.9%</b>	<b>(78.9)%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>(141)</b>	<b>(13)</b>	<b>9.3%</b>	<b>(13)</b>	<b>9.3%</b>	<b>(9)</b>	<b>10.6%</b>	<b>147.2%</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(141)	(13)	9.3%	(13)	9.3%	(9)	10.6%	147.2%
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(141)</b>	<b>(13)</b>	<b>9.3%</b>	<b>(13)</b>	<b>9.3%</b>	<b>(9)</b>	<b>10.6%</b>	<b>147.2%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>28 712</b>	<b>(30 893)</b>	<b>(115.3%)</b>	<b>(30 893)</b>	<b>(115.3%)</b>	<b>4 046</b>	<b>302.3%</b>	<b>(861.3)%</b>
Cash/bank equivalents at the year begin	4 128	4 221	52.1%	4 221	52.1%	7 626	114.2%	(45.8)%
Cash/bank equivalents at the year end	<b>34 840</b>	<b>(26 672)</b>	<b>(76.3%)</b>	<b>(26 672)</b>	<b>(76.3%)</b>	<b>11 672</b>	<b>149.2%</b>	<b>(284.6)%</b>

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts In Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 494	2,1%	2 027	1,7%	1 729	1,5%	111 014	94,7%	117 264	96,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 028	5,0%	5 234	2,9%	4 189	2,2%	102 065	85,8%	116 516	25,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 687	4,6%	3 604	2,9%	3 226	2,6%	110 830	85,8%	123 568	17,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 500	2,2%	803	1,7%	704	1,5%	45 055	94,8%	47 851	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 311	1,6%	1 154	1,4%	1 103	1,3%	79 544	65,7%	82 812	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Asset Debtor Accounts	3 372	2,2%	3 384	2,2%	3 202	2,1%	145 431	93,8%	155 389	21,8%	-	-	-	-
Receivables unclassified, irregular or trifling and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	1,0%	60	1,0%	75	1,2%	5 868	98,8%	6 063	9%	-	-	-	-
<b>Total By Income Source</b>	<b>23 903</b>	<b>3,2%</b>	<b>16 257</b>	<b>2,3%</b>	<b>14 156</b>	<b>2,8%</b>	<b>639 342</b>	<b>92,5%</b>	<b>712 838</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 279	3,8%	2 892	3,0%	2 424	2,8%	78 815	90,5%	87 110	12,2%	-	-	-	-
Commercial	7 111	8,6%	3 206	3,6%	1 943	2,3%	70 856	85,4%	82 866	11,6%	-	-	-	-
Households	10 514	2,3%	10 759	2,0%	9 789	1,8%	630 771	89,5%	642 831	79,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>23 903</b>	<b>3,2%</b>	<b>16 257</b>	<b>2,3%</b>	<b>14 156</b>	<b>2,8%</b>	<b>639 342</b>	<b>92,5%</b>	<b>712 838</b>	<b>100,0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	30	100,0%	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	4 745	82,9%	-	-	880	17,1%	5 725	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 363	4,6%	27 262	4,8%	22 409	3,9%	496 675	86,7%	572 708	99,0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>26 363</b>	<b>4,6%</b>	<b>32 006</b>	<b>5,5%</b>	<b>22 409</b>	<b>3,9%</b>	<b>497 685</b>	<b>86,0%</b>	<b>578 463</b>	<b>100,0%</b>

**Contact Details**

Manager	Mr Mabhawe Kunene	087 630 8101
Financial Manager	Mr Ebeke Masako	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MSUKALIGWA (MP302)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R Roubles</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>916 645</b>	<b>175 964</b>	<b>19,2%</b>	<b>175 964</b>	<b>19,2%</b>	<b>161 115</b>	<b>17,8%</b>	<b>8,7%</b>
Property rates	207 037	49 649	24,0%	49 649	24,0%	46 107	24,1%	7,9%
Service charges - electricity revenue	246 323	64 410	26,1%	64 410	26,1%	63 467	25,9%	1,9%
Service charges - water revenue	67 351	30 146	44,8%	30 146	44,8%	16 436	24,4%	32,6%
Service charges - sanitation revenue	52 787	14 954	28,3%	14 954	28,3%	12 082	22,9%	23,9%
Service charges - refuse revenue	40 564	12 785	31,5%	12 785	31,5%	10 507	26,2%	26,3%
Interest on loans and investments	-	-	-	-	-	-	-	-
Interest earned - external investments	2 389	710	29,7%	710	29,7%	671	28,5%	6,9%
Interest earned - outstanding debtors	31 001	8 966	28,9%	8 966	28,9%	8 817	28,4%	28,7%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 177	43	0,8%	43	0,8%	41	0,8%	4,8%
Licences and permits	3 886	6	0,2%	6	0,2%	886	22,8%	(89,2%)
Agency services	8 460	-	-	-	-	1 874	22,1%	(100,0%)
Transfers and subsidies	232 689	229	0,1%	229	0,1%	-	-	(100,0%)
Other revenue	8 633	2 429	28,1%	2 429	28,1%	2 011	23,3%	20,8%
Others	-	584	-	584	-	584	-	(1,7%)
<b>Operating Expenditure</b>	<b>1 125 364</b>	<b>164 858</b>	<b>14,6%</b>	<b>164 858</b>	<b>14,6%</b>	<b>166 189</b>	<b>14,9%</b>	<b>(8%)</b>
Employee related costs	276 107	65 523	23,7%	65 523	23,7%	66 880	24,2%	7,8%
Remuneration of councillors	19 513	3 462	17,7%	3 462	17,7%	4 015	20,6%	(14,2%)
Debt repayment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	148 856	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Risk provision	219 558	18 778	8,6%	18 778	8,6%	87 502	39,9%	(12,7%)
Other material	81 522	2 471	3,0%	2 471	3,0%	3 988	4,9%	(8,1%)
Capital expenditure	75 718	3 944	5,2%	3 944	5,2%	9 387	12,4%	(83,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	57 226	6 704	11,7%	6 704	11,7%	3 248	5,6%	108,4%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(214 719)</b>	<b>10 206</b>		<b>10 206</b>		<b>(5 055)</b>		
Transfers and subsidies - capital (monetary allocations) from /Pro and Dist	202 052	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) from/Pro and Dist	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>77 333</b>	<b>10 206</b>		<b>10 206</b>		<b>(5 055)</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>77 333</b>	<b>10 206</b>		<b>10 206</b>		<b>(5 055)</b>		
Contributions to municipalities	77 333	10 206	-	10 206	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>77 333</b>	<b>10 206</b>		<b>10 206</b>		<b>(5 055)</b>		
Share of surplus /deficit of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>77 333</b>	<b>10 206</b>		<b>10 206</b>		<b>(5 055)</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R Roubles</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>297 835</b>	<b>27 175</b>	<b>9,1%</b>	<b>27 175</b>	<b>9,1%</b>	<b>77 889</b>	<b>31,9%</b>	<b>(65,1%)</b>
National Government	252 052	26 871	9,2%	26 871	9,2%	75 025	30,1%	(64,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) from/Pro and Dist	-	-	-	-	-	-	-	-
Transfers recognised - capital	202 052	26 871	9,2%	26 871	9,2%	75 825	38,1%	(84,6%)
Internally generated funds	5 783	305	5,3%	305	5,3%	2 063	4,8%	(85,2%)
<b>Capital Expenditure Functional</b>	<b>297 835</b>	<b>27 175</b>	<b>9,1%</b>	<b>27 175</b>	<b>9,1%</b>	<b>77 889</b>	<b>31,9%</b>	<b>(65,1%)</b>
<b>Municipal governance and administration</b>	<b>1 890</b>	<b>305</b>	<b>16,1%</b>	<b>305</b>	<b>16,1%</b>	<b>206</b>	<b>1,8%</b>	<b>47,6%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 890	305	16,1%	305	16,1%	206	1,8%	47,6%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>3,3%</b>	<b>(100,0%)</b>
Community and Social Services	10 817	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	23	1,0%	(100,0%)
Public Safety	-	-	-	-	-	133	1,0%	(100,0%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>19 964</b>	<b>4 673</b>	<b>23,4%</b>	<b>4 673</b>	<b>23,4%</b>	<b>2 072</b>	<b>4,4%</b>	<b>81,7%</b>
Planning and Development	19 964	4 673	23,4%	4 673	23,4%	2 072	4,8%	81,7%
Road Transport	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>305 164</b>	<b>22 187</b>	<b>8,4%</b>	<b>22 187</b>	<b>8,4%</b>	<b>74 954</b>	<b>44,7%</b>	<b>(79,4%)</b>
Environmental Protection	3 026	-	-	-	-	329	1,1%	(100,0%)
Energy services	183 278	16 238	8,9%	16 238	8,9%	66 582	36,4%	(79,2%)
Water Management	75 066	5 688	7,6%	5 688	7,6%	8 063	10,7%	(26,7%)
Waste Management	2 067	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R Roubles</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 138 810</b>	<b>281 240</b>	<b>24,7%</b>	<b>281 240</b>	<b>24,7%</b>	<b>301 001</b>	<b>26,5%</b>	<b>(6,8%)</b>
Property rates	133 248	38 842	29,2%	38 842	29,2%	29 409	22,1%	41,8%
Service charges	389 219	88 208	22,7%	88 208	22,7%	96 426	24,8%	(6,8%)
Other revenue	89 693	46 185	51,5%	46 185	51,5%	(8 307)	-	(100,0%)
Transfers and Subsidies - Operational	228 686	89 000	38,9%	89 000	38,9%	146 101	63,9%	(39,9%)
Transfers and Subsidies - Capital	202 052	21 000	10,4%	21 000	10,4%	34 556	17,1%	(39,2%)
Interest	552	-	-	-	-	33	6,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(838 950)</b>	<b>(23 639)</b>	<b>(2,8%)</b>	<b>(23 639)</b>	<b>(2,8%)</b>	<b>(8 983)</b>	<b>(1,1%)</b>	<b>(32,5%)</b>
Salaries and allowances	(838 950)	(23 639)	(2,8%)	(23 639)	(2,8%)	(8 983)	(1,1%)	(32,5%)
Finance charges	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>299 860</b>	<b>304 880</b>	<b>101,7%</b>	<b>304 880</b>	<b>101,7%</b>	<b>292 918</b>	<b>97,7%</b>	<b>(6,3%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>604</b>	<b>6,3%</b>	<b>(84,3%)</b>
Proceeds on disposal of PPE	-	95	-	95	-	604	6,3%	(84,3%)
Decreases (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decreases (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(207 850)</b>	<b>(27 175)</b>	<b>13,1%</b>	<b>(27 175)</b>	<b>13,1%</b>	<b>(77 889)</b>	<b>36,5%</b>	<b>(65,1%)</b>
Capital assets	(207 850)	(27 175)	(13,1%)	(27 175)	(13,1%)	(77 889)	(36,5%)	(65,1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(207 850)</b>	<b>(27 175)</b>	<b>13,1%</b>	<b>(27 175)</b>	<b>13,1%</b>	<b>(77 285)</b>	<b>30,2%</b>	<b>(65,6%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowings	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 980</b>	<b>277 800</b>	<b>14 033,8%</b>	<b>277 800</b>	<b>14 033,8%</b>	<b>215 634</b>	<b>10,9%</b>	<b>(28,2%)</b>
Cash/bank equivalents at the year begin	1 980	(2 048)	(103,2%)	(2 048)	(103,2%)	(6 332)	(31,9%)	(122,2%)
Cash/bank equivalents at the year end	3 060	275 752	9 070,6%	275 752	9 070,6%	209 302	6 840,6%	(25,4%)

**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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8 055	4.3%	5 603	3.0%	4 043	2.2%	186 127	95.5%	199 807	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 252	13.1%	6 830	3.2%	4 742	2.6%	103 941	78.9%	132 865	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 036	9.3%	9 236	5.8%	7 890	4.9%	129 103	79.3%	162 434	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 393	4.5%	3 859	3.2%	3 372	2.8%	100 701	89.9%	113 345	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 453	4.1%	3 328	3.1%	3 028	2.7%	100 868	90.2%	111 277	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental/Debtors	2 941	1.2%	2 889	1.2%	2 822	1.2%	229 236	95.4%	237 888	23.6%	-	-	-	-
Interest on Other Debtors Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables unauthorised, irregular or business and wasteful Expenditure	1 042	1.8%	688	1.2%	747	1.3%	56 219	95.7%	58 714	5.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>55 242</b>	<b>5.5%</b>	<b>32 715</b>	<b>3.2%</b>	<b>26 644</b>	<b>2.6%</b>	<b>893 295</b>	<b>88.6%</b>	<b>1 007 895</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
General State	5 073	16.9%	3 794	15.9%	2 238	7.4%	19 002	63.2%	30 076	3.0%	-	-	-	-
Commercial	20 959	11.4%	7 927	4.9%	6 430	3.9%	148 003	80.8%	183 359	18.3%	-	-	-	-
Households	29 210	3.7%	20 994	2.8%	17 976	2.3%	725 291	91.4%	794 654	79.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>55 242</b>	<b>5.5%</b>	<b>32 715</b>	<b>3.2%</b>	<b>26 644</b>	<b>2.6%</b>	<b>893 295</b>	<b>88.6%</b>	<b>1 007 895</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bank Deposits	45 691	14.0%	101 147	31.3%	-	-	186 101	55.7%	333 039	21.4%
Bank Withdraw	-	-	1 291	.1%	-	-	974 286	95.9%	975 577	68.5%
PREC - donations	-	-	-	-	-	-	-	-	-	-
VAT Input less Input	-	-	-	-	-	-	-	-	-	-
Provisions / Retainment	-	-	-	-	-	-	-	-	-	-
Loan Repayment	-	-	-	-	-	-	-	-	-	-
Trade Debtors	-	-	23 983	22.4%	-	-	80 970	77.6%	104 953	7.5%
Assets/Current	-	-	-	-	-	-	-	-	-	-
Other	5 326	16.8%	2 478	9.2%	-	-	-	-	7 844	.5%
<b>Total</b>	<b>52 017</b>	<b>3.7%</b>	<b>128 838</b>	<b>9.9%</b>	-	-	<b>1 243 937</b>	<b>87.2%</b>	<b>1 424 213</b>	<b>100.0%</b>

**Contact Details**

Financial Manager	M.S.J. Meeles	017 801 3004
Financial Manager	M.S.M. Phil	017 801 3008

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKANGALA (DC31)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23						2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>									
<b>Operating Revenue and Expenditure</b>									
<b>Operating Revenue</b>	<b>610 405</b>	<b>154 727</b>	<b>25,3%</b>	<b>154 727</b>	<b>25,3%</b>	<b>158 876</b>	<b>31,2%</b>	<b>(2,6%)</b>	
Property rates	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	-	-	-	-	-	-	-	
Interest earned - external investments	21 481	2 129	9,9%	2 129	9,9%	668	3,2%	223,3%	
Interest earned - outstanding debitors	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	635	(13)	(1,9%)	(13)	(1,9%)	7	7	(276,6%)	
Licenses and permits	869	347	39,9%	347	39,9%	250	32,3%	19,5%	
Agency services	-	-	-	-	-	-	-	-	
Transfer and subsidies	227 595	11 677	5,1%	11 677	5,1%	11 088	8,5%	7,7%	
Other revenue	359 826	140 586	39,1%	140 586	39,1%	146 322	41,6%	(3,9%)	
Gain	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>662 307</b>	<b>131 854</b>	<b>19,9%</b>	<b>131 854</b>	<b>19,9%</b>	<b>99 001</b>	<b>16,6%</b>	<b>33,2%</b>	
Employee related costs	202 041	48 342	23,9%	48 342	23,9%	45 179	23,6%	7,0%	
Remuneration of councillors	16 608	5 466	32,9%	5 466	32,9%	3 752	22,0%	45,7%	
DEP equipment	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	18 294	4 444	24,3%	4 444	24,3%	4 396	24,7%	1,1%	
Finance charges	220	31	14,0%	31	14,0%	41	26,6%	(23,9%)	
Bulk purchases	-	-	-	-	-	-	-	-	
Other Materials	4 058	588	14,5%	588	14,5%	689	11,0%	(15,9%)	
Contracted services	69 907	11 400	17,3%	11 400	17,3%	8 355	11,0%	30,6%	
Transfers and subsidies	297 996	49 218	16,5%	49 218	16,5%	27 385	11,9%	79,7%	
Other expenditure	56 173	12 363	21,9%	12 363	21,9%	9 215	15,7%	34,2%	
Losses	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(51 901)</b>	<b>22 873</b>		<b>22 873</b>		<b>59 874</b>			
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dig)	2 332	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Operat Agencies/HH/FE/PC...)	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(49 659)</b>	<b>22 873</b>		<b>22 873</b>		<b>59 874</b>			
Taxation	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>(49 659)</b>	<b>22 873</b>		<b>22 873</b>		<b>59 874</b>			
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(49 659)</b>	<b>22 873</b>		<b>22 873</b>		<b>59 874</b>			
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(49 659)</b>	<b>22 873</b>		<b>22 873</b>		<b>59 874</b>			

**Part 2: Capital Revenue and Expenditure**

	2022/23						2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>									
<b>Capital Revenue and Expenditure</b>									
<b>Source of Finance</b>	<b>39 130</b>	<b>984</b>	<b>2,5%</b>	<b>984</b>	<b>2,5%</b>	<b>826</b>	<b>2,3%</b>	<b>19,2%</b>	
National Government	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Operat Agencies/HH/FE/PC...)	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	39 130	984	2,5%	984	2,5%	826	2,3%	19,2%	
<b>Capital Expenditure Functional</b>	<b>39 130</b>	<b>984</b>	<b>2,5%</b>	<b>984</b>	<b>2,5%</b>	<b>826</b>	<b>2,3%</b>	<b>19,2%</b>	
<b>Municipal governance and administration</b>	<b>19 280</b>	<b>45</b>	<b>,2%</b>	<b>45</b>	<b>,2%</b>	<b>41</b>	<b>,3%</b>	<b>(9,3%)</b>	
Executive and Council	200	-	-	-	-	61	4,9%	(100,0%)	
Finance and administration	18 080	45	,2%	45	,2%	420	4,3%	(52,8%)	
Internal audit	30	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>28 848</b>	<b>939</b>	<b>4,5%</b>	<b>939</b>	<b>4,5%</b>	<b>155</b>	<b>,8%</b>	<b>596,6%</b>	
Community and Social Services	12 000	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	
Public Safety	8 500	939	11,0%	939	11,0%	25	,1%	3610,5%	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Energy services	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2022/23						2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>									
<b>Cash Flow from Operating Activities</b>									
<b>Receipts</b>	<b>393 904</b>	<b>152 312</b>	<b>38,7%</b>	<b>152 312</b>	<b>38,7%</b>	<b>158 607</b>	<b>41,3%</b>	<b>(4,0%)</b>	
Property rates	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	
Other revenue	1 172	243	20,7%	243	20,7%	90	7,9%	188,2%	
Transfers and Subsidies - Operational	382 732	152 069	39,7%	152 069	39,7%	158 500	41,3%	(3,9%)	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	456	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(341 548)</b>	<b>(22 315)</b>	<b>6,5%</b>	<b>(22 315)</b>	<b>6,5%</b>	<b>(15 274)</b>	<b>-</b>	<b>46,1%</b>	
Suppliers and employees	(341 548)	(22 315)	6,5%	(22 315)	6,5%	(15 274)	-	46,1%	
Finance charges	(220)	-	-	-	-	-	-	-	
Transfer and grants	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>52 356</b>	<b>129 997</b>	<b>248,3%</b>	<b>129 997</b>	<b>248,3%</b>	<b>143 333</b>	<b>37,3%</b>	<b>(9,3%)</b>	
<b>Cash Flow from Investing Activities</b>									
<b>Receipts</b>	<b>6 113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	6 113	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current liabilities	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments	6 113	-	-	-	-	-	-	-	
<b>Payments</b>	<b>-</b>	<b>(987)</b>	<b>(16,1%)</b>	<b>(987)</b>	<b>(16,1%)</b>	<b>(946)</b>	<b>2,7%</b>	<b>4,3%</b>	
Capital assets	-	(987)	(16,1%)	(987)	(16,1%)	(946)	2,7%	4,3%	
<b>Net Cash from/(used) Investing Activities</b>	<b>6 113</b>	<b>(987)</b>	<b>(16,1%)</b>	<b>(987)</b>	<b>(16,1%)</b>	<b>(946)</b>	<b>2,7%</b>	<b>4,3%</b>	
<b>Cash Flow from Financing Activities</b>									
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	
Increase (Decrease) in consumer deposits	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowings	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>58 469</b>	<b>129 010</b>	<b>220,6%</b>	<b>129 010</b>	<b>220,6%</b>	<b>142 387</b>	<b>40,3%</b>	<b>(9,4%)</b>	
Cash/bank equivalents at the year begin:	499 877	235 594	46,1%	235 594	46,1%	(38 978)	(9,9%)	(89,7%)	
Cash/bank equivalents at the year end:	558 346	364 604	64,4%	364 604	64,4%	103 411	14,9%	24,7%	

**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 Its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset/Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organis of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	Ms Margaret Bosman	011 240 2003
Financial Manager	Mr Ross J. Steiner	011 240 2015

Source: Local Government Database  
 1. All figures in this report are unaudited.

**MPUMALANGA: NKOMAZI (MP324)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 164 702</b>	<b>369 369</b>	<b>31,7%</b>	<b>369 369</b>	<b>31,7%</b>	<b>350 929</b>	<b>33,9%</b>	<b>5,3%</b>
Property rates	138 281	32 296	23,3%	32 296	23,3%	28 110	20,3%	10,9%
Service charges - electricity revenue	143 186	30 925	21,6%	30 925	21,6%	29 315	22,3%	5,5%
Service charges - water revenue	23 848	9 142	27,8%	9 142	27,8%	7 980	25,4%	20,6%
Service charges - sanitation revenue	5 891	1 486	25,4%	1 486	25,4%	1 302	22,1%	7,4%
Service charges - refuse revenue	15 877	2 833	17,8%	2 833	17,8%	2 651	25,4%	6,9%
Rental of facilities and equipment	5 444	307	5,6%	307	5,6%	410	8,9%	(25,2%)
Interest earned - external investments	38 863	2 953	7,6%	2 953	7,6%	1 637	4,2%	80,3%
Interest earned - outstanding debitors	9 384	2 386	25,4%	2 386	25,4%	2 089	22,2%	12,2%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 355	77	0,7%	77	0,7%	251	2,4%	(89,4%)
Licenses and permits	50	6	11,6%	6	11,6%	6	20,5%	(6,3%)
Agency services	768 676	286 145	37,2%	286 145	37,2%	275 482	40,4%	3,9%
Transfer and subsidies	5 585	833	14,9%	833	14,9%	994	20,6%	(16,1%)
Gain	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 163 546</b>	<b>258 970</b>	<b>22,2%</b>	<b>258 970</b>	<b>22,2%</b>	<b>242 737</b>	<b>20,7%</b>	<b>3,4%</b>
Employee related costs	590 017	149 535	25,3%	149 535	25,3%	142 819	25,8%	4,7%
Remuneration of councillors	27 225	7 173	26,3%	7 173	26,3%	6 198	23,7%	15,7%
Debt repayment	13 000	-	-	-	-	-	-	-
Depreciation and asset impairment	64 975	-	-	-	-	-	-	-
Finance charges	277	35	12,7%	35	12,7%	132	23,8%	(73,3%)
Bulk purchases	101 177	24 598	24,3%	24 598	24,3%	22 897	21,1%	7,3%
Other Materials	49 823	2 559	5,1%	2 559	5,1%	6 975	13,8%	(63,3%)
Contracted services	100 000	23 609	23,6%	23 609	23,6%	25 006	14,9%	17,8%
Transfers and subsidies	28 588	1 061	3,7%	1 061	3,7%	1 042	9,0%	1,8%
Other expenditure	183 443	42 439	23,1%	42 439	23,1%	42 038	22,7%	0,4%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1 156</b>	<b>118 399</b>	<b>10,2%</b>	<b>118 399</b>	<b>10,2%</b>	<b>108 191</b>	<b>9,3%</b>	<b>0,9%</b>
Transfers and subsidies - capital (monetary allocations) (Net F/Prov and Dig)	485 581	34 288	7,1%	34 288	7,1%	151 917	42,1%	(77,4%)
Transfers and subsidies - capital (monetary allocations) (Departments/Agencies/HH/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>486 737</b>	<b>152 687</b>	<b>31,4%</b>	<b>152 687</b>	<b>31,4%</b>	<b>260 108</b>	<b>53,5%</b>	<b>(71,1%)</b>
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>486 737</b>	<b>152 687</b>	<b>31,4%</b>	<b>152 687</b>	<b>31,4%</b>	<b>260 108</b>	<b>53,5%</b>	<b>(71,1%)</b>
<b>Surplus/(Deficit) attributable to municipality</b>	<b>486 737</b>	<b>152 687</b>	<b>31,4%</b>	<b>152 687</b>	<b>31,4%</b>	<b>260 108</b>	<b>53,5%</b>	<b>(71,1%)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>486 737</b>	<b>152 687</b>	<b>31,4%</b>	<b>152 687</b>	<b>31,4%</b>	<b>260 108</b>	<b>53,5%</b>	<b>(71,1%)</b>

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>579 824</b>	<b>90 072</b>	<b>15,5%</b>	<b>90 072</b>	<b>15,5%</b>	<b>112 591</b>	<b>24,6%</b>	<b>(20,0%)</b>
National Government	485 581	85 352	17,6%	85 352	17,6%	108 870	20,3%	(21,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Departments/Agencies/HH/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>485 581</b>	<b>85 352</b>	<b>17,6%</b>	<b>85 352</b>	<b>17,6%</b>	<b>108 870</b>	<b>20,3%</b>	<b>(21,8%)</b>
Borrowing	94 242	4 720	5,0%	4 720	5,0%	3 721	3,6%	28,8%
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>579 824</b>	<b>90 072</b>	<b>15,5%</b>	<b>90 072</b>	<b>15,5%</b>	<b>112 591</b>	<b>24,6%</b>	<b>(20,0%)</b>
Municipal governance and administration	9 695	4 489	46,3%	4 489	46,3%	258	4,2%	1 637,1%
Executive and Council	725	755	104,2%	755	104,2%	104,2%	(100,0%)	-
Finance and administration	8 970	3 734	41,6%	3 734	41,6%	258	4,6%	1 344,6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	36 668	3 938	10,7%	3 938	10,7%	6 883	26,9%	(42,8%)
Community and Social Services	35 436	3 938	11,1%	3 938	11,1%	6 883	31,9%	(42,8%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 370	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	52	-	-	-	-	-	-	-
Economic and Environmental Services	133 888	37 206	27,8%	37 206	27,8%	44 289	58,0%	(16,0%)
Planning and Development	2 744	-	-	-	-	-	-	-
Road Transport	130 204	37 206	28,6%	37 206	28,6%	44 289	61,3%	(16,0%)
Environmental Protection	940	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>389 372</b>	<b>44 439</b>	<b>11,4%</b>	<b>44 439</b>	<b>11,4%</b>	<b>61 160</b>	<b>17,5%</b>	<b>(27,3%)</b>
Energy services	16 889	-	-	-	-	1 334	6,5%	(100,0%)
Water Management	348 866	43 367	12,4%	43 367	12,4%	59 218	19,0%	(26,8%)
Waste Water Management	14 207	1 072	7,5%	1 072	7,5%	809	13,5%	(76,1%)
Waste Management	13 400	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 540 139</b>	<b>914 033</b>	<b>59,3%</b>	<b>914 033</b>	<b>59,3%</b>	<b>549 315</b>	<b>39,4%</b>	<b>66,4%</b>
Property rates	158 506	21 344	13,4%	21 344	13,4%	27 544	27,2%	(22,5%)
Service charges	243 707	33 274	13,7%	33 274	13,7%	32 167	18,7%	3,4%
Other revenue	(132 802)	60 811	(45,8%)	60 811	(45,8%)	301 175	273,0%	187,1%
Transfers and Subsidies - Operational	768 676	3 712	0,5%	3 712	0,5%	3 302	0,9%	12,4%
Transfers and Subsidies - Capital	485 581	228 939	47,1%	228 939	47,1%	185 126	52,1%	23,7%
Interest	9 791	2 953	30,2%	2 953	30,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(448 642)</b>	<b>(73 236)</b>	<b>16,3%</b>	<b>(73 236)</b>	<b>16,3%</b>	<b>(108 434)</b>	<b>12,3%</b>	<b>(28,1%)</b>
Suppliers and employees	(448 642)	(73 236)	16,3%	(73 236)	16,3%	(108 434)	12,3%	(28,1%)
Finance charges	(580)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 091 497</b>	<b>840 797</b>	<b>76,4%</b>	<b>840 797</b>	<b>76,4%</b>	<b>440 881</b>	<b>62,8%</b>	<b>86,6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current liabilities	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(579 824)</b>	<b>(80 072)</b>	<b>13,8%</b>	<b>(80 072)</b>	<b>13,8%</b>	<b>(112 591)</b>	<b>24,6%</b>	<b>(20,0%)</b>
Capital assets	(579 824)	(80 072)	13,8%	(80 072)	13,8%	(112 591)	24,6%	(20,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(579 824)</b>	<b>(80 072)</b>	<b>13,8%</b>	<b>(80 072)</b>	<b>13,8%</b>	<b>(112 591)</b>	<b>24,6%</b>	<b>(20,0%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>276</b>	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	276	-	-	-	-	-	-	-
Increase (Decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(899)</b>	-	-	-	-	-	-	-
Repayment of borrowings	(899)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(623)</b>	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>511 674</b>	<b>760 725</b>	<b>148,4%</b>	<b>760 725</b>	<b>148,4%</b>	<b>328 290</b>	<b>(78,0%)</b>	<b>137,3%</b>
Cash/bank equivalents at the year begin:	256 115	131 225	51,2%	131 225	51,2%	112 591	44,4%	(100,0%)
Cash/bank equivalents at the year end:	767 789	891 950	116,2%	891 950	116,2%	440 881	57,7%	51,5%



**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 254	27.2%	693	5.9%	319	2.7%	7 533	63.8%	11 799	84.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 097	48.2%	963	4.7%	507	2.4%	9 364	44.7%	20 942	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 447	16.8%	3 949	4.9%	7 478	9.4%	55 933	79.1%	79 807	56.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	556	2.1%	93	3.6%	71	2.8%	1 837	7.8%	2 597	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	813	25.8%	151	4.8%	116	3.6%	2 097	66.0%	3 177	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 094	6.3%	482	2.8%	566	3.3%	15 132	87.6%	17 275	12.3%	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	621	11.5%	223	4.1%	354	5.6%	4 244	78.7%	5 393	3.8%	-	-	-	-
<b>Total By Income Source</b>	<b>28 882</b>	<b>20.5%</b>	<b>6 575</b>	<b>4.7%</b>	<b>9 362</b>	<b>6.6%</b>	<b>96 131</b>	<b>68.2%</b>	<b>140 949</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organ of State	4 882	13.1%	1 918	6.2%	6 885	18.0%	23 600	63.7%	37 064	26.3%	-	-	-	-
Commercial	15 184	23.8%	3 070	4.8%	1 619	2.5%	44 985	69.2%	64 458	45.7%	-	-	-	-
Households	8 149	28.1%	1 523	4.8%	1 030	2.7%	26 462	70.1%	37 794	26.8%	-	-	-	-
Other	87	5.4%	63	3.5%	28	1.7%	1 464	88.1%	1 633	1.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>28 882</b>	<b>20.5%</b>	<b>6 575</b>	<b>4.7%</b>	<b>9 362</b>	<b>6.6%</b>	<b>96 131</b>	<b>68.2%</b>	<b>140 949</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PFHE Debtors	8 180	100.0%	-	-	-	-	-	-	8 180	43.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 961	100.0%	-	-	-	-	-	-	5 961	32.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 787	84.2%	5	.1%	-	-	703	15.7%	4 475	24.0%
Audits-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17 908</b>	<b>96.2%</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>703</b>	<b>3.8%</b>	<b>18 617</b>	<b>100.0%</b>

**Contact Details**

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

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: PIXLEY KA SEME (MP) (MP304)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>405 803</b>	<b>125 077</b>	<b>30,8%</b>	<b>125 077</b>	<b>30,8%</b>	<b>142 827</b>	<b>38,2%</b>	<b>(12,4%)</b>
Property rates	65 498	18 902	28,9%	18 902	28,9%	34 078	54,5%	(44,5%)
Service charges - electricity revenue	76 283	13 673	16,6%	13 673	16,6%	16 415	21,7%	(17,8%)
Service charges - water revenue	26 344	6 003	22,8%	6 003	22,8%	10 033	38,9%	(42,1%)
Service charges - sanitation revenue	14 707	4 976	33,8%	4 976	33,8%	4 810	34,3%	0,5%
Service charges - refuse revenue	7 755	2 854	36,8%	2 854	36,8%	9 381	120,8%	(85,8%)
Rental of facilities and equipment	1 006	-	-	464	46,1%	313	30,8%	48,0%
Interest earned - external investments	4 979	-	-	-	-	(4)	(1,1%)	(100,0%)
Interest earned - outstanding debtors	30 075	13 768	45,8%	13 768	45,8%	10 007	33,0%	36,9%
Dividends received	62	45	71,9%	45	71,9%	73	124,4%	(59,0%)
Fines, penalties and forfeits	1 059	7 607	699,9%	7 607	699,9%	6 997	664,2%	8,9%
Licences and permits	16 965	-	-	-	-	(8 827)	(51,7%)	(100,0%)
Agency revenue	153 100	57 271	37,4%	57 271	37,4%	55 318	40,1%	3,5%
Transfers and subsidies	7 943	464	5,8%	464	5,8%	213	2,7%	117,8%
Other revenue	-	-	-	-	-	-	-	-
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>400 184</b>	<b>83 263</b>	<b>20,8%</b>	<b>83 263</b>	<b>20,8%</b>	<b>61 994</b>	<b>15,1%</b>	<b>34,3%</b>
Employee related costs	87 754	27 886	31,8%	27 886	31,8%	17 660	19,9%	96,8%
Renovation of assets	10 030	1 902	19,0%	2 162	21,6%	2 230	22,3%	93,0%
Debt repayment	52 068	19	0,0%	19	0,0%	(4 205)	(8,7%)	(100,0%)
Depreciation and asset impairment	28 786	0	0,0%	0	0,0%	-	-	-
Finance charges	110 776	24 432	22,1%	24 432	22,1%	23 152	20,9%	(100,0%)
Bulk purchases	27 265	5 266	19,3%	5 266	19,3%	6 911	25,3%	(24,5%)
Other materials	35 480	12 055	34,0%	12 055	34,0%	8 837	24,9%	36,4%
Contracted services	28 023	11 112	39,7%	11 112	39,7%	7 379	26,3%	50,6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5 619</b>	<b>41 814</b>		<b>41 814</b>		<b>80 834</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Pro and Con)	42 38	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Departm Agencies/HU/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind: all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>53 855</b>	<b>41 814</b>		<b>41 814</b>		<b>80 834</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>53 855</b>	<b>41 814</b>		<b>41 814</b>		<b>80 834</b>		
Inclusive communities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>53 855</b>	<b>41 814</b>		<b>41 814</b>		<b>80 834</b>		
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>53 855</b>	<b>41 814</b>		<b>41 814</b>		<b>80 834</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>53 388</b>	<b>1 242</b>	<b>2,3%</b>	<b>1 242</b>	<b>2,3%</b>	<b>2 822</b>	<b>2,5%</b>	<b>(56,0%)</b>
National Government	51 285	1 242	2,4%	1 242	2,4%	1 869	1,7%	(33,6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Departm Agencies/HU/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>51 285</b>	<b>1 242</b>	<b>2,4%</b>	<b>1 242</b>	<b>2,4%</b>	<b>1 869</b>	<b>1,7%</b>	<b>(33,6%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 103	-	-	-	-	954	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>53 388</b>	<b>1 242</b>	<b>2,3%</b>	<b>1 242</b>	<b>2,3%</b>	<b>2 822</b>	<b>2,5%</b>	<b>(56,0%)</b>
<b>Municipal governance and administration</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108</b>	<b>5,6%</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 000	-	-	-	-	168	8,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport and Recreation	1 900	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Hoarding	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>1 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>688</b>	<b>22,9%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	688	22,9%	(100,0%)
Road Transport	1 900	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>48 388</b>	<b>1 242</b>	<b>2,6%</b>	<b>1 242</b>	<b>2,6%</b>	<b>1 986</b>	<b>1,9%</b>	<b>(36,9%)</b>
Energy sources	603	-	-	-	-	88	14,6%	(100,0%)
Water Management	42 846	1 242	2,9%	1 242	2,9%	142	1,2%	(87,0%)
Waste Water Management	4 938	-	-	-	-	327	6,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23				2021/22		Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>362 650</b>	<b>97 358</b>	<b>26,8%</b>	<b>97 358</b>	<b>26,8%</b>	<b>96 463</b>	<b>38,2%</b>	<b>-9%</b>
Property rates	28 473	8 607	30,2%	8 607	30,2%	13 730	48,1%	(83,0%)
Service charges	100 344	20 047	20,0%	20 047	20,0%	17 851	17,8%	12,3%
Other revenue	3 324	8 315	250,0%	8 315	250,0%	7 891	237,0%	5,4%
Transfers and Subsidies - Operational	170 054	62 909	37,0%	62 909	37,0%	67 011	39,4%	61,3%
Transfers and Subsidies - Capital	48 236	1 000	2,1%	1 000	2,1%	-	-	(100,0%)
Interest	4 979	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(309 808)</b>	<b>(79 957)</b>	<b>25,8%</b>	<b>(79 957)</b>	<b>25,8%</b>	<b>(55 541)</b>	<b>34,3%</b>	<b>44,6%</b>
Supplies and employees	(309 808)	(79 957)	25,8%	(79 957)	25,8%	(55 541)	34,3%	44,6%
Finance charges	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>52 842</b>	<b>17 401</b>	<b>32,9%</b>	<b>17 401</b>	<b>32,9%</b>	<b>40 942</b>	<b>45,6%</b>	<b>(57,5%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(741)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (incl. cash)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(93 541)</b>	<b>(281)</b>	<b>0,3%</b>	<b>(281)</b>	<b>0,3%</b>	<b>(6 377)</b>	<b>-</b>	<b>(85,6%)</b>
Capital assets	(93 541)	(281)	0,3%	(281)	0,3%	(6 377)	-	(85,6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(94 282)</b>	<b>(281)</b>	<b>0,3%</b>	<b>(281)</b>	<b>0,3%</b>	<b>(6 377)</b>	<b>-</b>	<b>(94,8%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	-	-	(100,0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 560</b>	<b>17 120</b>	<b>1 097,2%</b>	<b>17 120</b>	<b>1 097,2%</b>	<b>34 565</b>	<b>38,0%</b>	<b>(50,2%)</b>
Cash/loan equivalents at the year begin:	62 088	100 428	161,8%	100 428	161,8%	79 428	127,9%	(83,3%)
Cash/loan equivalents at the year end:	164 148	120 348	73,3%	120 348	73,3%	149 721	91,2%	(19,8%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 681	1.4%	13 200	6.9%	1 513	8%	178 630	91.0%	184 114	19.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 853	3.3%	899	4.8%	802	4.4%	53 331	53.6%	56 886	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 449	1.7%	2 814	1.4%	3 998	4.9%	185 929	92.0%	202 191	20.9%	12	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 825	1.7%	1 645	1.5%	1 577	1.5%	59 440	95.2%	104 487	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 024	1.8%	850	1.5%	845	1.5%	55 295	95.2%	58 054	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental/Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	4 695	1.5%	4 555	1.4%	4 507	1.4%	303 731	95.7%	317 459	32.1%	-	-	-	-
Receivable unauthorised, irregular or trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	492	7%	328	6%	732	4%	53 054	98.2%	54 612	5.5%	-	-	-	-
<b>Total By Income Source</b>	<b>15 929</b>	<b>1.6%</b>	<b>24 587</b>	<b>2.5%</b>	<b>19 435</b>	<b>2.0%</b>	<b>928 021</b>	<b>93.9%</b>	<b>987 973</b>	<b>100.0%</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Origins of Debt	2 613	2.0%	2 041	1.5%	7 030	7.1%	52 919	88.4%	155 013	16.0%	-	-	-	-
Commercial	1 641	1.4%	2 005	1.7%	2 228	1.9%	112 204	95.0%	118 074	12.0%	-	-	-	-
Households	11 675	1.5%	20 540	2.7%	9 712	1.3%	722 899	94.5%	764 825	77.4%	12	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>15 929</b>	<b>1.6%</b>	<b>24 587</b>	<b>2.5%</b>	<b>19 435</b>	<b>2.0%</b>	<b>928 021</b>	<b>93.9%</b>	<b>987 973</b>	<b>100.0%</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	333	100.0%	-	-	-	-	-	-	333	6.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions - Retirement	29	100.0%	-	-	-	-	-	-	29	0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 208	45.3%	1	-	-	-	2 603	54.7%	4 812	93.1%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 570</b>	<b>49.1%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 663</b>	<b>50.9%</b>	<b>5 235</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Lu Tshabalala	017 734 6101
Finance Manager	Mr Ndlovu	017 734 6142

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>	<b>2 137 904</b>	<b>535 938</b>	<b>25.1%</b>	<b>535 938</b>	<b>25.1%</b>	<b>526 606</b>	<b>26.4%</b>	<b>1.8%</b>
Property rates	460 235	117 385	25.5%	117 385	25.5%	111 790	25.2%	5.0%
Service charges - electricity revenue	869 542	212 972	24.5%	212 972	24.5%	216 537	26.0%	(1.9%)
Service charges - water revenue	139 380	34 691	19.9%	34 691	19.9%	28 343	23.1%	(11.6%)
Service charges - sanitation revenue	86 432	24 175	28.0%	24 175	28.0%	22 723	27.6%	6.4%
Service charges - refuse revenue	57 255	26 831	27.6%	26 831	27.6%	27 577	31.4%	(2.7%)
Rental of facilities and equipment	1 431	536	38.8%	526	36.8%	316	23.1%	66.5%
Interest earned - voluntary investments	40 886	9 884	14.2%	9 884	14.2%	1 588	3.9%	287.3%
Interest earned - outstanding debtors	6 711	2 964	44.2%	2 964	44.2%	1 864	29.0%	59.9%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and rebates	19 103	335	2.0%	335	2.0%	134	1.0%	178.1%
Licences and permits	8 001	1 078	13.5%	1 078	13.5%	1 627	21.3%	(33.8%)
Agency services	28 311	-	-	-	-	8 371	14.2%	36.6%
Transfers and subsidies	284 151	111 915	39.0%	111 915	39.0%	102 475	40.6%	9.3%
Other revenue	77 973	6 913	8.9%	6 913	8.9%	11 864	15.3%	(41.7%)
Gains	22 207	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 226 338</b>	<b>494 597</b>	<b>22.2%</b>	<b>494 597</b>	<b>22.2%</b>	<b>452 287</b>	<b>20.9%</b>	<b>9.4%</b>
Employee related costs	743 273	164 073	22.1%	164 073	22.1%	153 896	21.8%	6.8%
Remuneration of councillors	28 486	6 826	24.0%	6 826	24.0%	9 882	23.8%	16.6%
Debt repayment	66 153	1 154	1.7%	1 154	1.7%	-	-	(100.0%)
Depreciation and asset impairment	262 178	65 545	25.0%	65 545	25.0%	62 805	25.0%	4.7%
Finance charges	66 646	-	-	-	-	17	0.0%	(100.0%)
Build purchases	665 020	154 436	23.2%	154 436	23.2%	157 617	25.3%	(2.0%)
Other Materials	61 753	13 098	21.2%	13 098	21.2%	8 371	14.2%	36.6%
Contracted services	188 286	57 522	30.5%	57 522	30.5%	31 864	14.4%	80.9%
Transfers and subsidies	6 517	25	0.4%	25	0.4%	373	1.7%	(83.3%)
Other expenditure	133 078	31 918	24.0%	31 918	24.0%	31 942	24.5%	(1.1%)
Losses	4 958	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(88 434)</b>	<b>41 341</b>	<b>41.341</b>	<b>41 341</b>	<b>41.341</b>	<b>74 318</b>	<b>74.318</b>	<b>26.6%</b>
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dist)	267 623	7 520	2.8%	7 520	2.8%	9 941	3.4%	26.6%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H/PE/PC...)	-	-	-	-	-	1 205	55.3%	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>179 219</b>	<b>48 861</b>	<b>48.861</b>	<b>48 861</b>	<b>48.861</b>	<b>81 464</b>	<b>81.464</b>	<b>-</b>
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>179 219</b>	<b>48 861</b>	<b>48.861</b>	<b>48 861</b>	<b>48.861</b>	<b>81 464</b>	<b>81.464</b>	<b>-</b>
Transfers to municipalities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>179 219</b>	<b>48 861</b>	<b>48.861</b>	<b>48 861</b>	<b>48.861</b>	<b>81 464</b>	<b>81.464</b>	<b>-</b>
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>179 219</b>	<b>48 861</b>	<b>48.861</b>	<b>48 861</b>	<b>48.861</b>	<b>81 464</b>	<b>81.464</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>	<b>643 920</b>	<b>96 203</b>	<b>13.4%</b>	<b>96 203</b>	<b>13.4%</b>	<b>96 005</b>	<b>15.7%</b>	<b>(10.3%)</b>
<b>Source of Finance</b>	<b>643 920</b>	<b>96 203</b>	<b>13.4%</b>	<b>96 203</b>	<b>13.4%</b>	<b>96 005</b>	<b>15.7%</b>	<b>(10.3%)</b>
National Government	287 653	17 203	6.0%	17 203	6.0%	41 548	23.4%	(38.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>287 653</b>	<b>17 203</b>	<b>6.0%</b>	<b>17 203</b>	<b>6.0%</b>	<b>41 548</b>	<b>23.4%</b>	<b>(38.4%)</b>
Borrowing	191 000	32 315	16.9%	32 315	16.9%	22 500	11.2%	43.6%
Internally generated funds	165 267	36 685	19.8%	36 685	19.8%	32 017	13.7%	14.3%
<b>Capital Expenditure Functional</b>	<b>643 920</b>	<b>96 203</b>	<b>13.4%</b>	<b>96 203</b>	<b>13.4%</b>	<b>96 005</b>	<b>15.7%</b>	<b>(10.3%)</b>
<b>Municipal governance and administration</b>	<b>42 964</b>	<b>2 487</b>	<b>5.8%</b>	<b>2 487</b>	<b>5.8%</b>	<b>4 811</b>	<b>6.2%</b>	<b>(44.2%)</b>
Executive and Council	250	-	-	-	-	-	-	-
Finance and administration	43 314	2 487	6.2%	2 487	6.2%	4 811	6.5%	(44.2%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>23 225</b>	<b>1 749</b>	<b>7.5%</b>	<b>1 749</b>	<b>7.5%</b>	<b>7 867</b>	<b>16.1%</b>	<b>(77.8%)</b>
Community and Social Services	18 250	-	-	-	-	4 762	13.2%	(100.0%)
Sport and Recreation	3 350	1 749	51.6%	1 749	51.6%	3 050	25.0%	(43.4%)
Public Safety	945	-	-	-	-	13	2.3%	(100.0%)
Housing	600	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>68 853</b>	<b>2 273</b>	<b>3.4%</b>	<b>2 273</b>	<b>3.4%</b>	<b>14 987</b>	<b>24.9%</b>	<b>(84.8%)</b>
Planning and Development	700	-	-	-	-	-	-	-
Road Transport	66 153	2 273	3.4%	2 273	3.4%	14 987	24.9%	(84.8%)
Environmental Protection	700	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>598 839</b>	<b>79 443</b>	<b>13.3%</b>	<b>79 443</b>	<b>13.3%</b>	<b>88 208</b>	<b>14.6%</b>	<b>(16.4%)</b>
Energy services	86 956	42 203	48.5%	42 203	48.5%	26 169	17.1%	61.3%
Water Management	351 413	32 010	9.1%	32 010	9.1%	34 132	12.4%	32.6%
Waste Water Management	40 810	4 341	10.6%	4 341	10.6%	17 014	23.0%	(74.6%)
Waste Management	14 730	931	6.3%	931	6.3%	986	13.4%	(5.5%)
Other	1 400	-	-	-	-	90	39.0%	(100.0%)

**Part 3: Cash Receipts and Payments**

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>	<b>2 298 972</b>	<b>454 668</b>	<b>19.8%</b>	<b>454 668</b>	<b>19.8%</b>	<b>369 716</b>	<b>19.2%</b>	<b>23.0%</b>
<b>Receipts</b>	<b>442 254</b>	<b>79 862</b>	<b>18.1%</b>	<b>79 862</b>	<b>18.1%</b>	<b>63 754</b>	<b>15.3%</b>	<b>14.5%</b>
Property rates	1 124 083	149 504	13.3%	149 504	13.3%	170 920	16.3%	(12.5%)
Other revenue	131 848	8 488	6.4%	8 488	6.4%	13 812	13.3%	(38.9%)
Transfers and Subsidies - Operational	284 151	112 965	39.8%	112 965	39.8%	101 341	35.7%	12.5%
Transfers and Subsidies - Capital	267 653	100 000	37.4%	100 000	37.4%	-	-	(100.0%)
Interest	49 886	2 909	7.1%	2 909	7.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 866 866)</b>	<b>(106 493)</b>	<b>5.7%</b>	<b>(106 493)</b>	<b>5.7%</b>	<b>(86 843)</b>	<b>4.8%</b>	<b>22.6%</b>
Suppliers and employees	(1 761 949)	(106 493)	6.0%	(106 493)	6.0%	(86 843)	3.9%	59.3%
Finance charges	(88 491)	-	-	-	-	-	-	(100.0%)
Transfers and grants	(8 517)	-	-	-	-	(20 000)	93.6%	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>432 106</b>	<b>348 176</b>	<b>80.6%</b>	<b>348 176</b>	<b>80.6%</b>	<b>282 872</b>	<b>242.1%</b>	<b>23.1%</b>
<b>Cash Flow from Investing Activities</b>	<b>6 646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Receipts	7 336	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	(650)	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(650)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(614 335)</b>	<b>(81 521)</b>	<b>13.3%</b>	<b>(81 521)</b>	<b>13.3%</b>	<b>(86 299)</b>	<b>14.6%</b>	<b>(5.5%)</b>
Capital assets	(614 335)	(81 521)	13.3%	(81 521)	13.3%	(86 299)	14.6%	(5.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(607 689)</b>	<b>(81 521)</b>	<b>13.4%</b>	<b>(81 521)</b>	<b>13.4%</b>	<b>(86 299)</b>	<b>14.6%</b>	<b>(5.5%)</b>
<b>Cash Flow from Financing Activities</b>	<b>191 000</b>	<b>(375)</b>	<b>(2.0%)</b>	<b>(375)</b>	<b>(2.0%)</b>	<b>(181)</b>	<b>(1.1%)</b>	<b>107.5%</b>
Receipts	191 000	-	-	-	-	-	-	-
Short term loans	191 000	-	-	-	-	-	-	-
Borrowing long term/finance	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(142 938)</b>	<b>(375)</b>	<b>(2.6%)</b>	<b>(375)</b>	<b>(2.6%)</b>	<b>(181)</b>	<b>(1.3%)</b>	<b>107.5%</b>
Repayment of borrowing	(142 938)	(375)	(2.6%)	(375)	(2.6%)	(181)	(1.3%)	(107.5%)
<b>Net Cash from/(used) Financing Activities</b>	<b>48 062</b>	<b>(375)</b>	<b>(2.0%)</b>	<b>(375)</b>	<b>(2.0%)</b>	<b>(181)</b>	<b>(1.1%)</b>	<b>107.5%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(127 721)</b>	<b>266 280</b>	<b>(208.5%)</b>	<b>266 280</b>	<b>(208.5%)</b>	<b>196 382</b>	<b>(89.7%)</b>	<b>35.6%</b>
Cash/cash equivalents at the year begin:	484 025	369 171	76.3%	369 171	76.3%	342 644	62.4%	7.7%
Cash/cash equivalents at the year end:	356 284	635 151	178.3%	635 151	178.3%	540 986	145.2%	17.4%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8 466	21.0%	3 476	8.6%	2 968	7.4%	25 445	63.0%	43 375	11.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 703	47.4%	9 987	13.5%	4 732	6.7%	23 107	32.5%	71 123	20.4%	(653)	(1.0%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 987	28.0%	7 097	6.6%	9 877	5.5%	54 241	59.8%	107 202	30.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 340	24.2%	2 930	9.7%	1 847	6.1%	16 100	59.5%	30 217	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 969	26.8%	2 658	8.9%	1 953	6.6%	17 127	57.7%	29 708	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	51	100.0%	51	-	-	-	-
Interest on Asset Debtor Accounts	1 116	5.2%	996	4.5%	874	4.0%	16 635	86.2%	21 621	6.2%	-	-	-	-
Recoverable unauthorised, irregular or huffless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 376	7.3%	2 276	2.9%	1 307	2.7%	42 388	42.3%	49 345	13.9%	(551)	(1.1%)	-	-
<b>Total By Income Source</b>	<b>91 955</b>	<b>26.4%</b>	<b>28 014</b>	<b>8.0%</b>	<b>19 579</b>	<b>5.6%</b>	<b>209 095</b>	<b>60.0%</b>	<b>348 643</b>	<b>100.0%</b>	<b>(1 235)</b>	<b>(.4%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organ of State	9 014	35.6%	4 155	22.9%	4 086	21.6%	9 918	29.9%	18 974	5.4%	-	-	-	-
Commercial	51 484	29.5%	12 656	7.1%	7 059	3.9%	109 982	46.6%	181 241	25.0%	(1 235)	(.7%)	-	-
Households	35 537	23.3%	10 954	7.4%	8 463	5.7%	19 516	63.0%	148 438	42.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>91 955</b>	<b>26.4%</b>	<b>28 014</b>	<b>8.0%</b>	<b>19 579</b>	<b>5.6%</b>	<b>209 095</b>	<b>60.0%</b>	<b>348 643</b>	<b>100.0%</b>	<b>(1 235)</b>	<b>(.4%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
FARE Deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	381	49.8%	-	-	-	-	401	51.2%	782	4.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 687	73.7%	-	-	12	.1%	4 522	26.3%	17 221	95.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13 068</b>	<b>72.2%</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>.1%</b>	<b>5 023</b>	<b>27.7%</b>	<b>18 103</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Bheki Khensa	013 249 7263
Financial Manager	Mr Mathiba Mqolbe	013 249 7106

Source Local Government Database  
1. All figures in this report are unaudited.

**MPUMALANGA: THABA CHWU (MP321)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part 1: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>712 877</b>	<b>191 279</b>	<b>26,8%</b>	<b>191 279</b>	<b>26,8%</b>	<b>192 859</b>	<b>26,2%</b>	<b>4,6%</b>
Property sales	116 113	26 619	22,9%	26 619	22,9%	25 127	20,1%	5,9%
Service charges - electricity revenue	236 679	50 131	21,3%	50 131	21,3%	57 716	26,0%	(13,1%)
Service charges - water revenue	59 721	14 328	24,0%	14 328	24,0%	13 691	22,8%	5,0%
Service charges - sanitation revenue	21 753	4 991	22,7%	4 991	22,7%	4 910	24,0%	8,3%
Service charges - refuse revenue	25 791	5 909	22,9%	5 909	22,9%	5 533	30,4%	6,8%
Rental of facilities and equipment	3 026	620	20,5%	620	20,5%	743	14,9%	(16,6%)
Interest earned - external investments	492	264	53,7%	264	53,7%	187	7,5%	41,9%
Interest earned - outstanding debitors	24 216	8 278	34,2%	8 278	34,2%	5 266	17,6%	56,6%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 229	382	31,1%	382	31,0%	223	9,3%	66,1%
Licenses and permits	91	31	33,5%	31	33,5%	23	-	30,8%
Agency services	192 866	74 324	38,5%	74 324	38,5%	69 833	41,0%	6,4%
Transfer and subsidies	31 475	5 383	17,1%	5 383	17,1%	(82)	(8,1%)	(5 646,2%)
Gain	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>885 051</b>	<b>221 400</b>	<b>25,0%</b>	<b>221 400</b>	<b>25,0%</b>	<b>191 000</b>	<b>24,2%</b>	<b>22,3%</b>
Employee related costs	254 916	55 406	21,7%	55 406	21,7%	52 834	22,9%	4,9%
Remuneration of councillors	14 323	3 217	22,8%	3 217	22,8%	2 883	21,2%	12,7%
Debt repayment	114 278	100	1%	100	1%	923	7%	(80,8%)
Depreciation and asset impairment	70 222	14 191	20,1%	14 191	20,1%	9 900	9%	2 738,2%
Finance charges	20 000	15 442	77,2%	15 442	77,2%	15 458	155,5%	(16,5%)
Bulk purchases	165 000	56 818	34,4%	56 818	34,4%	54 225	35,2%	4,8%
Other Materials	8 180	2 741	33,5%	2 741	33,5%	876	15,1%	212,9%
Contracted services	12 970	29 689	229%	29 689	229%	29 109	26,0%	1,8%
Transfers and subsidies	800	-	-	-	-	-	-	-
Other expenditure	54 063	43 918	81,1%	43 918	81,1%	21 740	23,7%	102,0%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(172 174)</b>	<b>(30 121)</b>		<b>(30 121)</b>		<b>1 769</b>		
Transfers and subsidies - capital (monetary allocations) (Net / Provisioned)	119 907	1 594	1,4%	1 594	1,4%	14 371	19,2%	(88,9%)
Transfers and subsidies - capital (monetary allocations) (Departments/HH/PE/PC...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(56 267)</b>	<b>(28 526)</b>		<b>(28 526)</b>		<b>16 140</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(56 267)</b>	<b>(28 526)</b>		<b>(28 526)</b>		<b>16 140</b>		
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(56 267)</b>	<b>(28 526)</b>		<b>(28 526)</b>		<b>16 140</b>		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(56 267)</b>	<b>(28 526)</b>		<b>(28 526)</b>		<b>16 140</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>125 862</b>	<b>688</b>	<b>1,7%</b>	<b>2 106</b>	<b>1,7%</b>	<b>13 842</b>	<b>16,4%</b>	<b>(84,9%)</b>
National Government	113 212	688	6%	688	6%	13 818	18,4%	(24,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Departments/HH/PE/PC...)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>113 212</b>	<b>688</b>	<b>6%</b>	<b>688</b>	<b>6%</b>	<b>13 818</b>	<b>18,4%</b>	<b>(84,9%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 650	1 418	11,2%	1 418	11,2%	523	4,3%	170,9%
<b>Capital Expenditure Functional</b>	<b>125 862</b>	<b>2 106</b>	<b>1,7%</b>	<b>2 106</b>	<b>1,7%</b>	<b>13 842</b>	<b>16,4%</b>	<b>(84,9%)</b>
Municipal governance and administration	250	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	250	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 460	-	-	-	-	-	-	-
Community and Social Services	2 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 779	688	38,7%	688	38,7%	7 095	19,7%	(89,3%)
Planning and Development	1 779	688	38,7%	688	38,7%	7 095	19,7%	(89,3%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	121 433	1 418	1,2%	1 418	1,2%	6 747	14,4%	(170,9%)
Energy services	29 000	1 418	4,9%	1 418	4,9%	1 242	12,4%	14,2%
Water Management	31 129	-	-	-	-	5 295	15,8%	(100,0%)
Waste Water Management	61 313	-	-	-	-	915	7,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>796 354</b>	<b>116 411</b>	<b>14,6%</b>	<b>116 411</b>	<b>14,6%</b>	<b>77 918</b>	<b>12,9%</b>	<b>49,4%</b>
Property rates	150 422	19 229	12,8%	19 229	12,8%	24 024	22,6%	(20,0%)
Service charges	300 937	2 852	0,9%	2 852	0,9%	34 964	13,9%	(91,8%)
Other revenue	39 736	26 677	67,2%	26 677	67,2%	18 918	47,6%	8,9%
Transfers and Subsidies - Operational	192 866	74 498	38,6%	74 498	38,6%	-	-	(100,0%)
Transfers and Subsidies - Capital	119 907	-	-	-	-	-	-	-
Interest	492	-	-	-	-	91	3,7%	70,7%
Dividends	-	-	-	-	-	-	-	-
Payments	(896 291)	(156 699)	22,9%	(156 699)	22,9%	(61 386)	11,8%	155,2%
Repairs and employees	(66 291)	(156 699)	236%	(156 699)	236%	(61 386)	11,8%	155,2%
Finance charges	(30 000)	-	-	-	-	-	-	-
Transfer and loans	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(90 937)</b>	<b>(40 288)</b>	<b>(40,2%)</b>	<b>(40 288)</b>	<b>(40,2%)</b>	<b>16 532</b>	<b>17,9%</b>	<b>(343,5%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current liabilities	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(125 862)	(10 152)	8,1%	(10 152)	8,1%	(22 727)	27,2%	(55,2%)
Capital assets	(125 862)	(10 152)	8,1%	(10 152)	8,1%	(22 727)	27,2%	(55,2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(125 862)</b>	<b>(10 152)</b>	<b>8,1%</b>	<b>(10 152)</b>	<b>8,1%</b>	<b>(22 727)</b>	<b>27,2%</b>	<b>(55,2%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	(3)	-	(3)	-	-	-	(100,0%)
Short term loans	-	(3)	-	(3)	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(5)	-	-	-	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(25 759)</b>	<b>(50 443)</b>	<b>195,8%</b>	<b>(50 443)</b>	<b>195,8%</b>	<b>(6 196)</b>	<b>(89,0%)</b>	<b>714,2%</b>
Cash/cash equivalents at the year begin:	11 627	(37 794)	(324,8%)	(37 794)	(324,8%)	69 867	1 959,9%	(157,4%)
Cash/cash equivalents at the year end:	(14 132)	(88 237)	(624,6%)	(88 237)	(624,6%)	63 671	1 776,1%	(2 619,7%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 288	3.0%	3 369	2.1%	3 062	2.1%	133 923	92.8%	144 288	23.1%	3	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 361	8.9%	3 334	3.9%	3 062	3.6%	72 494	84.0%	86 251	13.8%	(3)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 511	3.9%	3 800	2.3%	3 338	2.0%	151 645	91.7%	165 294	26.9%	(4)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 893	3.1%	1 159	2.3%	1 007	2.3%	46 888	92.3%	49 756	8.0%	(7)	-	-	-
Receivables from Exchange Transactions - Waste Management	1 892	3.0%	1 350	2.5%	1 277	2.4%	49 499	91.6%	54 018	8.7%	(6)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	2 881	2.4%	2 853	2.3%	2 763	2.3%	112 125	93.0%	120 593	19.3%	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	2.9%	52	1.2%	24	0.6%	4 088	96.7%	4 269	7.7%	-	-	-	-
<b>Total By Income Source</b>	<b>24 602</b>	<b>3.9%</b>	<b>15 590</b>	<b>2.9%</b>	<b>14 568</b>	<b>2.3%</b>	<b>569 662</b>	<b>91.2%</b>	<b>624 422</b>	<b>100.0%</b>	<b>(17)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organ of State	3 463	4.0%	3 131	3.2%	2 925	3.0%	87 675	85.6%	97 614	15.6%	-	-	-	-
Commercial	9 763	4.2%	4 644	2.9%	4 373	1.9%	214 960	91.9%	233 840	37.3%	9	-	-	-
Households	10 996	3.8%	7 815	2.7%	7 270	2.5%	267 967	91.1%	283 968	47.1%	(26)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24 602</b>	<b>3.9%</b>	<b>15 590</b>	<b>2.9%</b>	<b>14 568</b>	<b>2.3%</b>	<b>569 662</b>	<b>91.2%</b>	<b>624 422</b>	<b>100.0%</b>	<b>(17)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Chemicals	18 361	4.6%	20 199	7.3%	23 365	6.1%	314 393	81.8%	384 328	31.1%
FARE Deductions	-	-	-	-	-	-	-	-	-	-
WWT (outlet fees rout)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 108	100.0%	-	-	-	-	-	-	1 108	1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 225	1.4%	9 321	1.1%	6 692	0.8%	823 186	96.7%	851 425	68.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>31 694</b>	<b>2.6%</b>	<b>37 520</b>	<b>3.0%</b>	<b>30 078</b>	<b>2.4%</b>	<b>1 137 579</b>	<b>92.0%</b>	<b>1 236 871</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms Sphiso Siky Mazi	013 238 7307
Financial Manager	Mr Richard Mkwandisi Mose	013 238 7349

Source: Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA - THEMBSISILE HANI (MP215)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part1: Operating Revenue and Expenditure**

	2022/23						Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		2021/22		
		Actual Expenditure	% of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>888 873</b>	<b>304 595</b>	<b>37,7%</b>	<b>304 595</b>	<b>37,7%</b>	<b>306 147</b>	<b>42,2%</b>	
Property rates	38 427	14 225	34,2%	14 225	34,0%	14 225	31,1%	
Service charges - electricity revenue	-	-	-	-	-	-	-	
Service charges - water revenue	82 274	34 365	41,8%	34 365	41,8%	31 546	38,3%	
Service charges - sanitation revenue	1 955	572	30,0%	572	30,0%	438	20,0%	
Service charges - refuse revenue	38 159	9 322	24,4%	9 322	24,4%	9 319	24,4%	
Rental of fixtures and equipment	523	314	34,0%	314	34,0%	354	31,4%	
Interest earned - external investments	5 305	2 038	38,4%	2 038	38,4%	1 809	45,2%	
Interest earned - outstanding debtors	51 122	20 703	38,0%	20 703	38,0%	16 146	28,2%	
Dividends received	-	-	-	-	-	-	-	
Fines, penalties and rebates	13 169	14	0,1%	14	0,1%	588	6,0%	
Licenses and permits	127	64	46,8%	64	46,8%	45	25,5%	
Agency services	11 886	20 793	38,3%	20 793	38,3%	19 917	40,7%	
Transfers and subsidies	532 245	20 793	38,3%	20 793	38,3%	19 917	40,7%	
Other revenue	551	20 791	3 763,1%	20 791	3 763,1%	21 014	1 744,4%	
Grants	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>928 287</b>	<b>127 090</b>	<b>13,7%</b>	<b>127 090</b>	<b>13,7%</b>	<b>130 884</b>	<b>14,2%</b>	
Employee related costs	177 288	42 259	22,7%	42 259	22,7%	37 597	20,8%	
Remuneration of councillors	27 467	6 861	25,0%	6 861	25,0%	6 222	19,3%	
Debt repayment	258 885	452	0,2%	452	0,2%	444	285,9%	
Depreciation and asset impairment	88 651	-	-	-	-	-	-	
Finance charges	1 500	-	-	-	-	-	-	
BA purchases	142 881	28 854	16,5%	28 854	16,5%	25 155	15,6%	
Other materials	128 002	27 721	21,9%	27 721	21,9%	18 961	26,5%	
Contracted services	292	-	-	-	-	-	-	
Transfers and subsidies	86 913	24 912	28,7%	24 912	28,7%	42 928	51,2%	
Other expenditure	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(120 215)</b>	<b>177 415</b>		<b>177 415</b>		<b>175 263</b>		
Transfers and subsidies - capital (primary allocations) (Nat / Prov and Dist)	175 578	21 870	12,0%	21 870	12,0%	-	-	
Transfers and subsidies - capital (secondary allocations) (Dept/Int Agencies/M/PC/PC...)	-	-	-	-	-	-	-	
Transfers and subsidies - capital (invest. grant)	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>55 363</b>	<b>199 284</b>		<b>199 284</b>		<b>175 263</b>		
Taxation	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>55 363</b>	<b>199 284</b>		<b>199 284</b>		<b>175 263</b>		
Attributable to municipality	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>55 363</b>	<b>199 284</b>		<b>199 284</b>		<b>175 263</b>		
Share of surplus / deficit of accounts	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>55 363</b>	<b>199 284</b>		<b>199 284</b>		<b>175 263</b>		

**Part 2: Capital Revenue and Expenditure**

	2022/23						Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		2021/22		
		Actual Expenditure	% of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>203 078</b>	<b>33 737</b>	<b>16,6%</b>	<b>33 737</b>	<b>16,6%</b>	<b>56 123</b>	<b>30,3%</b>	
National Government	175 578	33 423	19,0%	33 423	19,0%	56 123	31,2%	
Provincial Government	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	
Transfers and subsidies - capital (innovative abct/County/Amecox/HR PE PC...)	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>175 578</b>	<b>33 423</b>	<b>19,0%</b>	<b>33 423</b>	<b>19,0%</b>	<b>56 123</b>	<b>31,2%</b>	
Interest earned	27 500	335	1,2%	335	1,2%	-	-	
Interest generated funds	-	-	-	-	-	-	-	
<b>Capital Expenditure Functional</b>	<b>203 078</b>	<b>33 737</b>	<b>16,6%</b>	<b>33 737</b>	<b>16,6%</b>	<b>56 123</b>	<b>30,3%</b>	
<b>Municipal governance and administration</b>	<b>1 600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Localities and Councils	1 600	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>10 200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 205</b>	<b>61,4%</b>	
Community and Social Services	6 200	-	-	-	-	-	-	
Sport and Recreation	4 000	-	-	-	-	3 205	61,4%	
Public Safety	-	-	-	-	-	-	-	
Security	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>44 200</b>	<b>7 762</b>	<b>17,6%</b>	<b>7 762</b>	<b>17,6%</b>	<b>22 087</b>	<b>49,9%</b>	
Planning and Development	44 200	7 762	17,6%	7 762	17,6%	22 087	49,9%	
Road Transport	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	
<b>Trade Services</b>	<b>147 078</b>	<b>25 995</b>	<b>17,7%</b>	<b>25 995</b>	<b>17,7%</b>	<b>23 231</b>	<b>15,8%</b>	
Energy services	20 500	-	-	-	-	-	-	
Water Management	103 578	25 995	25,3%	25 995	25,3%	19 980	21,6%	
Waste Water Management	19 000	-	-	-	-	3 251	40,0%	
Waste Management	-	-	-	-	-	3 250	31,0%	
Other	-	-	-	-	-	-	-	

**Part 3: Cash Receipts and Payments**

	2022/23						Q1 of 2021/22 to Q1 of 2022/23	
	Budget Main appropriation	First Quarter		Year to Date		2021/22		
		Actual Expenditure	% of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>843 963</b>	<b>224 500</b>	<b>26,6%</b>	<b>224 500</b>	<b>26,6%</b>	<b>212 054</b>	<b>30,6%</b>	
Property rates	30 927	3 527	11,5%	3 527	11,5%	1 381	8,6%	
Service charges	1 581	4 439	42,9%	4 439	42,9%	723	23,9%	
Other revenue	10 589	31 158	29,4%	31 158	29,4%	21 319	19,9%	
Transfers and Subsidies - Operational	236 245	197 856	37,8%	197 856	37,8%	188 522	48,3%	
Transfers and Subsidies - Capital	175 578	-	-	-	-	-	-	
Interest	5 305	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(684 281)</b>	<b>(31 268)</b>	<b>5,4%</b>	<b>(31 268)</b>	<b>5,4%</b>	<b>(9 271)</b>	<b>1,7%</b>	
Salaries and employees	(584 281)	(31 268)	5,4%	(31 268)	5,4%	(9 271)	1,7%	
Finance charges	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>259 682</b>	<b>193 232</b>	<b>74,4%</b>	<b>193 232</b>	<b>74,4%</b>	<b>202 827</b>	<b>126,6%</b>	
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (net used)	-	-	-	-	-	-	-	
Decrease (increase) in non-current liabilities	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(200 078)</b>	<b>(48 087)</b>	<b>20,3%</b>	<b>(48 087)</b>	<b>20,3%</b>	<b>(59 097)</b>	<b>11,9%</b>	
Capital assets	(200 078)	(48 087)	20,3%	(48 087)	20,3%	(59 097)	11,9%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(200 078)</b>	<b>(48 087)</b>	<b>20,3%</b>	<b>(48 087)</b>	<b>20,3%</b>	<b>(59 097)</b>	<b>11,9%</b>	
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Short term loans	-	-	-	-	-	-	-	
Reversing long term financing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>59 604</b>	<b>152 545</b>	<b>255,9%</b>	<b>152 545</b>	<b>255,9%</b>	<b>143 730</b>	<b>(59,9%)</b>	
Cash/bank equivalents at the year begin	14 736	132 155	893,4%	132 155	893,4%	138 713	127,3%	
Cash/bank equivalents at the year end	<b>74 340</b>	<b>284 699</b>	<b>382,8%</b>	<b>284 699</b>	<b>382,8%</b>	<b>282 443</b>	<b>286,3%</b>	



**Part 4: Debtor Age Analysis**

£ thousands	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	878	12%	840	12%	834	12%	602,927	84%	718,439	42%	1,167	2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	169	100%	169	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,491	16%	3,951	14%	8,101	28%	268,619	84%	285,162	16%	-	-	-	-
Receivables from Exchange Transactions - Health Minister Management	161	1%	546	2%	143	2%	15,246	91%	15,798	2%	22	1%	-	-
Receivables from Exchange Transactions - Health Management	3,634	11%	3,616	11%	3,610	11%	30,982	86%	37,842	16%	460	2%	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Other Debtors Accounts	7,020	19%	6,920	19%	6,841	19%	346,139	84%	360,928	21%	(950)	(1%)	-	-
Receivables unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	100	100%	100	-	-	-	-	-
<b>Total By Income Source</b>	<b>24,674</b>	<b>14%</b>	<b>23,671</b>	<b>14%</b>	<b>27,639</b>	<b>18%</b>	<b>1,630,263</b>	<b>85%</b>	<b>1,704,446</b>	<b>100%</b>	<b>1,319</b>	<b>1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
General	3,971	20%	3,630	18%	7,662	38%	164,269	82%	199,591	11%	151	1%	-	-
Commercial	2,136	25%	1,610	19%	1,803	19%	79,646	83%	84,064	5%	53	1%	-	-
Household	17,467	13%	17,431	13%	17,775	13%	1,365,348	86%	1,419,801	83%	1,115	1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24,674</b>	<b>14%</b>	<b>23,671</b>	<b>14%</b>	<b>27,639</b>	<b>18%</b>	<b>1,630,263</b>	<b>85%</b>	<b>1,704,446</b>	<b>100%</b>	<b>1,319</b>	<b>1%</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

£ thousands	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bank Electricity	-	-	-	-	-	-	-	-	-	-
Bank Water	-	-	-	-	-	-	-	-	-	-
PAYE authorities	-	-	-	-	-	-	-	-	-	-
VAT (output tax input)	-	-	-	-	-	-	-	-	-	-
Pensions (Employment)	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	657	97%	-	-	-	-	16	24%	673	100%
Author General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>657</b>	<b>97%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>24%</b>	<b>673</b>	<b>100%</b>

**Contact Details**

Member Manager	Mr O Neill	013 986 9115
Financial Manager	Mrs G J Mahoney	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited

**MPUMALANGA: VICTOR KHANYE (MP311)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

**Part1: Operating Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>	<b>703 238</b>	<b>148 312</b>	<b>21,1%</b>	<b>148 312</b>	<b>21,1%</b>	<b>118 031</b>	<b>18,1%</b>	<b>25,7%</b>
Operating Revenue	17 265	23 223	26,2%	23 223	26,6%	17 166	19,2%	32,3%
Service charges - electricity revenue	289 257	40 127	13,7%	40 127	16,7%	36 171	16,2%	16,3%
Service charges - water revenue	64 321	10 351	16,1%	10 351	16,1%	13 992	25,3%	(26,2%)
Service charges - sanitation revenue	14 834	1 587	10,6%	1 587	10,6%	2 704	19,1%	(42,0%)
Service charges - refuse revenue	13 227	7 765	72,4%	7 765	25,4%	2 397	20,4%	15,2%
Rental of facilities and equipment	2 064	603	29,2%	603	28,0%	613	29,5%	(25,9%)
Interest earned - external investments	-	7	-	7	-	407	-	(98,4%)
Interest earned - outstanding debtors	48 344	12 421	25,8%	12 421	25,8%	(14 239)	(16,7%)	(186,6%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 900	321	16,9%	321	16,9%	174	8,5%	84,6%
License and permits	-	-	-	-	-	-	-	-
Agency services	132 154	44 717	33,8%	44 717	33,8%	46 625	35,3%	(4,1%)
Transfers and subsidies	55 421	12 175	22,0%	12 175	22,0%	13 116	24,4%	(7,2%)
Gains	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>738 466</b>	<b>131 622</b>	<b>17,8%</b>	<b>131 622</b>	<b>17,8%</b>	<b>127 699</b>	<b>18,1%</b>	<b>2,9%</b>
Employee related costs	15 120	43 866	29,1%	43 866	29,1%	39 333	26,5%	12,9%
Remuneration of councillors	9 000	819	9,1%	819	9,1%	1 414	15,7%	(42,1%)
Cost of equipment	13 080	-	-	-	-	-	-	-
Depreciation and asset impairment	5 138	-	-	-	-	-	-	-
Financial charges	39 488	-	-	-	-	-	-	-
Bank purchases	163 717	44 742	27,3%	44 742	27,3%	44 135	27,4%	1,4%
Other Materials	80 000	20 175	25,2%	20 175	25,2%	17 764	18,5%	13,9%
Contracted services	89 206	15 827	17,7%	15 827	17,7%	20 205	24,4%	(37,2%)
Transfers and subsidies	7 336	141	1,9%	141	1,9%	5 007	16,7%	(100,0%)
Other expenditure	21 970	9 322	41,9%	9 322	41,9%	-	-	80,5%
Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(35 228)</b>	<b>16 690</b>	-	<b>16 690</b>	-	<b>(9 668)</b>	-	-
Transfers and subsidies - capital (monetary allocations) (Net FTM and Dm)	47 976	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Department Agencies, HR, PEPC, ...)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>12 717</b>	<b>16 690</b>	-	<b>16 690</b>	-	<b>(9 668)</b>	-	-
Transfers	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>12 717</b>	<b>16 690</b>	-	<b>16 690</b>	-	<b>(9 668)</b>	-	-
Attributable to municipalities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>12 717</b>	<b>16 690</b>	-	<b>16 690</b>	-	<b>(9 668)</b>	-	-
Effect of transfer credits of taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>12 717</b>	<b>16 690</b>	-	<b>16 690</b>	-	<b>(9 668)</b>	-	-

**Part 2: Capital Revenue and Expenditure**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>	<b>52 276</b>	<b>2 043</b>	<b>3,9%</b>	<b>2 043</b>	<b>3,9%</b>	<b>3 535</b>	<b>9,6%</b>	<b>(42,2%)</b>
Source of Finance	47 876	991	2,1%	991	2,1%	3 535	13,5%	(72,0%)
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Department Agencies, HR, PEPC, ...)	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 876	991	2,1%	991	2,1%	3 535	13,5%	(72,0%)
Borrowing	4 400	1 052	23,9%	1 052	23,9%	-	-	(100,0%)
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>52 276</b>	<b>2 043</b>	<b>3,9%</b>	<b>2 043</b>	<b>3,9%</b>	<b>3 535</b>	<b>9,6%</b>	<b>(42,2%)</b>
Management and administration	1 758	946	54,0%	946	54,0%	-	-	(100,0%)
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	1 658	946	57,2%	946	57,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Services	1 400	27	1,9%	27	1,9%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	1 250	1	0,1%	1	0,1%	-	-	(100,0%)
Public Safety	200	25	12,5%	25	12,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 915	1 070	9,0%	1 070	9,0%	2 800	24,1%	(62,4%)
Planning and Development	-	79	0,7%	79	0,7%	-	-	(100,0%)
Road Transport	11 915	991	8,3%	991	8,3%	2 650	24,1%	(69,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	37 164	-	-	-	-	805	4,0%	(100,0%)
Energy services	4 000	-	-	-	-	-	-	-
Water Management	29 812	-	-	-	-	387	2,4%	(100,0%)
Waste Water Management	2 163	-	-	-	-	288	25,9%	(100,0%)
Waste Management	1 200	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>	<b>676 353</b>	<b>139 553</b>	<b>20,6%</b>	<b>139 553</b>	<b>20,6%</b>	<b>84 247</b>	<b>14,6%</b>	<b>65,6%</b>
Receipts	69 153	18 047	30,0%	18 047	30,0%	16 434	24,1%	9,8%
Property rates	268 828	92 853	21,8%	92 853	21,8%	53 120	19,5%	10,2%
Other revenue	187 245	17 271	9,3%	17 271	9,3%	12 124	28,9%	42,9%
Transfers and Subsidies - Operational	122 151	39 386	30,0%	39 386	30,0%	2 518	2,2%	1 472,5%
Transfers and Subsidies - Capital	47 876	6 000	12,5%	6 000	12,5%	-	-	(100,0%)
Interest	-	86	-	86	-	42	-	104,5%
Dividends	-	-	-	-	-	-	-	-
Payments	(52 868)	(88 227)	16,0%	(88 227)	16,0%	(69 484)	16,0%	27,2%
Suppliers and employees	(51 375)	(88 227)	17,2%	(88 227)	17,2%	(69 484)	16,9%	27,2%
Finance charges	(9 498)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>623 485</b>	<b>51 326</b>	<b>41,6%</b>	<b>51 326</b>	<b>41,6%</b>	<b>14 764</b>	<b>19,2%</b>	<b>247,6%</b>
<b>Cash Flow from Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	(52 276)	(2 791)	5,3%	(2 791)	5,3%	(4 958)	13,4%	(43,7%)
Capital assets	(52 276)	(2 791)	5,3%	(2 791)	5,3%	(4 958)	13,4%	(43,7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(52 276)</b>	<b>(2 791)</b>	<b>5,3%</b>	<b>(2 791)</b>	<b>5,3%</b>	<b>(4 958)</b>	<b>13,4%</b>	<b>(43,7%)</b>
<b>Cash Flow from Financing Activities</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(16)</b>	<b>-</b>	<b>13,4%</b>
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	(11)	-	(11)	-	(16)	-	13,4%
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in customer deposits	-	(11)	-	(11)	-	(16)	-	13,4%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(11)</b>	<b>-</b>	<b>(16)</b>	<b>-</b>	<b>13,4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>71 209</b>	<b>48 515</b>	<b>68,1%</b>	<b>48 515</b>	<b>68,1%</b>	<b>9 796</b>	<b>9,1%</b>	<b>395,2%</b>
Cash/bank equivalents at the year begin:	3 767	6 264	166,3%	6 264	166,3%	18 779	103,3%	(96,6%)
Cash/bank equivalents at the year end:	74 976	54 128	72,2%	54 128	72,2%	18 984	18,8%	298,1%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Tolls and Other Receivables from Exchange Transactions - Water	4 203	2,0%	2 594	1,2%	2 265	1,1%	200 086	95,7%	209 153	24,2%	11	-	-	-
Tolls and Other Receivables from Exchange Transactions - Electricity	11 223	41,8%	1 409	5,2%	296	1,1%	13 910	51,8%	26 839	3,1%	4	-	-	-
Receivables from Nonexchange Transactions - Property Rates	13 587	4,6%	8 354	3,2%	8 100	2,9%	263 640	89,2%	273 012	31,6%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 566	5,5%	517	2,7%	441	2,3%	17 313	89,5%	19 337	2,2%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 034	5,2%	652	2,5%	436	2,2%	17 833	90,8%	19 955	2,3%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Amort Debtor Accounts	5 075	2,6%	5 002	2,6%	4 959	2,6%	178 693	92,2%	193 729	22,4%	34	-	-	-
Receivables unclassified, regular or business and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	122 879	100,0%	122 884	14,2%	-	-	-	-
<b>Total By Income Source</b>	<b>35 206</b>	<b>4,1%</b>	<b>18 789</b>	<b>2,2%</b>	<b>16 408</b>	<b>1,9%</b>	<b>794 355</b>	<b>91,9%</b>	<b>864 758</b>	<b>100,0%</b>	<b>58</b>	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	11 279	37,8%	1 626	6,1%	996	3,3%	15 790	52,8%	29 691	3,9%	5	-	-	-
Commercial	9 066	7,3%	4 451	4,1%	4 000	3,1%	113 814	85,5%	131 665	15,3%	36	-	-	-
Households	14 361	2,0%	11 537	1,6%	11 322	1,6%	665 792	94,7%	703 012	81,3%	18	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>35 206</b>	<b>4,1%</b>	<b>18 789</b>	<b>2,2%</b>	<b>16 408</b>	<b>1,9%</b>	<b>794 355</b>	<b>91,9%</b>	<b>864 758</b>	<b>100,0%</b>	<b>58</b>	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	49 844	5,3%	-	-	-	-	488 289	90,7%	538 133	66,4%
Bulk Water	18 812	14,7%	-	-	-	-	107 882	82,3%	126 694	16,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	329	100,0%	-	-	-	-	-	-	329	-
Local Authorities	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 666	1,8%	2 638	1,8%	319	2%	139 672	96,1%	145 295	17,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>71 451</b>	<b>8,8%</b>	<b>2 638</b>	<b>3%</b>	<b>319</b>	<b>-</b>	<b>735 843</b>	<b>90,8%</b>	<b>810 251</b>	<b>100,0%</b>

**Contact Details**

Municipal Manager	Ms Sebata Thabisa Mafadi	013 661 6021
Financial Manager	Ms Thokozile Mathango	013 661 6000

Source: Local Government Database

1. All figures in this report are unaudited

**AGGREGATED INFORMATION FOR NATIONAL  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022**

Operating Revenue and Expenditure	2022/23						2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriatio	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>									
<b>Operating Revenue and Expenditure</b>									
<b>Operating Revenue</b>	<b>24 319 494</b>	<b>6 003 996</b>	<b>24,7%</b>	<b>6 003 996</b>	<b>24,7%</b>	<b>5 922 814</b>	<b>26,4%</b>	<b>1,4%</b>	
Property rates	3 929 276	949 470	24,2%	949 470	24,2%	907 845	24,6%	4,6%	
Service charges - electricity revenue	6 425 851	1 359 807	21,2%	1 359 807	21,2%	1 352 517	22,1%	-5%	
Service charges - water revenue	2 203 989	443 582	20,1%	443 582	20,1%	420 694	20,9%	5,4%	
Service charges - sanitation revenue	704 540	157 369	22,3%	157 369	22,3%	149 884	22,7%	5,0%	
Service charges - refuse revenue	807 086	190 457	23,6%	190 457	23,6%	189 290	23,9%	-6%	
Rental of facilities and equipment	103 604	11 734	11,3%	11 734	11,3%	12 080	12,0%	(2,9%)	
Interest earned - external investments	189 019	37 735	20,0%	37 735	20,0%	20 991	10,8%	87,6%	
Interest earned - outstanding debtors	1 118 520	257 667	23,0%	257 667	23,0%	167 010	13,9%	54,3%	
Dividends received	469	-	-	-	-	-	-	-	
Fines, penalties and forfeits	159 389	7 854	4,9%	7 854	4,9%	9 474	6,7%	(17,1%)	
Licences and permits	41 999	11 987	28,5%	11 987	28,5%	11 617	31,5%	3,2%	
Agency services	126 797	2 345	1,8%	2 345	1,8%	1 069	1,7%	(397,3%)	
Transfers and subsidies	7 541 212	2 344 213	31,1%	2 344 213	31,1%	2 437 833	36,5%	(3,8%)	
Other revenue	931 759	229 182	24,6%	229 182	24,6%	234 598	25,6%	(2,3%)	
Gains	35 985	594	1,7%	594	1,7%	1 069	38,8%	(94,4%)	
<b>Operating Expenditure</b>	<b>24 925 889</b>	<b>5 720 000</b>	<b>22,9%</b>	<b>5 720 000</b>	<b>22,9%</b>	<b>4 782 958</b>	<b>20,3%</b>	<b>19,6%</b>	
Employee related costs	7 555 901	1 776 494	23,5%	1 776 494	23,5%	1 482 219	20,9%	19,9%	
Remuneration of councillors	442 968	101 246	22,9%	101 246	22,9%	88 141	19,9%	14,9%	
Debt impairment	2 462 397	543 285	22,1%	543 285	22,1%	1 405	1%	38 567,5%	
Depreciation and asset impairment	2 204 722	294 780	13,4%	294 780	13,4%	270 092	11,8%	9,1%	
Finance charges	6 173 315	1 788 881	29,0%	1 788 881	29,0%	1 189 903	21,6%	50,4%	
Bulk purchases	5 360 389	1 658 982	30,9%	1 658 982	30,9%	1 679 512	34,8%	(1,2%)	
Other Materials	1 401 831	249 073	17,8%	249 073	17,8%	281 080	20,5%	(11,4%)	
Contracted services	2 755 236	488 813	17,7%	488 813	17,7%	461 743	18,4%	5,9%	
Transfers and subsidies	397 084	60 646	15,3%	60 646	15,3%	43 368	13,6%	39,9%	
Other expenditure	1 722 440	368 597	21,4%	368 597	21,4%	357 169	21,5%	3,2%	
Losses	5 608	(798)	(14,2%)	(798)	(14,2%)	(664)	(12,3%)	20,3%	
<b>Surplus/(Deficit)</b>	<b>(606 395)</b>	<b>283 996</b>		<b>283 996</b>		<b>1 139 856</b>			
Transfers and subsidies - capital (monetary allocations) (Net / Prov and Dist)	3 482 793	195 793	5,6%	195 793	5,6%	385 255	12,0%	(49,2%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	15 116	-	-	-	-	1 209	53,1%	(100,0%)	
Transfers and subsidies - capital (in-kind - all)	-	99	-	99	-	194	-	(48,9%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 891 514</b>	<b>479 889</b>		<b>479 889</b>		<b>1 526 514</b>			
Taxation									
<b>Surplus/(Deficit) after taxation</b>	<b>2 891 514</b>	<b>479 889</b>		<b>479 889</b>		<b>1 526 514</b>			
Admissible to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 891 514</b>	<b>479 889</b>		<b>479 889</b>		<b>1 526 514</b>			
Share of surplus/ (deficit) of associate									
<b>Surplus/(Deficit) for the year</b>	<b>2 891 514</b>	<b>479 889</b>		<b>479 889</b>		<b>1 526 514</b>			

Capital Revenue and Expenditure	2022/23						2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriatio	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>									
<b>Capital Revenue and Expenditure</b>									
<b>Source of Finance</b>	<b>4 575 528</b>	<b>475 616</b>	<b>10,4%</b>	<b>475 616</b>	<b>10,4%</b>	<b>754 076</b>	<b>16,8%</b>	<b>(36,9%)</b>	
National Government	3 466 121	346 554	10,0%	346 554	10,0%	541 842	16,8%	(36,0%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	10 000	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	19 400	2 110	10,9%	2 110	10,9%	4 280	71,3%	(50,7%)	
<b>Transfers recognised - capital</b>	<b>3 495 521</b>	<b>348 664</b>	<b>10,0%</b>	<b>348 664</b>	<b>10,0%</b>	<b>546 122</b>	<b>16,8%</b>	<b>(36,2%)</b>	
Borrowing	191 000	32 315	16,9%	32 315	16,9%	22 500	11,3%	43,5%	
Internally generated funds	889 007	94 636	10,6%	94 636	10,6%	185 454	17,6%	(49,0%)	
<b>Capital Expenditure Functional</b>	<b>4 583 448</b>	<b>476 783</b>	<b>10,4%</b>	<b>476 783</b>	<b>10,4%</b>	<b>755 057</b>	<b>16,7%</b>	<b>(36,9%)</b>	
<b>Municipal governance and administration</b>	<b>206 495</b>	<b>26 124</b>	<b>12,7%</b>	<b>26 124</b>	<b>12,7%</b>	<b>3 519</b>	<b>1,3%</b>	<b>642,3%</b>	
Executive and Council	5 125	1 486	29,0%	1 486	29,0%	1 136	4,0%	30,8%	
Finance and administration	201 340	24 639	12,2%	24 639	12,2%	2 383	1,0%	933,9%	
Internal audit	30	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>248 262</b>	<b>12 894</b>	<b>5,2%</b>	<b>12 894</b>	<b>5,2%</b>	<b>52 509</b>	<b>18,7%</b>	<b>(75,4%)</b>	
Community and Social Services	136 808	7 320	5,4%	7 320	5,4%	14 420	16,9%	(49,2%)	
Sport And Recreation	54 077	4 527	8,4%	4 527	8,4%	35 703	43,8%	(87,3%)	
Public Safety	26 615	964	3,6%	964	3,6%	1 140	3,0%	(15,5%)	
Housing	30 400	83	0,3%	83	0,3%	1 116	3,5%	(92,6%)	
Health	362	-	-	-	-	129	8,9%	(100,0%)	
<b>Economic and Environmental Services</b>	<b>1 004 078</b>	<b>114 991</b>	<b>11,5%</b>	<b>114 991</b>	<b>11,5%</b>	<b>207 272</b>	<b>20,3%</b>	<b>(44,5%)</b>	
Planning and Development	118 894	8 152	6,9%	8 152	6,9%	14 936	7,2%	(45,4%)	
Road Transport	883 545	106 839	12,1%	106 839	12,1%	192 336	23,8%	(44,5%)	
Environmental Protection	1 640	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>3 123 213</b>	<b>322 773</b>	<b>10,3%</b>	<b>322 773</b>	<b>10,3%</b>	<b>491 668</b>	<b>16,7%</b>	<b>(34,4%)</b>	
Energy sources	533 323	80 751	15,1%	80 751	15,1%	95 321	16,1%	(15,3%)	
Water Management	1 793 158	199 042	11,1%	199 042	11,1%	297 304	18,8%	(33,1%)	
Waste Water Management	714 470	41 207	5,8%	41 207	5,8%	94 318	13,5%	(56,3%)	
Waste Management	82 262	1 773	2,2%	1 773	2,2%	4 725	5,8%	(62,5%)	
Other	1 400	-	-	-	-	90	3,1%	(100,0%)	

Cash Receipts and Payments	2022/23						2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriatio	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>									
<b>Cash Flow from Operating Activities</b>									
<b>Receipts</b>	<b>24 264 472</b>	<b>6 736 947</b>	<b>27,8%</b>	<b>6 736 947</b>	<b>27,8%</b>	<b>5 519 214</b>	<b>26,5%</b>	<b>22,1%</b>	
Property rates	3 178 706	721 119	22,7%	721 119	22,7%	591 332	21,0%	21,9%	
Service charges	8 349 218	1 584 970	19,0%	1 584 970	19,0%	1 344 030	17,5%	17,9%	
Other revenue	1 644 384	1 873 172	113,9%	1 873 172	113,9%	877 664	117,8%	113,4%	
Transfers and Subsidies - Operational	7 441 407	1 784 825	23,7%	1 784 825	23,7%	1 911 366	28,8%	(7,7%)	
Transfers and Subsidies - Capital	3 481 218	774 543	22,2%	774 543	22,2%	794 175	27,7%	(2,5%)	
Interest	169 151	18 318	10,8%	18 318	10,8%	647	0,7%	2 731,7%	
Dividends	388	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(19 559 344)</b>	<b>(3 199 547)</b>	<b>16,4%</b>	<b>(3 199 547)</b>	<b>16,4%</b>	<b>(3 188 976)</b>	<b>19,4%</b>	<b>,3%</b>	
Suppliers and employees	(18 899 220)	(3 199 487)	16,9%	(3 199 487)	16,9%	(3 168 976)	19,9%	1,0%	
Finance charges	(643 392)	(60)	-	(60)	-	-	-	(100,0%)	
Transfers and grants	(16 732)	-	-	-	-	(20 000)	95,5%	(100,0%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>4 705 128</b>	<b>3 537 400</b>	<b>75,2%</b>	<b>3 537 400</b>	<b>75,2%</b>	<b>2 330 238</b>	<b>52,7%</b>	<b>51,8%</b>	
<b>Cash Flow from Investing Activities</b>									
<b>Receipts</b>	<b>23 240</b>	<b>126</b>	<b>,5%</b>	<b>126</b>	<b>,5%</b>	<b>1 997</b>	<b>2,7%</b>	<b>(93,7%)</b>	
Proceeds on disposal of PPE	9 181	95	1,0%	95	1,0%	604	7,2%	(84,3%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	5 913	(420)	(7,1%)	(420)	(7,1%)	1 051	1,8%	(140,0%)	
Decrease (increase) in non-current investments	4 146	451	10,9%	451	10,9%	342	5,0%	31,8%	
<b>Payments</b>	<b>(4 461 402)</b>	<b>(439 309)</b>	<b>9,8%</b>	<b>(439 309)</b>	<b>9,8%</b>	<b>(644 066)</b>	<b>17,0%</b>	<b>(31,8%)</b>	
Capital assets	(4 461 402)	(439 309)	9,8%	(439 309)	9,8%	(644 066)	17,0%	(31,8%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(4 438 162)</b>	<b>(439 184)</b>	<b>9,9%</b>	<b>(439 184)</b>	<b>9,9%</b>	<b>(642 069)</b>	<b>17,3%</b>	<b>(31,6%)</b>	
<b>Cash Flow from Financing Activities</b>									
<b>Receipts</b>	<b>234 908</b>	<b>(1 186)</b>	<b>(,5%)</b>	<b>(1 186)</b>	<b>(,5%)</b>	<b>(1 186)</b>	<b>(,6%)</b>	<b>,1%</b>	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	191 000	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	43 908	(1 186)	(2,7%)	(1 186)	(2,7%)	(1 186)	114,2%	-1%	
<b>Payments</b>	<b>(163 506)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	(163 506)	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>71 402</b>	<b>(1 186)</b>	<b>(1,7%)</b>	<b>(1 186)</b>	<b>(1,7%)</b>	<b>(1 186)</b>	<b>(,6%)</b>	<b>,1%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>338 368</b>	<b>3 097 030</b>	<b>915,3%</b>	<b>3 097 030</b>	<b>915,3%</b>	<b>1 686 984</b>	<b>189,5%</b>	<b>83,6%</b>	
Cash/cash equivalents at the year begin:	2 437 679	1 143 524	46,9%	1 143 524	46,9%	1 646 751	67,8%	(30,6%)	
Cash/cash equivalents at the year end:	2 776 047	4 240 554	168,8%	4 240 554	168,8%	3 333 735	92,4%	52,8%	

**Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6 263 314	10,6%	3 323 215	5,9%	2 483 828	4,6%	79 037 011	178,8%	90 107 968	31,1%	2 115 471	2,5%	13 275 730	15,7%
Trade and Other Receivables from Exchange Transactions - Electricity	12 096 932	47,0%	1 760 044	8,4%	1 173 463	6,4%	21 990 523	138,2%	37 020 951	12,7%	33 876	,1%	3 739 561	10,9%
Receivables from Non-exchange Transactions - Property Rates	8 309 752	20,4%	2 329 714	6,3%	2 848 661	8,3%	46 045 883	165,0%	59 534 009	20,5%	7 611	-	10 686 191	19,6%
Receivables from Exchange Transactions - Waste Water Management	1 900 542	10,3%	908 936	5,4%	755 962	4,7%	24 229 770	179,7%	27 795 210	9,6%	594 408	2,3%	3 649 781	14,1%
Receivables from Exchange Transactions - Waste Management	1 397 044	9,5%	607 281	4,6%	679 832	5,1%	21 220 556	180,8%	23 904 713	8,2%	137 168	,6%	2 646 899	12,0%
Receivables from Exchange Transactions - Property Rental Debtors	116 126	14,1%	49 521	2,3%	49 367	2,7%	3 171 090	181,0%	3 366 103	1,2%	(81)	-	294 535	8,8%
Interest on Arrear Debtor Accounts	(620 455)	(1,1%)	748 217	4,6%	982 769	5,3%	31 175 253	190,1%	32 255 765	11,1%	19 955	,1%	4 188 875	14,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 979	2,3%	2 698	2,1%	23 966	18,9%	97 383	76,7%	127 026	-	-	-	-	-
Other	(393 195)	(2,3%)	429 564	6,8%	610 279	4,8%	15 011 722	190,7%	15 658 370	5,5%	15 239	,1%	1 651 111	12,5%
<b>Total By Income Source</b>	<b>29 073 039</b>	<b>15,1%</b>	<b>10 159 190</b>	<b>6,2%</b>	<b>9 578 116</b>	<b>5,7%</b>	<b>240 979 190</b>	<b>173,1%</b>	<b>289 789 535</b>	<b>100,0%</b>	<b>2 923 687</b>	<b>1,1%</b>	<b>40 132 783</b>	<b>15,1%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 096 326	29,7%	756 695	5,9%	1 335 095	9,8%	16 132 295	154,6%	23 320 412	8,0%	105 574	,5%	532 921	2,6%
Commercial	10 054 334	24,9%	2 734 447	8,2%	2 229 300	6,0%	43 692 721	160,9%	59 308 802	20,5%	115 915	,2%	6 585 539	12,8%
Households	13 062 269	10,6%	6 597 742	5,4%	5 640 727	5,0%	176 914 063	179,9%	202 414 800	69,9%	2 883 612	1,4%	32 567 856	17,1%
Other	260 110	11,6%	70 307	1,7%	172 993	6,8%	4 242 111	179,9%	4 745 521	1,7%	18 887	,4%	446 367	10,6%
<b>Total By Customer Group</b>	<b>29 073 039</b>	<b>15,1%</b>	<b>10 159 190</b>	<b>6,2%</b>	<b>9 578 116</b>	<b>5,7%</b>	<b>240 979 190</b>	<b>173,1%</b>	<b>289 789 535</b>	<b>100,0%</b>	<b>2 923 687</b>	<b>1,1%</b>	<b>40 132 783</b>	<b>15,1%</b>

**Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	8 926 816	27,5%	1 959 701	11,3%	1 596 575	6,9%	29 981 827	154,2%	42 463 919	49,3%
Bulk Water	1 380 089	12,5%	675 604	5,5%	214 849	1,6%	12 165 309	180,3%	14 435 851	16,7%
PAYE deductions	317 169	176,5%	25 293	8,3%	5 580	1,5%	39 089	13,7%	387 131	,4%
VAT (output less input)	94 084	94,5%	-	-	2 485	2,5%	3 004	3,0%	99 572	,1%
Pensions / Retirement	407 895	110,6%	37 701	30,8%	(6 016)	(1,1%)	408 716	58,5%	845 999	1,5%
Loan repayments	24 851	16,8%	(243)	(2,9%)	697	5%	122 203	82,8%	147 599	,2%
Trade Creditors	4 619 378	37,6%	1 338 657	11,1%	589 317	5,1%	16 526 678	146,2%	23 074 029	26,8%
Auditor-General	32 681	29,9%	12 885	5,6%	5 711	2,5%	199 709	162,1%	250 986	,3%
Other	1 743 844	47,7%	134 572	4,6%	34 540	1,9%	2 630 347	145,9%	4 543 303	5,3%
<b>Total</b>	<b>17 546 509</b>	<b>28,5%</b>	<b>4 183 171</b>	<b>9,0%</b>	<b>2 443 737</b>	<b>5,3%</b>	<b>62 074 883</b>	<b>157,2%</b>	<b>86 248 299</b>	<b>100,0%</b>

**Contact Details**

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.