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**Provinsiale Tesourie** 

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# PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2023/24 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2023

- 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. This report covers the performance against the adopted budgets for the first quarter ending 30 September 2023. The report was prepared by using figures from the Municipal Standard Chart of Account (mSCOA) data strings. The mSCOA Regulations were promulgated on 22 April 2014 and prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017. The mSCOA Regulations require that municipalities upload their budget and financial information in a data string format to the Local Government portal across the six mSCOA regulated segments.
- 4. The report is part of the In-year Management, Monitoring and Reporting System for Local Government (IYM), which enables provincial and national government to exercise oversight over municipalities and identify possible challenges in implementing municipal budgets.
- 5. As the mSCOA reform is maturing, the credibility of the information contained in the mSCOA data strings gradually improving although some municipalities are still not fully compliant. The following are the core of the problems:
  - The incorrect use of the mSCOA and municipal accounting practices by municipalities.
  - Many municipalities are not budgeting, transacting, and reporting directly in and from the core financial systems. Instead, they prepare their budgets and reports on an excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitless, and wasteful (UIFW) expenditure.
  - Municipalities are not locking the adopted budgets on the financial systems at month-end to ensure prudent financial management.



## PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2023/24 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2023

- Some municipalities did not submit all the required monthly in year monitoring, debtors and creditors data strings all together due to various reasons. The Section 71 report facilitates transparency in reporting, better in-year management as well as the oversight of the financial performance of municipalities against the adopted budgets. This report is, therefore, a management tool that serve as an early warning mechanism for councils, provincial legislatures, and municipal management to monitor and improve municipal performance timeously. The improvement of the credibility of the data strings is a priority for national and provincial treasuries. The submitted data strings are analysed monthly and errors are communicated to municipalities for correction.
- 6. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of September 2023.

	SUBMISSION CODE												
MUNICIPALITY	ORGB	PROR	M01	M02	M 03	CR01	CR02	CR03	DR01	DR02	DR03		
Albert Luthuli													
Bushbuckridge													
City of Mbombela										223.57			
Dipaleseng				1				<b>TIRA</b>					
Dr JS Moroka								51,A,9X					
Ehlanzeni District							<b>E</b>						
Emakhazeni													
Emalahleni	And the second second					-							
Gert Sibande District											1-121		
Govan Mbeki													
Lekw a													
Mkhondo											114		
Msukaligw a							1						
Nkangala District													
Nkomazi										1101			
Pixley Ka Seme	<b>Market</b>				$\mathbf{A}_{\mathbf{a}}(\mathbf{c})$				S.E.				
Steve Tshw ete													
Thaba Chw eu				Ser. 2.			an a star						
Thembisile Hani			2010113										
Victor Khanye							Pelo Ja						

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

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

**MS GUGU MASHITENG** HEAD: PROVINCIAL TREASURY /10/2023 DATE:



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

## Part1: Operating Revenue and Expenditure

			2023/24			202		
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	724 446	15 730	2,2%	15 730	2,2%	163 183	24,0%	(90,4%
Exchange Revenue								
Service charges - Electricity	52 356	4 137	7,9%	4 137	7,9%	5 633	11,3%	(26,6%
Service charges - Water	55 151	1 481	2,7%	1 481	2,7%	1 109	2,1%	33,55
Service charges - Waste Water Management	15 038	948	6,3%	948	6,3%	305	2,1%	210,75
Service charges - Waste Management	12 854	851	6,6%	851	6,6%	6	,1%	13 721,0
Sale of Goods and Rendering of Services		276		276	8	583	62,5%	(52,6%
Agency services	· ·	80	× .		-	÷)	1.05	. X
Interest	-	5	3	-	× .	1 170	0.40	1400.00
Interest earned from Receivables	35 122	-		-	-		3,1%	(100,0%
Interest earned from Current and Non Current Assets	2 513	369	14,7%	369	14,7%	801	33,6%	(53,9%
Dividends	· ·	5	1 - E	-			•	ं
Rent on Land	1 137	231	20,3%	- 231	- 20,3%	29	20,4%	696,85
Rental from Fixed Assets	1 13/	231	20,3%	231	20,3%	29	20,4%	090,85
Licence and permits	1 688	436	- 25,8%	436	25,8%	55		695,35
Operational Revenue	1 688	436	20,8%	4.30	20,8%	55		090,31
Non-Exchange Revenue								
Property rates	124 726	6 982	5,6%	6 982	5,6%	1 564	1,3%	346,55
Surcharges and Taxes	· ·			-	· ·	71	. S.S.	2
Fines, penalties and forfeits	751	16	2,2%	16	2,2%	492	230,5%	(96,79
Licences or permits		1	1	1		8	· · · ·	(83,59
Transfer and subsidies - Operational	423 109					151 427	38,6%	(100,09
Interest	· ·	F.			=	1	1	
FuelLevy	· ·	1		-		-	1945 1947	l â
Operational Revenue	· ·		1 C	•				
Gains on disposal of Assets				-		*1		
Other Gains Discontinued Operations	'	-						- ÷
Operating Expenditure	722 340	56 585	7,8%	56 585	7,8%	133 134	19,6%	(57,5%
Employee related costs	260 000	19 701	7,6%	19 701	7,6%	59 931	31,9%	(67,1%
Remuneration of councillors	26 325	2 606	9,9%	2 606	9,9%	7 347	24.1%	(64,5%
Bulk purchases - electricity	120 273	14 813	12,3%	14 813	12,3%	24 487	24,0%	(39,5%
Inventory consumed	46 431	965	2,1%	965	2,1%	2 965	8,4%	(67,5%
Debt impairment	18 902	300	2,170	-	2,1 %	2 000		(07,07
Depreciation and amortisation	53 453							
Interest	1 890	1.10	<u></u>	1.50				
Contracted services	122 598	13 659	11,1%	13 659	11,1%	24 283	13,9%	(43,89
Transfers and subsidies	122 000	10 000		10 000	0.0	448	10,010	(100,0%
Irrecoverable debts written off		(0)		(0)	2		16	(100,0%
Operational costs	72 469	4 841	6,7%	4 841	6,7%	13 674	23,6%	(64,6%
Losses on disposal of Assets	-	21	2		-		1 1 1	10.000
Other Losses	1			( E)	-	+2		
Surplus/(Deficit)	2 106	(40 855)		(40 855)		30 049		
Transfers and subsidies - capital (monetary allocations)	521 418	25 732	4,9%	25 732	4,9%	76 483	22.7%	(66,4%
Transfers and subsidies - capital (in-kind)					¥	47	1.00	
urplus/(Deficit) after capital transfers and contributions	523 524	(15 123)		(15 123)		106 532		1.1
Income Tax		÷.;		- F	× .		(E)	
urplus/(Deficit) after income tax	523 524	(15 123)		(15 123)	10. E	106 532		1.
Share of Surplus/Deficit attributable to Joint Venture	-	-	3					-
Share of Surplus/Deficit attributable to Minorities	· ·	-						-
Surplus/(Deficit) attributable to municipality	523 524	(15 123)		(15 123)	110011	106 532		
Share of Surplus/Deficit attributable to Associate	-	-		1.00			(6)	-
Intercompany/Parent subsidially transactions	· ·			(a)	÷	(e)	100	
Surplus/(Deficit) for the year	523 524	(15 123)	Contraction of the	(15 123)		106 532		

			2023/24			202		
	Budget	First C	luarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	20 500	30 200	147.3%	30 200	147.3%	68 624	20,4%	(56,0%)
National Government	20 500	30 200	147,3%	30 200	147,3%	66 573	19,8%	(54,6%)
Provincial Government	20 300	30 200	147,570	50 200	147,576	00 01 0	13,070	(04,070)
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Ag								
Transfers recognised - capital	20 500	30 200	147,3%	30 200	147.3%	66 573	19.8%	(54,6%)
Borrowing	-	00 200	141,070		141,615	-		101,010
Internally generated funds		0		0	10	2 051		(100,0%)
Capital Expenditure Functional	20 500	30 200	147,3%	30 200	147,3%	69 484	20,7%	(56,5%)
Municipal governance and administration Executive and Council	-		-		-	2 576 650	34 (14)	(100,0%) (100,0%)
Finance and administration	Ξ.					1 926	08	(100,0%)
Internal audit						- :	1.00	-
Community and Public Safety		0		0		335	13,4%	(99,9%)
Community and Social Services	26	0	-	0		335		(99,9%
Sport And Recreation	5					-		2
Public Safety	÷		-				1.000	8
Housing	÷		-		÷		1.4	3
Health					-	20	1	
Economic and Environmental Services Planning and Development	20 500	29 816 29 621	145,4%	29 816 29 621	145,4%	1 426	5,5%	1 990,2% (100,0%)
Road Transport	20 500	195	,9%	195	,9%	1 426	5,5%	(86,4%)
Environmental Protection	S2						( in )	
Trading Services	•	384		384	-	65 147	21,2%	(99,4%)
Energy sources	×	384	-	384	-	13 473	51,8%	(97,2%)
Water Management	Ξ.				×	40 716	17,1%	(100,0%
Waste Water Management	~		3			10 958	25,8%	(100,0%)
Waste Management	±					-	•	
Other	-	3 <b>2</b> 7	· · ·		· ·	375	· ·	

			2023/24			20.	22/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 162 773	36 070	3,1%	36 070	3,1%	253 850	27,5%	(85,8%)
Property rates	93 544	1 043	1,1%	1 043	1,1%	25 360	32,1%	(95,9%
Service charges	96 125	3 601	3,7%	3 601	3,7%	13 053	14,9%	(72,4%
Other revenue	2 682	1 834	68,4%	1 834	68,4%	(46 856)	(5 348,0%)	(103,9%
Transfers and Subsidies - Operational	423 109		× .			153 968	39,2%	(100,0%
Transfers and Subsidies - Capital	521 418	29 592	5,7%	29 592	5,7%	108 324	32,1%	(72,7%
Interest	25 894	51					20	
Dividends		*).			1.1			
Payments	(565 660)	(61 993)	11,0%	(61 993)	11,0%	(40 412)	6,8%	53,4%
Suppliers and employees	(565 660)	(61 993)	11,0%	(61 993)	11,0%	(40 412)	6,9%	53,49
Finance charges		22	<u>a</u>		· ·	-		
Transfers and grants		¥;_					<u> </u>	
Net Cash from/(used) Operating Activities	597 113	(25 923)	(4,3%)	(25 923)	(4,3%)	213 438	64,1%	(112,1%
Cash Flow from Investing Activities								
Receipts	(4 546)	469	(10,3%)	469	(10,3%)	68	(60,2%)	592,6%
Proceeds on disposal of PPE							21	
Decrease (Increase) in non-current debtors (not used)	1							
Decrease (increase) in non-current receivables	(16)	27	(165,5%)	27	(165,5%)			(100,0%
Decrease (increase) in non-current investments	(4 529)	442	(9,8%)	442	(9,8%)	68	(60,2%)	
Payments	(549 574)	(31 559)	5,7%	(31 559)		(27 163)		
Capital assels	(549 574)	(31 559)	5,7%	(31 559)	5,7%	(27 163	9,2%	
Net Cash from/(used) Investing Activities	(554 120)	(31 090)	5,6%	(31 090)	5,6%	(27 095)	9,2%	14,7%
Cash Flow from Financing Activities								
Receipts		-		121	•	-	-	
Short term loans		-			· ·	-	· ·	· ·
Borrowing long term/refinancing			•	-	-		· ·	· ·
Increase (decrease) in consumer deposits		-			-		· ·	· ·
Payments	•	•	•	1.00	· ·			
Repayment of borrowing	·	•	-		· ·			-
Net Cash from/(used) Financing Activities		-	· ·				-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	42 993 26 213	(57 013)	(132,6%)	(57 013)	(132,6%)	186 342	500,2%	(130,6%
		#73 04 PL	ma (W)	157 0400	(00.40/)	404 242	E24 94	1420.00
Cash/cash equivalents at the year end:	69 205	(57 013)	(82,4%)	(57 013)	(82,4%)	196 342	524,8%	(130,6%

## Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Τα	tal	Actual Bad Deb Deb		Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-			21				· ·	-				
Trade and Other Receivables from Exchange Transactions - Electricity		-		-			-		· ·					
Receivables from Non-exchange Transactions - Property Rates											3	-	-	
Receivables from Exchange Transactions - Waste Water Management					30		-	-				-	-	
Receivables from Exchange Transactions - Waste Management		-			( N						3			
Receivables from Exchange Transactions - Property Rental Debtors	1.0	-		-	51				· ·	-	12	•		
Interest on Arrear Debtor Accounts	-	-	3		- C - 1	-	-			*	3	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		12	-				-			5		-	
Other								· · · · ·	· · ·				-	
Total By Income Source	-		-	•	-	-	-	-	-	-	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	-	20								-		-	-	
Commercial		-					-	-	-			•	-	
Households	-	-						-	-					
Other	-	-	· · · ·		-				-	-	-	-		
Total By Customer Group		-	-		-				- 1	•	-	-	-	

### Part 5: Creditor Age Analysis

R thousands	0 - 30 Da	0 - 30 Days		31 - 60 Days		Days	Over 90	Days	Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity						12	-			
Bulk Water							-	-		-
PAYE deductions	4	40,6%			6	59,4%			10	,4%
VAT (output less input)	S	25					-		÷.	
Pensions / Retirement									S	
Loan repayments		30				100	-			-
Trade Creditors	2 226	97,9%	15	,7%	3	,1%	31	1,4%	2 274	99,6%
Auditor-General					-	(e)	±		E	18
Other		~			· · ·	12		•		-
Total	2 230	97,6%	15	.7%	8	.4%	31	1,3%	2 284	100,0%

Total	2 230	97,6%	15	,7%	8	,4%
Contact Details						
Municipal Manager	Mr Thabelhe ME		0.	17 843 4038		
Financial Manader	Ms Seküobela mm		0	7 843 4028		

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First (	Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure							E 500	
Operating Revenue	1 461 921	544 897	37,3%	544 897	37,3%	90 664	5,5%	501,0%
Exchange Revenue								
Service charges - Electricity								
Service charges - Water	75 733	20 977	27.7%	20 977	27,7%	19 292	16,6%	8,79
Service charges - Waste Water Management	4 868	1 023 2 405	21,0%	1 023 2 405	21,0%	965 2 195	17,9%	6,09
Service charges - Waste Management Sale of Goods and Rendering of Services	10 144 4 303	2 405	23,7% 24,5%	2 405	23,7% 24,5%	2 190	22,3%	85,9
Agency services	11 060	2 141	19,4%	2 141	19,4%	1 641	12,0%	30,5
Interest		-	=		-	-		
Interest earned from Receivables	4 799		2		3		3	
Interest earned from Current and Non Current Assets	7 500	6 630	88,4%	6 6 3 0	88,4%	2 563	8,9%	158,7
Dividends				0			9	
Rent on Land			Ξ.				э.	
Rental from Fixed Assets	1 082	190	17,5%	190	17,5%	93	8,9%	103,8
Licence and permits	5 245	601	11,5%	601	11,5%	422	8,3%	42,25
Operational Revenue	2 953	1 437	48,7%	1 437	48,7%	590	,6%	143,55
Non-Exchange Revenue								
Property rates	250 631	66 086	26,4%	66 086	26,4%	63 418	24,8%	4,29
Surcharges and Taxes	÷.		Ξ.	0	·		9	=
Fines, penalties and forfeits	2 000	317	15,8%	317	15,8%	(1 376)	(42,7%)	(123,0%
Licences or permits	90	13 442 025	14,8% 41,7%	13 442 025	14,8% 41,7%	290	4,4%	244,7 152 191,1
Transfer and subsidies - Operational Interest	19 160	442 025	41,770	442 025	41,770	290	3	152 191,1
Fuel Levy	19 100							
Operational Revenue							<u> </u>	
Gains on disposal of Assets	2 163		1 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (		S.,		<u></u>	
Other Gains	8		2				. S.	20
Discontinued Operations	· ·		÷.					
Operating Expenditure	1 279 621	290 666	22,7%	290 666	22,7%	280 712	19,9%	3,5%
Employee related costs	600 453	154 550	25,7%	154 550	25,7%	182 815	28,7%	(15,5%
Remuneration of councillors	29 411	12 985	44,1%	12 985	44,1%	8 393	30,2%	54,79
Bulk purchases - electricity	· · ·					-		25
Inventory consumed	31 323	2 936	9,4%	2 936	9,4%	5 761	21,3%	(49,0%
Debt impairment	100 557		2	E.	9.1	Ξ.	· ·	
Depreciation and amortisation	115 024	41 318	35,9%	41 318	35,9%	10 546	7,0%	291,85
Interest	770	7	1,0%	7	1,0%	29	5,7%	(74,5%
Contracted services Transfers and subsidies	252 516 2 319	50 329 426	19,9% 18,4%	50 329 426	19,9% 18,4%	41 965 20	21,8%	19,95
I ransters and subsidies Irrecoverable debts written off	2 319	426	10,4%	420	10,4%	20	,2%	1 361,05
Operational costs	147 249	28 609	19,4%	28 609	19,4%	31 988	21,6%	(10,6%
Losses on disposal of Assets		20 000	- ,5,4%	20000	.5,410	0, 300		
Other Losses	÷	(494)		(494)	-	(806)	-	(38,7%
Surplus/(Deficit)	182 300	254 231		254 231		(190 048)		A. 17.24
Transfers and subsidies - capital (monetary allocations)	569 183	13		13		9		42,69
Transfers and subsidies - capital (in-kind)		-				99		100,0%
urplus/(Deficit) after capital transfers and contributions	751 483	254 244	1.12	254 244		(189 939)		
Income Tax	· ·	<u>.</u>		H			· ·	
Surplus/(Deficit) after income tax	751 483	254 244		254 244	1.	(189 939)		
Share of Surplus/Deficit attributable to Joint Venture	20		-					
Share of Surplus/Deficit attributable to Minorities		18		-		-	· ·	
Surplus/(Deficit) attributable to municipality	751 483	254 244		254 244	1	(189 939)		
Share of Surplus/Deficit attributable to Associate	:	72	-					
Intercompany/Parent subsidially transactions		-					-	
Surplus/(Deficit) for the year	751 483	254 244		254 244		(189 939)	1.1	

			2023/24			202		
	Budget	First (	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	751 483	127 891	17,0%	127 891	17,0%	39 630	5,5%	222.79
National Government	571 683	101 263	17,7%	101 263	17,7%	15 325	2,9%	560,89
Provincial Government							2.	
District Municipality			17	1.00		*/		
Transfers and subsidies - capital (monetary alloc)(Departm Ag			¥(-	240		¥1		
Transfers recognised - capital	571 683	101 263	17,7%	101 263	17,7%	15 325	2,9%	560,8
Borrowing	-	~		2.02		*)		
Internally generated funds	179 800	26 629	14,8%	26 629	14,8%	24 304	12,4%	9,6
Capital Expenditure Functional	751 483	127 891	17,0%	127 891	17,0%	39 630	5,5%	222,7
Municipal governance and administration	19 700	6 812	34.6%	6 812	34,6%	7 363	13,7%	(7,5
Executive and Council	500				-	51	8,6%	(100,0
Finance and administration	19 200	6 812	35,5%	6 812	35,5%	7 312	13,7%	(6,8
Internal audit		54				÷.		
Community and Public Safety	56 000	9 700	17,3%	9 700	17,3%	2 823	5,3%	243,7
Community and Social Services	15 000	2	2	2	(a.			(100,0
Sport And Recreation	10 000	1 602	16,0%	1 602	16,0%	2 740	13,7%	(41,5
Public Safety							э.	
Housing	31 000	8 096	26,1%	8 096	26,1%	83	,3%	9 700,0
Health			· ·		12		2	-
Economic and Environmental Services	259 100	50 751	19,6%	50 751	19,6%	21 485	13,6%	136,2
Planning and Development	26 100	1 281	4,9%	1 281	4,9%		2.	(100,0
Road Transport	233 000	49 470	21,2%	49 470	21,2%	21 485	18,4%	130,3
Environmental Protection	-		2		9			-
Trading Services	416 683	60 629	14,6%	60 629	14,6%	7 959	1,7%	661,8
Energy sources	48 500	1 797	3,7%	1 797	3,7%	-		(100,0
Water Management	292 683	53 001	18,1%	53 001	18,1%	7 303	2,4%	625,
Waste Water Management	60 000		~			655	,6%	(100,0
Waste Management	15 500	5 831	37,6%	5 831	37,6%	-	· ·	(100,0
Other					•		•	-

				202				
	Budget	First C	luarter	Year t	o Date	First (	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Totai Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	1 946 388	168 758	8,7%	168 758	8,7%	7 028	.4%	2 301.19
Property rates	77 688	14 548	18,7%	14 548	18,7%	3 041	2,5%	378,4
Service charges	32 641	908	2,8%	908	2,8%	224	.4%	305,3
Other revenue	199 185	10 539	5,3%	10 539	5,3%	3 763	2,6%	180.0
Transfers and Subsidies - Operational	1 060 191	811	,1%	811	.1%	3703	2,0%	(100,09
Transfers and Subsidies - Capital	569 183	141 952	24,9%	141 952	24,9%	8		(100,04
Interest	7 500	141 002	24,010	141 002			8	(100,0)
Dividends			74	2	14.1			
Payments	(1 088 075)	(222 254)	20,4%	(222 254)	20.4%	(67 912)	6.5%	227,3
Suppliers and employees	(1 086 486)	(222 254)	20.5%	(222 254)	20.5%	(67 912)		227.3
Finance charges	(770)	F		÷.	51	10		
Transfers and grants	(819)	(6)	(4 - I					
let Cash from/(used) Operating Activities	858 313	(53 496)	(6,2%)	(53 496)	(6,2%)	(60 883)	(7,3%)	(12,1%
Cash Flow from Investing Activities								
Receipts	· ·				•		-	
Proceeds on disposal of PPE	· · · ·	24.1					-	~
Decrease (Increase) in non-current deblors (nol used)	-	-			24	-	-	-
Decrease (increase) in non-current receivables	· · · ·	2.6.1		× .		-	-	-
Decrease (increase) in non-current investments		104 0 400	7.00/	(64.0.40)	7 00/	-	-	(100,09
Payments	(864 205) (864 205)	(61 949) 61 949	7,2% 7,2%	(61 949) (61 949)	7,2% 7,2%	•		(100,09
Capital assets	(864 205)	(61 949)	7,2%	(61 949)	7,2%			(100,0%
	(004 203)	(01 545)	1,270	(01 343)	1,270	-		(100,07
Cash Flow from Financing Activities								
Receipts	· · · ·	-	•	•	•		•	
Short term loans		-			-		-	
Borrowing long term/refinancing	· · ·	-						
Increase (decrease) in consumer deposits		-		•	-	-		-
Payments	· · ·	-	•	•		•	•	
Repayment of borrowing let Cash from/(used) Financing Activities								
let Increase/(Decrease) in cash held	(5 892)	(115 445)	1 959,4%	(115 445)	1 959,4%	(60 883)	(56,1%)	89,6
Cash/cash equivalents at the year begin:	366 673	(2 068)	(,6%)	(2 068)	(,6%)	4 274	1,3%	(148,49
	360 781	96 458	26,7%	96 458	26,7%	(57 031)	(13,1%)	(269,19

	0 - 30 C	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Tot	ai		ts Written Off to tors	Impairment -E Council	Bad Debts ito I Poti⊏y
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 419	3,8%	14	× .	10 241	2,3%	409 552	93,9%	436 225	16,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		5 m (	· · · ·	÷.		8	2.1		-	2.1	-	-	•	-
Receivables from Non-exchange Transactions - Property Rates	37 738	2,9%	(5 490)	(,4%)	20 700	1,6%	1 232 087	95,9%	1 285 035	47,9%	-	-	•	
Receivables from Exchange Transactions - Waste Water Management	789	2,3%	(4)		451	1,3%	33 738	96,5%	34 972	1,3%	-	-		
Receivables from Exchange Transactions - Waste Management	1 769	2,7%	(105)	(.2%)	802	1,2%	62 225	96,2%	64 692	2,4%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	4,9%	104	4,9%			1 899	90,1%	2 106	.1%	-	-		
Interest on Arrear Debtor Accounts	16 469	1,9%	(320)		16 284	1,9%	824 409	96,2%	856 841	31,9%	-		20	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	- 25	121		2		22						-		-
Other	3	,1%	16	,4%	202	4,9%	3 899	94,6%	4 120	,2%				-
Total By Income Source	73 289	2,7%	(5 785)	(,2%)	48 679	1,8%	2 567 808	95,7%	2 683 992	100,0%				-
Debtors Age Analysis By Customer Group														
Organs of State	17 780	1,9%	(1 525)	(,2%)	10 980	1,2%	893 290	97,0%	920 525	34,3%				
Commercial	4 239	1,8%	(557)	(,2%)	4 029	1,7%	231 042	96,8%	238 752	8,9%	-	-	-	
Households	15 147	1,9%	(224)		11 848	1,5%	769 539	96,6%	796 310	29,7%	-		-	-
Other	36 124	5,0%	(3 479)	(,5%)	21 823	3,0%	673 937	92,5%	728 405	27,1%	-			-
Total By Customer Group	73 289	2,7%	(5 785)	(,2%)	48 679	1,8%	2 567 808	95,7%	2 683 992	100,0%	1.00			-

### Part 5: Creditor Age Analysis

	0 - 30 Di	0 - 30 Days		31 - 60 Days		lays	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		241		-	· · · ·	· ·			8	-
Bulk Water	41	24		•			3 580	100,0%	3 580	1,65
PAYE deductions	· · ·	80	270	100,0%				· · · · ·	270	,19
VAT (output less input)	30	- CC	8						-	
Pensions / Retirement	(7 878)	(159,7%)	9 834	199,4%	72	1,5%	2 904	58,9%	4 932	2,25
Loan repayments	=	5.5		8			-		5.0	-
Trade Creditors	28 712	36,9%	811	1,0%	3 335	4,3%	45 013	57,8%	77 871	34,49
Auditor-General	497	100,0%	~					· ·	497	.29
Other	13 812	9,9%	5 814	4,2%	5 656	4,1%	113 964	81,8%	139 247	61,55
Total	35 143	15,5%	16 730	7,4%	9 063	4,0%	165 462	73,1%	226 397	100,0%

Contact Details Municipal Manager Financial Manager

013 799 1889 013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

Mrs C Nkuna Mrs Ntimane

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

## Part1: Operating Revenue and Expenditure

			2023/24				22/23	l.
	Budget	First (	Quarter	Year	to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actuał Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
	1							
Operating Revenue and Expenditure			00.00		20.00	1 032 934	20 50	17,9%
Operating Revenue	4 154 810	1 218 114	29,3%	1 218 114	29,3%	1052 934	26,5%	17,97
Exchange Revenue								
Service charges - Electricity	1 516 162	404 573	26,7%	404 573	26,7%	346 320	23,0%	16,8
Service charges - Water	138 167	29 221	21,1%	29 221	21,1%	27 597	20,8%	5,9
Service charges - Waste Water Management	25 746	5 548	21,5%	5 548		5 711 37 659	21,0%	(2,99
Service charges - Waste Management	159 571 14 444	39 566 4 171	24,8% 28,9%	39 566 4 171	24,8% 28,9%	3/659	23,2%	5,1 5,5
Sale of Goods and Rendering of Services Agency services Interest	14 444	4 1/1	20,9%	4 17 1	20,976	3 902	30,1%	
Interest earned from Receivables	35 791	20 076	56,1%	20 076	56.1%	6 801	24.7%	195,2
Interest earned from Current and Non Current Assets	4 162	3 581	86,0%	3 581	86,0%	1 383	77,5%	158,9
Dividends	4102	0001	00,010	0.001	00,07			
Bent on Land					24			
Rental from Fixed Assets	40 725	1 447	3,6%	1 447	3,6%	1 353	2,4%	7,0
Licence and permits	1 825	30	1,7%	30	1,7%		-	(100,0
Operational Revenue	116 196	9 529	8,2%	9 529	8,2%	15 088	8,7%	(36,89
Non-Exchange Revenue								
Property rates	1 029 663	254 785	24.7%	254 785	24,7%	204 669	25,1%	24,5
Surcharges and Taxes	1 020 000	204700	23,7 10	204100	24,10			- 1,0
Fines, penalties and forfeits	6 155	783	12,7%	783	12,7%	815	7,0%	(4,09
Licences or permits	-	1	5					
Transfer and subsidies - Operational	1 062 704	444 805	41,9%	444 805	41,9%	381 587	39,6%	16,6
Interest	3 492		5					
Fuel Levy			G					
Operational Revenue							10	
Gains on disposal of Assets			3		201	-	8	2
Other Gains Discontinued Operations	- 8		01 01		2		20 10	3
Operating Expenditure	3 916 389	829 861	21,2%	829 861	21.2%	893 320	24.0%	(7,1%
Employee related costs	1 201 915	312 998	26.0%	312 998	26,0%	281 147	23,6%	11,3
Remuneration of councillors	64 813	10 043	15,5%	10 043		16 382	26,0%	(38,7
Bulk purchases - electricity	1 312 621	391 657	29,8%	391 657	29,8%	354 705	31,2%	10,4
Inventory consumed	89 944	11 189	12,4%	11 189		10 787	16,0%	3,7
Debt impairment	144 304					-		
Depreciation and amortisation	543 500		5.		8	138 435	28,8%	(100,09
Interest	26 739	0		0		0	10 A	384,8
Contracted services	413 359	66 062	16,0%	66 062	16,0%	40 720	8,9%	62,2
Transfers and subsidies	3 437		24		S.	7 161	392,1%	(100,05
Irrecoverable debts written off	1 - 1	1 209		1 209		17 544	13,3%	(93,19
Operational costs	115 756	36 702	31,7%	36 702	31,7%	26 438	16,0%	38,8
Losses on disposal of Assels Other Losses							9 9	
urplus/(Deficit)	238 422	388 253	212	388 253		139 615		
Transfers and subsidies - capital (monetary allocations)	455 474	148 892	32,7%	148 892	32,7%	36 059	7,5%	312,9
Transfers and subsidies - capital (in-kind)		2			24.5	· · ·		
urplus/(Deficit) after capital transfers and contributions	693 896	537 145		537 145	A 121	175 674		
Income Tax urplus/(Deficit) after income tax	693 896	537 145		537 145	and the second	175 674	-	
Share of Surplus/Deficit attributable to Joint Venture	000 000	007 140		007 140		110 014		
							· ·	
Share of Surplus/Deficit attributable to Minorities	693 896	537 145		537 145		175 674		
urplus/(Deficit) attributable to municipality	080 680	55/ 145				1/30/4	Carl Contractor	
Share of Surplus/Deficit attributable to Associate	•		201	•	31		•	
Intercompany/Parent subsidially transactions	000.000	507 / 15		507 415		475 674		
Surplus/(Deficit) for the year	693 896	537 145		537 145		175 674		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	645 474	143 059	22.2%	143 059	22,2%	49 801	7.6%	187.3%
National Government	455 474	129 472	28,4%	129 472	28.4%	35 298	7,4%	266,89
Provincial Government		-	-				1	10
District Municipality		3		2	2	2	2	
Transfers and subsidies - capital (monetary alloc)(Departm Ag	(C)			2	12	2 110	49,3%	(100,0%
Transfers recognised - capital	455 474	129 472	28.4%	129 472	28.4%	37 408	7,7%	246,19
Borrowing		2						
Internally generaled funds	190 000	13 588	7,2%	13 588	7,2%	12 393	7,4%	9,69
Capital Expenditure Functional	645 474	143 059	22,2%	143 059	22,2%	49 801	7,6%	187,39
Municipal governance and administration	33 000	1 002	3.0%	1 002	3.0%	6 771	34.2%	(85,2%
Executive and Council				-	200			
Finance and administration	33 000	1 002	3,0%	1 002	3,0%	6 771	34,2%	(85,29
Internal audit					1.1		*:	1.1
Community and Public Safety	40 195	7 922	19,7%	7 922	19,7%			(100,0%
Community and Social Services	21 595	6 797	31,5%	6 797	31,5%			(100,05
Sport And Recreation	15 600	-			2		2	-
Public Safety	3 000	1 125	37,5%	1 125	37,5%		2	(100,05
Housing	-	25		÷				
Health		10 10			- R		~	S
Economic and Environmental Services	318 123	95 836	30,1%	95 836	30,1%	22 857	7,9%	319,39
Planning and Development	500	8	1.00					
Road Transport	317 623	95 836	30,2%	95 836	30,2%	22 857	7,9%	319,3
Environmental Protection			24.1				· ·	· ·
Trading Services	254 155	38 299	15,1%	38 299	15,1%	20 174	6,9%	89,8
Energy sources	71 158	19 515	27,4%	19 515	27,4%	7 788	5,0%	150,6
Water Management	74 456	17 353	23,3%	17 353	23,3%	9 847	13,1%	
Waste Water Management	94 741	1 432	1,5%	1 432	1,5%	2 539	4,5%	{43,65
Waste Management	13 800	-	•		•		· ·	
Other	8	-			•	-	· ·	· ·

			2023/24			202		
	Budget	First C	Quarter	Year	to Date	First		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	4 416 983	1 709 873	38,7%	1 709 873	38,7%	1 137 825	27,1%	50,3%
Property rates	978 180	169 772	17,4%	169 772	17,4%	187 512	24,3%	(9,5%)
Service charges	1 747 663	375 826	21,5%	375 826	21,5%	387 431	21,6%	(3,0%
Other revenue	131 689	581 772	441.8%	581 772	441,8%	455 605	235,4%	27.79
Transfers and Subsidies - Operational	1 062 704	442 497	41,6%	442 497	41,6%	6 789	,7%	
Transfers and Subsidies - Capital	455 474	136 474	30,0%	136 474	30,0%	92 340	19,2%	47,8%
Interest	41 272	3 531	8,6%	3 531	8,6%	8 148	25	(56,7%)
Dividends			12		. 2		10 A	
Payments	(3 722 626)	(2 437 583)	65,5%	(2 437 583)	65,5%	(1 557 039)	44,7%	
Suppliers and employees	(3 692 450)	(2 437 583)	66,0%	(2 437 583)	66,0%	(1 557 039)	45,2%	56,69
Finance charges	(26 7 39)	8			~ ~			
Transfers and grants	(3 437)				- E			(
Net Cash from/(used) Operating Activities	694 357	(727 710)	(104,8%)	(727 710)	(104,8%)	(419 215)	(58,1%)	73,6%
Cash Flow from Investing Activities								
Receipts	289	315	109,0%	315	109,0%	79	3,8%	296,9%
Proceeds on disposal of PPE		10				8	20	54
Decrease (Increase) in non-current debtors (not used)								54
Decrease (increase) in non-current receivables	289	315	109,0%	315	109,0%	79	3,8%	296,99
Decrease (increase) in non-current investments							÷.	
Payments	(645 474)	(143 059)	22,2%	(143 059)	22,2%	(49 801)	7,6%	187,3%
Capital assets	(645 474)	(143 059)	22,2%	(143 059)	22,2%	(49 801)	7,6%	
Net Cash from/(used) Investing Activities	(645 185)	(142 744)	22,1%	(142 744)	22,1%	(49 722)	7,6%	187,1%
Cash Flow from Financing Activities								
Receipts	(5 241)	592	(11,3%)	592	(11,3%)			(100,0%)
Short term loans		- X.					· ·	
Borrowing long term/refinancing		× .						· ·
Increase (decrease) in consumer deposits	(5 241)	592	(11,3%)	592	(11,3%)		× .	(100,0%)
Payments	(15 031)	-	•	-	200	-	· ·	· ·
Repayment of borrowing	15 031							
Net Cash from/(used) Financing Activities	(20 272)	592	(2,9%)	592	(2,9%)	•	· ·	(100,0%)
Net Increase/(Decrease) in cash held	28 900	(869 862)	(3 009,9%)	(869 862)	(3 009,9%)	(468 937)	(411,0%)	85,5%
Cash/cash equivalents at the year begin:	144 511	205 762	142,4%	205 762	142,4%	144 517	30	42,4%
Cash/cash equivalents at the year end.	173 410	(664 552)	(383,2%)	(664 552)	(383,2%)	(324 426)	(284,3%)	104,8%

Part 4: Debtor Age Analysis	0 - 30 Days		31 - 60	31 - 60 Days		61 - 90 Days		0 Days	Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 378	8,1%	39	× .	6 807	5,3%	111 501	86,6%	128 725	12,2%	-			
Trade and Other Receivables from Exchange Transactions - Electricity	115 039	47,9%	203	,1%	42 715	17,8%	82 027	34,2%	239 985	22,7%				
Receivables from Non-exchange Transactions - Property Rates	61 090	16,1%	158	8	25 830	6,8%	293 153	77,1%	380 231	36,0%	-	· ·	·	
Receivables from Exchange Transactions - Waste Water Management	2 139	9,0%	1	8	1 189	5,0%	20 528	86,0%	23 857	2,3%	-	· ·	· ·	
Receivables from Exchange Transactions - Waste Management	12 771	11,0%	32	÷.	6 947	6,0%	96 000	82,9%	115 750	10,9%			· ·	
Receivables from Exchange Transactions - Property Rental Debtors	165	5,7%		S	115	4,0%	2 604	90,3%	2 884	,3%	× .	· ·	· ·	
Interest on Arrear Debtor Accounts	7 185	7,3%	11		6 409	6,5%	85 349	86,3%	98 955	9,4%		2		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		×		2		72			22			· ·	· · ·	
Other	2 541	3,8%	290	.4%	1 763	2,6%	62 468	93,2%	67 061	6,3%		· · ·		
Total By Income Source	211 308	20,0%	734	,1%	91 776	8,7%	753 630	71,3%	1 057 449	100,0%	•	•	•	
Debtors Age Analysis By Customer Group														
Organs of State	28 438	13,6%	70		14 135	6,8%	165 890	79,6%	208 532	19,7%		· ·	· ·	
Commercial	44 312	31,4%	7		14 645	10,4%	82 177	58,2%	141 140	13,3%			· ·	
Households	136 995	19,7%	650	.1%	62 287	8,9%	496 439	71,3%	696 372	65,9%	· ·		· ·	
Other	1 563	13,7%	8	,1%	709	6,2%	9 125	80,0%	11 405	1,1%				
Total By Customer Group	211 308	20,0%	734	.1%	91776	8,7%	753 630	71.3%	1 057 449	100.0%			•	

## Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	114 665	24,1%	179 724	37,8%	122 423	25,7%	58 856	12,4%	475 667	44,79
Bulk Water	2 948	1,2%	3 708	1,5%	3 908	1,6%	240 705	95,8%	251 270	23,69
PAYE deductions	54				<ul> <li></li> </ul>	(E. 1997)		- a	÷	-
VAT (output less input)			· · · ·	× .		1.0		2	51 E	
Pensions / Retirement		× .		8	<ul> <li></li> </ul>		8	2	±.:	
Loan repayments		8	2	5			÷.	3	2	
Trade Creditors	17 879	5,5%	33 219	10,3%	42 166	13,1%	228 972	71,1%	322 235	30,39
Auditor-General				.		15	12 358	100,0%	12 358	1,29
Other	905	39,1%	892	38,5%			519	22,4%	2 316	,29
Total	136 397	12,8%	217 543	20,4%	168 497	15,8%	541 409	50,9%	1 063 846	100,0%

Mr Wiseman Khumalo Ms Zanele Malaza

013 759 9060 013 759 2013

Contact Details Municipal Manager Financial Manager

Source Local Government Database

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

## Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Operating Revenue and Expenditure								
	054.044		00 70		20.70	89 697	07.00/	E COV
Operating Revenue	354 211	94 743	26,7%	94 743	26,7%	88 691	27,2%	5,6%
Exchange Revenue								
Service charges - Electricity	92 946	18 724	20,1%	18 724	20,1%	17 262	21,4%	8,5%
Service charges - Water	27 610	6 881	24,9%	6 881	24,9%	6 739	25,7%	2,19
Service charges - Waste Water Management	25 270	6 797	26,9%	6 797	26,9%	6 453	26,9%	5,39
Service charges - Waste Management	9 477	2 5 3 2	26,7%	2 532	26,7%	2 331	25,9%	8,69
Sale of Goods and Rendering of Services Agency services	3 237	281	8,7%	281	8,7%	585	19,0%	(51,9%
Interest		0.400	10.00	8 163	18,0%	11 811	27,5%	(30,9%
Interest earned from Receivables Interest earned from Current and Non Current Assets Dividends	45 302 358	8 163 173	18,0% 48,2%	6 163	48,2%	205	60,2%	(15,6%
						5	1	8
Rent on Land Rental from Fixed Assets	- 332	112	33.8%	112	33,8%	- 67	21.4%	67,09
Licence and permits	8 277	911	11,0%	911	11,0%	612	7,8%	48,79
Operational Revenue	48	0	.1%	311	,1%	23	51,4%	(99,7%
		Ū	,	°		20		(00,1 %
Non-Exchange Revenue	37 171	8 177	22,0%	8 177	22,0%	7 734	21,9%	5,79
Property rates Surcharges and Taxes	3/ 1/ 1	01//	22,0%	0 117	22,070	7.7.34	21,37	5,11
Fines, penalties and forfeits	159	- 28	17,7%	- 28	17,7%	49	32,4%	(42,5%
Licences or permits	100	20	11,7 %		11,17	45	52,47	(42,0)
Transfer and subsidies - Operational	104 024	41 963	40.3%	41 963	40,3%	35 825	35,8%	17,19
Interest	104 024	41 300	40,010	41 000	40,010	CO OLO	00,01	
Fuel Levy								
Operational Revenue			14					
Gains on disposal of Assets			(4		-		-	
Other Gains Discontinued Operations	:	•			<u></u>		2 2	
Operating Expenditure	349 012	70 599	20,2%	70 599	20,2%	55 842	17,7%	26,4%
Employee related costs	71 924					153	,2%	{100,0%
Remuneration of councillors	6 448 99 473	35 6 19	35.8%	35 619	35.8%	30 677	36.2%	16.15
Bulk purchases - electricity					35,8%	5 217		(82,5%
Inventory consumed	12 507 66 948	915 11 113	7,3% 16.6%	915 11 113	16,6%	5 217	43,4%	(82,59
Debt impairment Depreciation and amortisation	22 503	11 113	10,076	11113	10,0%		3	(100,03
Interest	16 990	6 61 1	38,9%	6 611	38,9%	3 438	37,4%	92,3
Contracted services	34 118	8 401	24,6%	8 401	24,6%	9 556	26,5%	(12,19
Transfers and subsidies				-				
Irrecoverable debts written off	2		5				8	
Operational costs	18 102	7 940	43,9%	7 940	43,9%	6 801	37,4%	16,79
Losses on disposal of Assets					e -			
Other Losses		1.00		-		×	E	
urplus/(Deficit)	5 199	24 144	-	24 144		33 855		
Transfers and subsidies - capital (monetary allocations)	36 705	1	-	-		× .	<	
Transfers and subsidies - Capital (in-kind)				÷		12		
urplus/(Deficit) after capital transfers and contributions	41 904	24 144		24 144		33 855		
Income Tax	-					-		
urplus/(Deficit) after income tax	41 904	24 144		24 144		33 855		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities	·		•	0 (3)				
snare of supposition annouable to municipality	41 904	24 144		24 144		33 855		
Share of Surplus/Deficit attributable to Associate			-	+				
Intercompany/Parent subsidially transactions	21	48	229,8%	48	229,8%	80	36,3%	(39,3%
Surplus/(Deficit) for the year	41 925	24 192		24 192		33 935		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	36 500	6 920	19.0%	6 920	19,0%	1 072	2,8%	545,5%
National Government	36 500	6 920	19,0%	6 920	19,0%	901	2,3%	667,8%
Provincial Government		0.020	10,070	0.020	10,0 %		2,070	-
District Municipality				-				. S
Transfers and subsidies - capital (monetary alloc)(Departm Ag		- <u>2</u> -1		2	SA.		<u>a</u> .	20 20
Transfers recognised - capital	36 500	6 920	19,0%	6 920	19.0%	901	2,3%	667,89
Borrowing		÷	2	1	1 i i i i i i i i i i i i i i i i i i i	-	8	
Internally generated funds	8	T#	8	20		171		(100,0%
Capital Expenditure Functional	36 500	6 920	19,0%	6 920	19,0%	1 097	2,8%	530,64
Municipal governance and administration						171		(100,0%
Executive and Council	-		× 1		-		100	-
Finance and administration	× .	-		-		171	00	(100,09
Internal audit	× .		× 1			-	183	
Community and Public Safety Community and Social Services		•	•		· ·	25 25	1,9%	(100,0% (100,0%
Sport And Recreation								-
Public Safety		-						2
Housing	÷	-					1.2	1
Health	· · ·	-					163	2
Economic and Environmental Services		1 029		1 029	• 0	149	4,5%	591,39
Planning and Development	2	-	-	-		-	R.	× *
Road Transport	× .	1 029	-	1 029	-	149	4,5%	591,3
Environmental Protection								
Trading Services	36 500	5 891	16,1%	5 891	16,1%	753	2,2%	682,9
Energy sources	33 500	3 443	10,3%	3 443	10,3%	753	3,8%	357,6
Water Management			3		· ·			
Waste Water Management	3 000	2 448	81,6%	2 448	81,6%			(100,09
Waste Management			2	-	-		-	-
Other	•	-	•		•	8	· ·	· ·

			2023/24			202	2/23	
	Budget	First 0	luarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	314 114	94 006	29,9%	94 006	29,9%	93 975	32,3%	· ·
Property rates	26 020	9 630	37.0%	9 630	37.0%	4 007	12.0%	140,3%
Service charges	108 712	20 448	18,8%	20 448	18,8%	29 290	30,6%	(30,2%
Other revenue	37 883	3 217	8,5%	3 217	8,5%	5 660	16,8%	(43,2%
Transfers and Subsidies - Operational	104 436	49 118	47,0%	49 118	47,0%	42 809	46,4%	
Transfers and Subsidies - Capital	36 705	11 593	31,6%	11 593	31,6%	12 210	34,2%	
Interest	358	1.21				- 1	1 in 1	=
Dividends		5a.	S					$\sim$
Payments	(280 245)	(65 467)	23,4%	(65 467)	23,4%	(54 551)	22,3%	
Suppliers and employees	(263 245)	(65 467)	24,9%	(65 467)	24,9%	(54 551)	23,1%	20,09
Finance charges	(17 000)						× .	×.
Transfers and grants	-	(9)		(e)	. е.			× .
Net Cash from/(used) Operating Activities	33 869	28 538	84,3%	28 538	84,3%	39 424	84,7%	(27,6%)
Cash Flow from Investing Activities								
Receipts		54 - S4		2		543	× .	
Proceeds on disposal of PPE		24	54					÷.
Decrease (Increase) in non-current debtors (not used)			(# 1					
Decrease (increase) in non-current receivables	· · ·	90				5		3
Decrease (increase) in non-current investments		31			2.1		2	5
Payments	(36 500)	(6 619)	18,1%	(6 619)	18,1%	(4 372)	12,2%	
Capital assets	(36 500)	(6 619)	18,1%	6 619	18,1%	4 372	12,2%	
Net Cash from/(used) Investing Activities	(36 500)	(6 619)	18,1%	(6 619)	18,1%	(4 372)	12,2%	51,4%
Cash Flow from Financing Activities								
Receipts	· · · ·	-				(7)	-	(100,0%
Short term loans								× .
Borrowing long term/refinancing	· · ·	201				-		· ·
Increase (decrease) in consumer deposits		24	· ·	-		(7)	-	(100,0%
Payments Recayment of borrowing	· · ·		:			•		· ·
Net Cash from/(used) Financing Activities						(7)	: :	(100,0%)
	(0.004)	04.040	(000 00()	24 040	(000 00/)	35 044	900 00/	
Net Increase/(Decrease) in cash held	(2 631)	21 919	(833,2%)	21 919	(833,2%)		323,3%	(37,5%)
Cash/cash equivalents at the year begin:	112 074	24 434	21,8%	24 434	21,8%	7 221	106,8%	
Cash/cash equivalents at the year end:	109 443	41 824	38,2%	41 824	38,2%	42 265	240,1%	(1,0%

#### 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		Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 686	2,3%	1 969	1,7%	1 336	1,2%	109 222	94,8%	115 212	14,8%	-			
Trade and Other Receivables from Exchange Transactions - Electricity	6 678	7,8%	2 269	2,7%	1 867	2,2%	74 389	87,3%	85 204	10,9%	-	:*		
Receivables from Non-exchange Transactions - Property Rates	2 6 1 6	2,7%	2 227	2,3%	1 887	1,9%	90 519	93,1%	97 248	12,5%				
Receivables from Exchange Transactions - Waste Water Management	2 530	1,9%	1 901	1,4%	1 475	1,1%	126 331	95,5%	132 236	17,0%	-			
Receivables from Exchange Transactions - Waste Management	968	1,3%	1 000	1,3%	870	1,2%	72 157	96,2%	74 995	9,6%	-	2	226	
Receivables from Exchange Transactions - Property Rental Debtors				25			2 275	100,0%	2 275	,3%	-		1.2.1	
Interest on Arrear Debtor Accounts	3 939	1,7%	4 640	2,0%	3 867	1,7%	219 951	94,6%	232 397	29,9%	-	-	1.0	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2.1	1011		¥.		=		÷ .			-		24.5	
Other	211	,5%	49	,1%	55	.1%	38 491	99,2%	38 806	5,0%			2.43	8
Total By Income Source	19 629	2,5%	14 054	1,8%	11 356	1,5%	733 333	94,2%	778 372	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	457	2,4%	964	5,2%	661	3,5%	16 638	88,9%	18 721	2,4%	-			
Commercial	10 796	4,7%	4 640	2,0%	3 216	1,4%	208 655	91,8%	227 307	29,2%	-		- 1	
Households	8 376	1,6%	8 450	1,6%	7 479	1,4%	508 040	95,4%	532 345	68,4%				
Other							•							
Total By Customer Group	19 629	2,5%	14 054	1,8%	11 356	1,5%	733 333	94,2%	778 372	100,0%	3.00			

#### Part 5: Creditor Age Analysis 31 - 60 Days 0 - 30 Days 61 - 90 Days Over 90 Days Total R thousands Amount Amount Amount Amount % Amount % R thousands Creditor Age Analysis Buik Electricity Buik Water PAYE deductions VAT (output less input) Pensions / Retirement Loan repayments Trade Creditors Audtor-General Other Trade 1 9 929 25,5% 14 286 489 36,6% 3,1% 14 787 37,9% 39 002 15 588 12,9% 5,1% 15 099 96,9% 82,0% 6 776 2,7% 7 209 2,9% 6 097 2,4% 228 809 91,9% 248 891 303 481 16 704 21 984 243 909 100,0% Total 5,5% 7,2% 20 884 6,9% 80,4%

Mr Johnny Mokgatsi Mr Clement Letsoalo

Contact Details Municipal Manager Financial Manager

al Manager

017 773 2031 017 773 1252

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure						234 007		
Operating Revenue	717 377	252 935	35,3%	252 935	35,3%	234 007	35,8%	8,1%
Exchange Revenue								
Service charges - Electricity		±.						· · · ·
Service charges - Water	85 333	9 967	11,7%	9 967	11,7%	22 090	26,9%	(54,99
Service charges - Waste Water Management	8 368	2 771	33,1%	2 771	33,1%	1 952	24,4%	42,0
Service charges - Waste Management	4 705	1 429	30,4%	1 429	30,4%	1 373	30,5%	4,1
Sale of Goods and Rendering of Services	721	71	9,8%	71	9,8%	187	243,1%	(62,19
Agency services		÷.	9.1					
Interest	1	2		~ ~		20		-
Interest earned from Receivables	56 517	15 571	27,6%	15 571	27,6%	13 229	31,5%	17,7
Interest earned from Current and Non Current Assets	1 752	3 059	174,6%	3 059	174,6%	615	24,6%	397,7
Dividends	~		a (		54 (S. 1			1
Rent on Land	· · ·	~	S	÷.	14	•		9
Rental from Fixed Assets	309	79	25,7%	79	25,7%	63	37,3%	25,3
Licence and permits	· ·		<ul> <li>e.1</li> </ul>	-	· ·	-		2
Operational Revenue	13 308	535	4,0%	535	4,0%	972	30,4%	(45,09
Non-Exchange Revenue								
Property rates	40 250	14 993	37,2%	14 993	37,2%	11 970	29,9%	25,3
Surcharges and Taxes			5			-		
Fines, penalties and forfeits	241	32	13,2%	32	13,2%	7	1,6%	351,0
Licences or permits	7 057	448	6.3%	448	6.3%	1 324	29.2%	(66,29
Transfer and subsidies - Operational	498 816	203 980	40,9%	203 960	40,9%	180 226	38,6%	13,2
Interest	100 010	200 000	10,010	200.000	10,010	100 220		
Fuel Levy					1 C I			
Operational Revenue								
Gains on disposal of Assels								
Other Gains			8.				3	- E
Discontinued Operations					5			
Operating Expenditure	698 776	168 081	24.1%	168 081	24,1%	115 157	16,9%	46,0%
Employee related costs	240 661	73 914	30,7%	73 914	30,7%	54 558	25,0%	35,5
	240 001	9 160	32,5%	9 160	32,5%	6 754	25,1%	35,6
Remuneration of councillors	20 224	3 100	32,370	3 100	32,3%	0704	20,1%	00,0
Bulk purchases - electricity	15 800	2 320	14,7%	2 320	14,7%	1 008	5,4%	130,3
Inventory consumed	77 500	2 320	14,776	2 320	14,770	1000	3,470	130,3
Debl impairment				-				1
Depreciation and amortisation	61 320			EA				(100,09
Interest	3 200	59	1,9%	59	1,9%	28 651		
Contracted services	165 385	51 373	31,1%	51 373	31,1%		18,0%	79,3
Transfers and subsidies	8 450	1 355	16,0%	1 355	16,0%	494 101	5,8%	174,6
Irrecoverable debts written off		40		40				(60,69
Operational costs	98 237	29 859	30,4%	29 859	30,4%	23 592	22,0%	26,65
Losses on disposal of Assets		-					S	
Other Losses				2		<u></u>		
Surplus/(Deficit)	18 600 157 099	84 854		84 854	-	118 851		
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	157 099			2 2				
urplus/(Deficit) after capital transfers and contributions	175 699	84 854		84 854		118 851		
Income Tax								
urplus/(Deficit) after income tax	175 699	84 854		84 854		118 851		
Share of Surplus/Deficit attributable to Joint Venture	· ·		·		·		E.	
Share of Sulfilus/Deficit attributable to Minorities	175 699	84 854		84 854	-	118 851		
Share of Surplus/Deficit altributable to Associate								
Intercompany/Parent subsidia // transactions	· · · · ·				· · · · ·			<u></u>
Surplus/(Deficit) for the year	175 699	84 854		84 854		118 851		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First (	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	160 610	13 189	8,2%	13 189	8,2%	14 701	9,3%	(10,3%)
National Government	149 610	13 189	8,8%	13 189	8,8%	10 017	6,9%	31,7%
Provincial Government		10 100	-,	1.5				
District Municipality		1.00		1.0		:40	040	
Transfers and subsidies - capital (monetary alloc)(Departm Ag		: 26		10		142	390	
Transfers recognised - capital	149 610	13 189	8.8%	13 189	8.8%	10 017	6,9%	31,7%
Borrowing			-			262		
internally generated funds	11 000	-	•		•	4 684	37,2%	(100,0%)
Capital Expenditure Functional	160 610	13 189	8,2%	13 189	8,2%	14 701	9,3%	(10,3%)
Municipal governance and administration Executive and Council	10 000	•		-	÷.	-	-	
Finance and administration	10 000						2	5
Internal audit							1 S	
Community and Public Safety Community and Social Services	1 000	-				482 482	4,2% 4,8%	(100,0%) (100,0%)
Sport And Recreation						-		· · ·
Public Safety	1 000		9		14			
Housing								
Health						+1	ē	
Economic and Environmental Services Planning and Development	54 000	2 543	4,7%	2 543	4,7%	4 677	4,7%	(45,6%)
Road Transport	54 000	2 5 4 3	4.7%	2 543	4,7%	4 677	4,7%	(45,6%)
Environmental Protection	-	2010	-,	2010	4,110	1017		
Trading Services	95 610	10 645	11,1%	10 645	11,1%	9 541	25,5%	11,6%
Energy sources	6 880						2	1 2
Water Management	35 490	8 608	24,3%	8 608	24,3%	5 918	2	45,5%
Waste Water Management	53 240	2 038	3,8%	2 038	3,6%	3 623	9,7%	(43,8%
Wasle Management				-		-	2	
Other		642		: 22		141	345	

			2023/24			20	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	775 204	346 801	44,7%	346 801	44.7%	274 840	38,7%	26,29
Property rates	17 684	5 815	32,9%	5 815	32,9%	11 518	25,0%	(49,5%
Service charges	75 655	1 278	1,7%	1 278	1.7%	2 434	5,8%	(47,5%
-								
Other revenue	30 607	132 766	433,8%	132 766	433,8%	80 880	776,1%	64,29
Transfers and Subsidies - Operational	494 159	204 879	41,5%	204 879	41,5%	180 008	39,3%	13,89
Transfers and Subsidies - Capital	157 099	1 100	,7%	1 100 963	,7%		÷ .	(100,0%
Interest		963		963	•		-	(100,0%
Dividends						-	-	
Payments	(605 392)	(52 715)	8,7%	(52 715)		(36 770)		43,4%
Suppliers and employees	(605 392)	(52 715)	8,7%	(52 715)	8,7%	(36 710)		43,69
Finance charges			53			(60)	2,8%	(100,0%
Transfers and grants					1000 001	-	-	
Net Cash from/(used) Operating Activities	169 812	294 085	173,2%	294 085	173,2%	238 070	261,9%	23,5%
Cash Flow from Investing Activities								
Receipts		8		×:	39.1			•
Proceeds on disposal of PPE					25	1 24	8	
Decrease (Increase) in non-current debtors (not used)	(2)		2		12	10		-
Decrease (increase) in non-current receivables					1.1		÷.	
Decrease (increase) in non-current investments			3		5		-	
Payments	(160 610)	(17 530)	10,9%	(17 530)	10,9%	(16 300)	10,0%	7,5%
Capital assets	(160 610)	(17 530)	10,9%	(17 530)	10,9%	(16 300	10,0%	7,5%
Net Cash from/(used) Investing Activities	(160 610)	(17 530)	10,9%	(17 530)	10,9%	(16 300)	10,0%	7,5%
Cash Flow from Financing Activities								
Receipts								
Short term loans								
Borrowing long term/refinancing							-	
Increase (decrease) in consumer deposits		-						
Payments								
Repayment of borrowing								
Net Cash from/(used) Financing Activities					-		-	
Net Increase/(Decrease) in cash held	9 202	276 555	3 005,4%	276 555	3 005,4%	221 770	(308,5%)	24,79
Cash/cash equivalents at the year begin:	51 701	7 645	14,8%	7 645	14,8%	6 789	4,8%	12,6%
Cash/cash equivalents at the year end.	60 903	284 270	465,8%	284 270	466,8%	225 103	322,2%	26,3%

# Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	) Days	Over 9	0 Days	Τα	tal		ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 416	,7%	4 121	1,2%	3 530	1,0%	343 398	97,2%	353 465	50,0%	-			
Trade and Other Receivables from Exchange Transactions - Electricity							0	100,0%	0		-			
Receivables from Non-exchange Transactions - Property Rates	3 546	3,1%	3 486	3,0%	3 254	2,8%	104 462	91,0%		16,2%		· · ·	-	
Receivables from Exchange Transactions - Waste Water Management	1 007	3,2%	1 005	3,2%	982	3,1%	25 233	90,4%	31 227	4,4%	-	· · ·		
Receivables from Exchange Transactions - Waste Management	552	1,8%	547	1,8%	514	1,7%	28 505	94,6%	30 117	4,3%				
Receivables from Exchange Transactions - Property Rental Debtors		-			-	54.1	. 8	1.00			-	·	-	
Interest on Arrear Debtor Accounts	5 491	3,1%	5 389	3,0%	5 125	2,9%	161 570	91,0%	177 574	25,1%		· · ·		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	51			10 E							-		1	
Other	-	(4)			061	9	308	100,0%	308					
Total By Income Source	13 012	1,8%	14 548	2,1%	13 404	1,9%	666 476	94,2%	707 440	100,0%	-		-	
Debtors Age Analysis By Customer Group														
Organs of State	5 221	1,4%	6 464	1,8%	5 744	1,6%	344 216	95,2%	361 644	51,1%				
Commercial	1 674	1,9%	2 014	2,3%	1 643	1,9%	80 789	93,8%	86 120	12,2%		· ·		
Households	6 117	2,4%	6 069	2,3%	6 017	2,3%	241 472	93,0%	259 675	36,7%	-		-	
Other			· · · ·				¥		2	S		· · ·		
Total By Customer Group	13 012	1,8%	14 548	2,1%	13 404	1,9%	666 476	94,2%	707 440	100,0%	-			

### Part 5: Creditor Age Analysis

	0 - 30 0	Days	31 - 60 E	Days	61 - 90 D	ays	Over 90 D	lays	Tota	4
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Arnount	%
Creditor Age Analysis										
Bulk Electricity		× .				- 1	5		-	
Bulk Water			•				-			-
PAYE deductions		-						· · · ·		-
VAT (output less input)					2522			1.00		-
Pensions / Retirement				•				121	20	-
Loan repayments		¥ .			121		2			-
Trade Creditors	658	99,7%	1	,1%			1	,2%	660	100,09
Auditor-General	1				54 T		2	1.00	S	
Other	14	2		21	-	-	× .	1.40	× .	
Total	658	99,7%	1	,1%	-		1	.2%	660	100,0%

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

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
	-							
Operating Revenue and Expenditure	312 987	126 549	40.4%	126 549	40.4%	112 440	37,5%	12,5%
Operating Revenue	312 90/	120 349	40,4%	120 349	40,470	112 440	51,570	12,07
Exchange Revenue							1	
Service charges - Electricity			-		-		· ·	
Service charges - Water	-	-		-	-		· ·	
Service charges - Waste Water Management	-			-	· ·		-	
Service charges - Waste Management Sale of Goods and Rendering of Services	6		<i>2</i> (	0		- 7		(96,29
Agency services						· · ·		(50,27
Interest			, , , , , , , , , , , , , , , , , , ,					-
Interest earned from Receivables	544	2						
Interest earned from Current and Non Current Assets	9 490	1 959	20,6%	1 959	20,6%	1 409	15,6%	39,0
Dividends	161	-		-	1 20,000	. 100		50,0
Rent on Land							1	
Rental from Fixed Assets	1 403					8	1,1%	(100,0%
Licence and permits	1 255	-		-		126	7,1%	(100,0%
Operational Revenue	707	79	11,2%	79	11,2%	79	19,1%	(,3%
Non-Exchange Revenue								
Property rales			34		2			
Surcharges and Taxes		80						
Fines, penalties and forfeits		-	1.1					
Licences or permits		-						1.1
Transfer and subsidies - Operational	299 426	123 941	41,4%	123 941	41,4%	110 810	38,5%	11,9
Interest		=:			=			
Fuel Levy			15		e -		8	12
Operational Revenue	100		-		6		2	
Gains on disposal of Assets		570	12 C	570	8		~ ~	(100,0%
Other Gains Discontinued Operations			1 2		191 111		100 A	14
	299 519	75 902	25,3%	75 902	25,3%	65 660	22,6%	15,6%
Operating Expenditure	170 143	40 018	23,3%	40 018	23,5%	37 748	22,2%	6,09
Employee related costs	21 458	5 692	23,5%		25,5%	5 001	22,2%	13,89
Remuneration of councillors	21400	5 692	20,5%	5 692	20,0%	5 001	20,5%	13,01
Bulk purchases - electricity Inventory consumed	650	756	116,3%	756	116,3%	712	31,9%	6,19
Debt impairment		/30	110,5%	/50	110,3%	112	01,010	
Depreciation and amortisation	12 698							1.1
Interest	10 560		1.0				2	
Contracted services	39 540	15 793	39,9%	15 793	39,9%	10 918	27,3%	44,79
Transfers and subsidies		187		187	-		-	(100,0%
irrecoverable debts written off								12
Operational costs	44 470	13 456	30,3%	13 456	30,3%	11 280	30,0%	19,31
Losses on disposal of Assets				-	1		-	-
Other Losses		27	71	2			-	12
urplus/(Deficit)	13 468	50 647		50 647		46 780		
Transfers and subsidies - capital (monetary allocations)	2 525	345	13,7%	345	13,7%			(100,0%
Transfers and subsidies - capital (in-kind)							-	
urplus/(Deficit) after capital transfers and contributions	15 993	50 993		50 993	1.2.1.1	46 780		
Income Tax urplus/(Deficit) after income tax	15 993	50 993		50 993	· · ·	46 780		
Share of Surplus/Deficit attributable to Joint Venture	10 885	30 383		JV 883		40700		
Share of Surplus/Deticil attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities					- I			
urplus/(Deficit) attributable to municipality	15 993	50 993		50 993		46 780		
Share of Surplus/Deficit attributable to Associate	10 000						-	
Inter company/Parent subsidiary transactions		11		<u>a</u>			-	
Surplus/(Deficit) for the year	15 993	50 993		50 993		46 780		

			2023/24			203	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	34 614	6 066	17.5%	6 066	17.5%	2 587	9,6%	134,49
National Government	2 399	345	14,4%	345	14,4%	380	15,1%	(9,0%
Provincial Government		(45)			5.00		-	3
District Municipality		(#<)			1.00	÷	e .	
Transfers and subsidies - capital (monetary alloc)(Departm Ag		1.44		÷2	30		• 1	
Transfers recognised - capital	2 399	345	14,4%	345	14,4%	380	15,1%	(9,09
Borrowing		(*)				2		
Internally generated funds	32 215	5 720	17,8%	5 720	17,8%	2 208	9,0%	159,1
Capital Expenditure Functional	34 614	6 066	17,5%	6 066	17,5%	2 587	9,6%	134,4
Municipal governance and administration	14 215	2 858	20,1%	2 858	20,1%	67	1,0%	4 146,0
Executive and Council		1 501	G4	1 501	21		· ·	(100,0
Finance and administration	14 215	1 357	9,5%	1 357	9,5%	67	1,0%	1 916,6
Internal audit							-	1.0
Community and Public Safety		-			•		· ·	
Community and Social Services		-		-			20. 20.	
Sport And Recreation	-	5	. e	-				
Public Safety		8				-		
Housing	-	-	· · · · · ·	-	<u>s</u>		~	17
Health	· ·	-	S.,					
Economic and Environmental Services	15 899	1 295	8,1%	1 295	8,1%	896	6,2%	44,6
Planning and Development	4 500	1	2			9	2	-
Road Transport	11 399	1 295	11,4%	1 295	11,4%	896	7,4%	44,6
Environmental Protection		5	· · · · ·			-	-	
Trading Services	4 500	1 913	42,5%	1 913	42,5%	1 624	29,5%	17,8
Energy sources		-		-				
Water Management	2 000	1 657	82,8%	1 657	82,8%	1 624	40,6%	2,0
Waste Waler Management	2 500	256	10,2%	256	10,2%		· ·	(100,0
Waste Management		-			•		· ·	
Other	· ·				(*)	•	-	

			2023/24			20	22/23	
	Budget	First (	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	326 607	147 443	45,1%	147 443	45,1%	582 710	185,2%	(74,7%
Property rates						3		190
Service charges		8	<u>e</u>		8		~	
Other revenue	14 460	9 621	66,5%	9 621	66,5%	566 423	189,1%	(98,3%
Transfers and Subsidies - Operational	299 426	125 725	42.0%	125 725	42,0%	1 615	46,7%	7 684,8
Transfers and Subsidies - Capital	2 525	10 138	401,5%	10 138	401,5%	13 263	527,1%	(23,69
Interest	10 035	1 959	19,5%	1 959	19,5%	1 409	15,6%	39,0
Dividends	161				· · · · ·		10	
Payments	(286 935)	(113 957)	39,7%	(113 957)	39,7%	(93 072)	33,4%	22,49
Suppliers and employees	(276 900)	(113 957)	41,2%	(113 957)	41,2%	(93 072)	34,5%	22,4
Finance charges	(10 035)	8						
Transfers and grants	- · · ·			· · · · · · · · ·	+			
Net Cash from/(used) Operating Activities	39 671	33 487	84,4%	33 487	84,4%	489 638	1 351,9%	(93,2%
Cash Flow from Investing Activities								
Receipts	20 680	525	2,5%	525	2,5%	(116)	(1,0%)	(551,0%
Proceeds on disposal of PPE		570	(c)	570	8		2	(100,09
Decrease (Increase) in non-current debtors (not used)				57	8		<u>.</u>	
Decrease (increase) in non-current receivables	20 295	(391)	(1,9%)	(391)	(1,9%)	(500)		(21,79
Decrease (increase) in non-current investments	385	346	90,0%	346	90,0%	383	(86,4%)	(9,6%
Payments	(34 614)	(6 066)	17,5%	(6 066)	17,5%	(2 587)		134,49
Capital assets	(34 614)	6 066	17,5%	(6 066)	17,5%	(2 587)	9,6%	134,4
Net Cash from/(used) Investing Activities	(13 934)	(5 541)	39,8%	(5 541)	39,8%	(2 704)	17,9%	104,99
Cash Flow from Financing Activities								
Receipts			•	-	· · ·		· ·	
Short term loans	1.1	-		-		•	· ·	-
Borrowing long term/refinancing	-			-	-	~		-
Increase (decrease) in consumer deposits			•	•		-	-	
Payments	(10 836)	-	•	•	-	-		· ·
Repayment of borrowing	(10 836)	-		-		· ·		•
Net Cash from/(used) Financing Activities	(10 836)		· · · ·		· · · ·	· ·		
Net Increase/(Decrease) in cash held	14 902	27 946	187,5%	27 946	187,5%	486 935	4 212,0%	(94,3%
Cash/cash equivalents at the year begin:	83 899	51 645	61,6%	51 645	61,6%	77 933	130,1%	(33,7%
Cash/cash equivalents at the year end:	96 801	79 591	80.6%	79 591	80.6%	564 893	790.4%	(85,9%

## Part 4: Debtor Age Analysis

	0 - 30	) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	To	tal	Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-		-			22				· · ·			
Trade and Other Receivables from Exchange Transactions - Electricity		-										F		
Receivables from Non-exchange Transactions - Property Rates		-	10				20							
Receivables from Exchange Transactions - Waste Water Management		-		-			21. 21			-				
Receivables from Exchange Transactions - Waste Management		-	12	-		- S2 (		54				- 1		
Receivables from Exchange Transactions - Property Rental Debtors		-		-			-					- 1	× .	
Interest on Arrear Debtor Accounts		-			-	· ·	-			-		•	× .	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			1.00				30	1 GC				-e		
Other		-	08	-	-			30	-	-	· · ·	-	× .	
Total By Income Source	•		•		-	•				-	-	-	•	
Debtors Age Analysis By Customer Group														
Organs of State							-	-	:*	-				
Commercial			-		-					-		.		-
Households					-							_	-	
Other			· · · · · · ·		· · ·						· · ·			
Total By Customer Group		-			-		-	-	-	-		350	-	-
Part 5: Creditor Age Analysis											-			
	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal				
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				

R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		251	-	-	-	-			-
Bulk Water					-	-	-	-	· · ·	-
PAYE deductions					-	-	-	8		-
VAT (output less input)		22	1.50				-			-
Pensions / Retirement		-						-		-
Loan repayments			223				-	-		
Trade Creditors							-		· · ·	-
Auditor-General			142							-
Other	1 732	25,0%	1 189	17,1%	4 013	57,9%		-	6 934	100,0%
Total	1732	25,0%	1 189	17,1%	4 0 1 3	57,9%	•	-	6 934	100,0%

Contact Details			
Municipal Manager	Dr Nontobeko Mahlaleia	013 759 8531	
Financial Manager	Mr Oupe Mokoena	013 759 8513	

Source Local Government Database

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

# Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
	-							
Operating Revenue and Expenditure								
Operating Revenue	357 859	104 752	29,3%	104 752	29,3%	92 453	29,3%	13,3%
Exchange Revenue								
Service charges - Electricity	88 791	18 683	21,0%	18 683	21,0%	11 162	11,8%	67,49
Service charges - Water	20 134	5 373	26,7%	5 373	26,7%	4 914	24,3%	9,39
Service charges - Waste Water Management	14 926	3 644	24,4%	3 644	24,4%	3 536	27,0%	3,0
Service charges - Waste Management	12 030	2 849 186	23,7%	2 849	23,7%	2 785	24,4%	2,3
Sale of Goods and Rendering of Services Agency services	3 234		5,8%	186	5,8%	126	11,3%	48,1
Interest	· ·	8					( E)	-
Interest earned from Receivables	13 610	-			-		10.00	
Interest earned from Current and Non Current Assets	1 727	662	38,3%	662	38,3%	413	12,9%	60,4
Dividends	-	12	25	12		-	13	10
Rent on Land	46 15 664	12 3 943	25,4%	12 3 943	25,4%	11 210	00.000	7,05
Rental from Fixed Assets Licence and permits	15 664	3 943	25,2%	3 943	25,2%	210	89,2%	1 781,45
Operational Revenue	1 603	(420)	(26,2%)	(420)	(26,2%)	325	10,4%	(229,1%
Non-Exchange Revenue	.005	(420)	(20,270)	(420)	(20,2%)	325	10,4%	1000,10
	77 476	32 060	41,4%	32 060	41,4%	37 809	E I EN	45.00
Property rates Surcharges and Taxes	11,476	32 060	41,4%	32 060	41,476	37 809	54,5%	(15,2%
Fines, penalties and forfeits	14 195	78	,5%	78	,5%	(20)	(,2%)	(486,6%
Licences or permits	14 100		,070		,010	(20)	(2.0)	(400,07
Transfer and subsidies - Operational	94 407	37 683	39,9%	37 683	39,9%	31 183	36,3%	20,8
Interest			-	-	-	20		1
Fuel Levy			2		21		1.00	2
Operational Revenue	· · ·				· · · ·			
Gains on disposal of Assets	÷				1.1		191	2
Other Gains Discontinued Operations	1 :	14. 21	2 3	1	34 I GE	0		582,49
Operating Expenditure	520 875	70 795	13.6%	70 795	13.6%	67 586	17.6%	4,7%
Employee related costs	127 880	22 298	17,4%	22 298	17,4%	29 825	24,6%	(25,2%
Remuneration of councillors	8 611	1 233	14,3%	1 233	14,3%	86	1,0%	1 339.15
Bulk purchases - electricity	94 147	25 407	27,0%	25 407	27,0%	25 645	33,7%	(,99
Inventory consumed	31 896	3 646	11,4%	3 646	11,4%	3 770	12,7%	(3,39
Debt impairment	51 095		e e					
Depreciation and amortisation	121 937						1.4	3
Interest	10 000	6 274	62,7%	6 274	62,7%	3 605	90,1%	74,0
Contracted services	44 902	6 887	15,3%	6 887	15,3%	2 868	13,8%	140,1
Transfers and subsidies	·		2		8		1	
Irrecoverable debts written off		E 05.1	40.00			1 700		
Operational costs	30 407	5 051	16,6%	5 051	16,6%	1 787	7,5%	182,75
Losses on disposal of Assets Other Losses				*: 4)			21	
Surplus/(Deficit)	(163 016)	33 957		33 957		24 868		
Transfers and subsidies - capital (monetary allocations)	49 786	4 145	8,3%	4 145	8,3%	4 766	8,9%	(13,0%
Transfers and subsidies - capital (in-kind)	· · · ·			-	· · ·			2
urplus/(Deficit) after capital transfers and contributions	(113 230)	38 102		38 102		29 634		100
Income Tax urplus/(Deficit) after income tax	(113 230)	38 102	-	38 102	•	29 634		
Share of Surplus/Deficit attributable to Joint Venture	(110 200)	44 10L		44144		20 004		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities					-			
surplus/(Deficit) attributable to municipality	(113 230)	38 102		38 102		29 634	1	1
	(110 200)	JO 102				20 004		
Share of Surplus/Deficit attributable to Associate			r 2.					
Intercompany/Parent subsidiary transactions	(113 230)	38 102		38 102		29 634		
Surplus/(Deficit) for the year	(113 230)	38 102		38 102		29 634		

			2023/24			203	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	58 091	3 773	6,5%	3 773	6,5%	7 690	10,7%	(50,9%)
National Government	49 786	3 711	7,5%	3711	7.5%	6 967	13,1%	(46,7%)
Provincial Government	40700	0711	1,070	5711	1,070	-	10,170	(40,770
District Municipality							<u></u>	
Transfers and subsidies - capital (monetary alloc)/Departm Ag						1.47		
Transfers recognised - capital	49 786	3 711	7,5%	3 711	7.5%	6 967	13,1%	(46,7%)
Borrowing	40700	•	1,010		-		-	(40,770
Internally generaled funds	8 305	62	,7%	62	,7%	723	3,9%	(91,4%
Capital Expenditure Functional	58 091	3 773	6,5%	3 773	6,5%	7 844	10,9%	(51,9%
Municipal governance and administration	4 425	62	1,4%	62	1,4%	230	5,1%	(73,0%
Executive and Council	-		· · · ·					
Finance and administration	4 425	62	1,4%	62	1,4%	230	5,1%	(73,09
Internal audit		-						
Community and Public Safety	1 300			293				
Community and Social Services	÷:						8	
Sport And Recreation		1.5	× .		25			
Public Safety	1 300	-	-		8		100	
Housing						-	1.1	
Health					3			
Economic and Environmental Services	11 780	-		32		326	1,8%	(100,0%
Planning and Development	-				-	14	,3%	(100,0%
Road Transport	11 780	14	· · ·		-	312	2,3%	{100,0%
Environmental Protection	-		-		-		· ·	
Trading Services	40 586	3 711	9,1%	3 711	9,1%	7 288	15,3%	(49,1%
Energy sources	3 735	54.L	~	-	~	5 718	29,9%	(100,0%
Water Management	5 751		+	0		165	1,7%	(100,09
Waste Water Management	31 100	3 711	11,9%	3 711	11,9%	1 405	8,2%	164,19
Waste Management			•		•		1	· ·
Other	385	• ))	•		•		•	

			2023/24			202	2/23	
	Budget	First C	Juarter	Year t	o Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	405 515	95 997	23,7%	95 997	23,7%	89 604	24,9%	7,1
Property rates	61 981	10 163	16.4%	10 163	16.4%	12 167	18,2%	(16,59
Service charges	125 011	19 465	15,6%	19 465	15,6%	19 885	15,4%	(2,1
Other revenue	72 603	(1 779)	(2,4%)	(1 779)	(2,4%)	4 461	19,7%	(139,9
Transfers and Subsidies - Operational	94 407	40 103	42,5%	40 103	42,5%	34 563	40,2%	16,0
Transfers and Subsidies - Capital	49 786	27 987	56,2%	27 987	56,2%	18 500	34,7%	51,3
Interest	1 727	58	3,3%	58	3,3%	29	,9%	100,0
Dividends		E3	8	C			8	
Payments	(373 484)	(32 711)	8,8%	(32 711)	8,8%	(27 533)	9,7%	18,8
Suppliers and employees	(363 484)	(32 711)	9,0%	(32 711)	9,0%	(27 533)	9,8%	18,8
Finance charges	(10 000)	5.						
Transfers and grants								
Net Cash from/(used) Operating Activities	32 030	63 285	197,6%	63 285	197,6%	62 071	82,4%	2,0
Cash Flow from Investing Activities								
Receipts						•	~	
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)				e 1	-			
Decrease (increase) in non-current receivables					-			
Decrease (increase) in non-current investments	· · ·	-					120	a
Payments	(66 805)	(7 883)	11,8%	(7 883)	11,8%	(24 010)	35,4%	(67,29
Capital assets	(66 805)	(7 883)	11,8%	7 883	11,8%	24 010	35,4%	67,2
Net Cash from/(used) Investing Activities	(66 805)	(7 883)	11,8%	(7 883)	11,8%	(24 010)	35,4%	(67,29
Cash Flow from Financing Activities								
Receipts		(2)		(2)		(11)		(80,0%
Short term loans	-						-	-
Borrowing long term/refinancing		- E		- 2				à
Increase (decrease) in consumer deposits		(2)		(2)		(11)	-	(80,0
Payments	· · ·							
Repayment of borrowing			· · · ·	- F				3
Net Cash from/(used) Financing Activities	· ·	(2)	-	(2)	•	(11)	-	(80,0%
Vet Increase/(Decrease) in cash held	(34 774)	55 401	(159,3%)	55 401	(159,3%)	38 050	503,9%	45,6
Cash/cash equivalents at the year begin.	22 126	7 518	34,0%	7 518	34,0%	22 126	28,1%	(66,0
		62 919	(497,5%)	62 919	(497,5%)	60 176	69.8%	4,6

	0 - 30	Days	31 - 60	) Days	61 - 96	) Days	Over 9	0 Days	Tota	al		ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 793	3,1%	3 651	6,2%	1 286	2,2%	51 936	88,5%	58 665	10,4%		1.53	2 J	
Trade and Other Receivables from Exchange Transactions - Electricity	3 850	2,0%	92 885	49,2%	2 458	1,3%	89 561	47,4%	188 754	33,6%	-			
Receivables from Non-exchange Transactions - Property Rates	5 541	2,8%	63 031	31,5%	13 559	6,8%	117 724	58,9%	199 855	35,6%	-			
Receivables from Exchange Transactions - Waste Water Management	1 324	4,0%	2 419	7,4%	767	2,3%	28 207	86,2%	32 718	5,8%			× .	
Receivables from Exchange Transactions - Waste Management	1 018	3,0%	2 273	6,7%	725	2,1%	29 845	88,1%	33 860	6,0%		1.0		
Receivables from Exchange Transactions - Property Rental Debtors	0	.4%	0	,4%	0	.4%	103	98,7%	105		-	- E		
Interest on Arrear Debtor Accounts	1 322	3,2%	1 244	3,0%	1 300	3,2%	37 317	90,6%	41 183	7,3%	-	0.00		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	5				÷ .	100			· ·		Po.	~	
Other	6	,1%	2 841	43,9%	3		3 622	56,0%	6 472	1,2%				
Total By Income Source	14 854	2,6%	168 345	30,0%	20 098	3,6%	358 315	63,8%	561 612	100,0%		-	•	-
Debtors Age Analysis By Customer Group														
Organs of State	3 231	2,3%	31 817	23,0%	10 901	7,9%	92 501	66,8%	138 449	24,7%	-	-		
Commercial	3 186	3,7%	32 909	38,2%	2 046	2,4%	48 099	55,8%	86 241	15,4%	-		-	-
Households	8 437	2,5%	103 619	30,8%	7 151	2,1%	217 715	64,6%	336 922	60,0%				
Other	-			1.00			145						-	
Total By Customer Group	14 854	2,6%	168 345	30,0%	20 098	3,6%	358 315	63,8%	561 612	100,0%		-		-

	0 - 30 Da	0 - 30 Days		31 - 60 Days		ays	Over 90 Days		Total	
thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 223	29,7%	8 824	31,9%	10 624	38,4%	1.0		27 670	11,59
Bulk Water			.		27				1.00	
PAYE deductions					3	÷ .	1.4	~	520	
VAT (output less input)		2	÷	124	22	× .	· - ·	2	·	-
Pensions / Retirement		1.2		100		¥.		÷	34.0	
Loan repayments				1.66	G4	÷	245	÷ .	245	32
Trade Creditors	7 385	3,5%	8 150	3,8%	5 576	2,6%	192 571	90,1%	213 682	88,5
Auditor-General		- C		1.00	98	8		÷	(H)	3
Other		162		- 10 C		×	(	×	(*)	
Total	15 608	6,5%	16 974	7,0%	16 199	6,7%	192 571	79,8%	241 353	100,0%

Contact Details			
Municipal Manager	Ms S Tseka (Acting)	013 253 7628	
Financial Mana jer	Mr A M Tshesane	013 253 7711	

Source Local Government Database

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

#### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure								
Operating Revenue	4 709 690	1 124 693	23.9%	1 124 693	23.9%	980 603	24,5%	14,79
	4/09/090	1 124 033	23,3%	1 124 055	23,370	500 000	24,370	14,7
Exchange Revenue								
Service charges - Electricity	1 792 979	396 963	22,1%	396 963	22,1%	318 046	24,0%	24,85
Service charges - Water	552 380	103 593	18,8%	103 593	18,8%	108 872	19,3%	(4,89
Service charges - Waste Water Management	164 245 226 015	37 373 40 374	22,8%	37 373 40 374	22,8% 17,9%	36 939 34 878	22,4%	1,2
Service charges - Waste Management Sale of Goods and Rendering of Services	19 087	40 374 3 923	17,9% 20,6%	40 374 3 923	20,6%	4 150	23,3%	(5,59
Agency services Interest	2 961	3 923 709	23,9%	709	23,9%	705	1,5%	,6,0,0
Interest Interest earned from Receivables	307 020	76 268	24.8%	76 268	24,8%	71 784	26,5%	6,2
Interest earned from Current and Non Current Assels	4 145	2 334	56,3%	2 334	56,3%	329	25,1%	610,2
Dividends	200	2 334	00,076	2 004	00,0 %	525	20,110	010,2
Rent on Land	200				1 ( ) ( ) ( )			1 1
Rental from Fixed Assets	19 000	4 279	22.5%	4 279	22.5%	3 884	22,1%	10,2
Licence and permits	432	52	12,1%	52	12,1%	69	14.7%	(24,55
Operational Revenue	67 415	3 425	5,1%	3 425	5,1%	7 172	18,3%	(52,29
Non-Exchange Revenue		. 120						
Property rates	874 676	185 810	21,2%	185 810	21,2%	176 903	21,9%	5,0
Surcharges and Taxes	014 070	105 0 10	21,270	100 010	21,24	170 303	21,50	0,0
Fines, penalties and forfeits	29 353	7 324	25,0%	7 324	25,0%	6 006	22,6%	21,9
Licences or permits		5		124				
Transfer and subsidies - Operational	584 869	245 110	41.9%	245 110	41,9%	195 527	38,5%	25,4
Interest	66 484	17 155	25,8%	17 155	25,8%	15 339	27,5%	11,8
Fuel Levy	2		2		5		50	
Operational Revenue					a -			
Gains on disposal of Assets				÷2	. э			
Other Gains Discontinued Operations	(1 572)		20 20		3			10 - 10 10
Operating Expenditure	4 909 490	859 594	17,5%	859 594	17,5%	1 386 261	33.0%	(38,0%
Employee related costs	1 063 989	258 550	24,3%	258 550	24,3%	251 921	24,3%	2,6
Remuneration of councillors	34 141	7 723	22,6%	7 723	22,6%	5 640	17,4%	36,9
Bulk purchases - electricity	1 650 385	273 088	16.5%	273 088	16.5%	425 847	36,8%	(35,99
Inventory consumed	206 690	33 752	16,3%	33 752	16,3%	16 993	11,5%	98,6
Debt impairment	722 059	120 343	16,7%	120 343	16,7%	523 870	77,6%	(77,05
Depreciation and amortisation	297 385			7.				
Interest	99 331	58 121	58,5%	58 121	58,5%	94 622	42,5%	(38,69
Contracted services	455 941	67 544	14,8%	67 544	14,8%	49 173	13,5%	37,4
Transfers and subsidies	5 900		÷		- a	41	1,0%	(100,09
Irrecoverable debts written off	156 949		÷			2	(a)	
Operational costs	216 719	40 472	18,7%	40 472	18,7%	18 154	8,4%	122,9
Losses on disposal of Assets	· · ·		2					3
Other Losses		1.4	8		e	(÷)		
iurplus/(Deficit)	(199 800)	265 099		265 099		(405 657)		
Transfers and subsidies - capital (monetary allocations)	216 069	47 192	21,8%	47 192	21,8%	1 000	,5%	4 619,2
Transfers and subsidies - capital (in-kind)	7 000			*	-	· · ·	-	
urplus/(Deficit) after capital transfers and contributions	23 268	312 292		312 292		(404 657)	- 1.1	
Income Tax		040.000		949 000		(404 657)	3	
urplus/(Deficit) after income tax	23 268	312 292		312 292		(404 65/)		
Share of Surplus/Deficit attributable to Joint Venture			· ·		-			-
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	23 268	312 292		312 292		(404 657)		
Share of Surplus/Deficit attributable to Associate						3	- E	
Intercompany/Parent subsidiary transactions	-			-			. Э	-
Surplus/(Deficit) for the year	23 268	312 292		312 292		(404 657)		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	241 269	48 340	16.7%	40 340	16,7%	18 332	8.3%	120,09
	216 069	40 340		40 340	18,7%	17 335	8,6%	
National Government	216 069	40 340	18,7%		16,7%	17 335	8,0%	132,1
Provincial Government		S	5	100	÷			
District Municipality	7 000	÷	5			Č.		
Transfers and subsidies - capital (monetary alloc)(Departm Ag					-	47.005		400 7
Transfers recognised - capital	223 069	40 340	18,1%	40 340	18,1%	17 335	8,2%	132,7
Borrowing						997	40.09/	(100.00
Internally generated funds	18 200	-		2+0	-	997	10,0%	(100,04
Capital Expenditure Functional	241 269	40 340	16,7%	40 340	16,7%	18 332	8,3%	120,0
Municipal governance and administration	6 700				-	2	,2%	(100,0
Executive and Council	- 1	- 1			-	-	· ·	
Finance and administration	6 700	-				2	,2%	{100,0
Internal audit		- 1	-		-	-	-	
Community and Public Safety	5 664			-		2 577	46,8%	(100,04
Community and Social Services	2 000	2				2 540	84,7%	(100,0
Sport And Recreation	3 664	-	-		-	37	1,5%	(100,0
Public Safety				-	-			
Housing				-	-		8	
Health	2		-	-			- G.	
Economic and Environmental Services	12 500	-	-			638	3,0%	(100,0
Planning and Development	-			-	-	-	-	
Road Transport	12 000	-	-	-		638	5,5%	(100,0
Environmental Protection	500	-	-	-	- 1		э.	· ·
Trading Services	216 404	40 340	18,6%	40 340	18,6%	15 116	7,8%	166,9
Energy sources	69 404	4 630	6,7%	4 630	6,7%	996	1,8%	
Water Management	64 000	18 005	28,1%	18 005	28,1%	9 290	30,5%	
Waste Water Management	82 000	16 864	20,6%	16 864	20,6%	4 831	4,6%	
Waste Management	1 000	840	84,0%	840	84,0%		· ·	(100,0
Other	· ·			100	•		· ·	

			2023/24			202	22/23	
	Budget	First C	luarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities		6						
Receipts	4 102 052	915 354	22,3%	915 354	22,3%	809 513	25,6%	13,19
Property rates	699 741	120 446	17.2%	120 446	17,2%	130 346	23,1%	(7.69
Service charges	2 188 495	405 693	18,5%	405 693	18,5%	368 296	23,9%	10,2
Other revenue	408 423	22 592	5,5%	22 592	5,5%	35 417	10.6%	(36,29
Transfers and Subsidies - Operational	584 869	256 567	43,9%	256 567	43,9%	197 523	38,9%	29,9
Transfers and Subsidies - Capital	216 069	110 056	50,9%	110 056	50,9%	77 930	37,3%	41,2
Interest	4 295		12					
Dividends	160				1.1	7.1		
Payments	(3 881 997)	(666 211)	17,2%	(666 211)	17,2%	(222 609)	7,6%	199,39
Suppliers and employees	(3 777 016)	(666 211)	17,6%	(666 211)	17,6%	(222 609)	8,2%	199,3
Finance charges	(99 331)							
Transfers and grants	5 650							
Net Cash from/(used) Operating Activities	220 055	249 142	113,2%	249 142	113,2%	586 904	251,7%	(57,5%
Cash Flow from Investing Activities								
Receipts	1 416				-	3	8	
Proceeds on disposal of PPE							· · · · ·	
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables					1.2			
Decrease (increase) in non-current investments	1 416			÷.				
Payments	(234 269)	(62 833)	26,8%	(62 833)	26,8%	(17 760)	8,4%	253,89
Capital assets	(234 269)	(62 833)	26,8%	(62 833)	26,8%	(17 760)	8,4%	253,8
Net Cash from/(used) Investing Activities	(232 852)	(62 833)	27,0%	(62 833)	27,0%	(17 760)	8,4%	253,89
Cash Flow from Financing Activities								
Receipts		-	•	-	•	(607)	· ·	(100,0%
Short term loans			-		-		12	
Borrowing long term/refinancing	-	-	-	· ·	-		×	
Increase (decrease) in consumer deposits		-	-	· ·	9	(607)		(100,09
Payments	· · ·	-		•	•	•		ĸ
Repayment of borrowing Net Cash from/(used) Financing Activities		· · ·	· ·			(607)	5,9%	(100,0%
Net Increase/(Decrease) in cash held	(12 797)	186 309	(1 455,8%)	186 309	(1 455,8%)	568 537	5 022,0%	(67,2%
Cash/cash equivalents at the year begin:	28 477	36 223	127,2%	36 223	127,2%	9 969	24,8%	263,4
Cash/cash equivalents at the year end:	15 679	222 478	1 418,9%	222 478	1 418,9%	587 051	1 140,0%	(62,1%

Part 4:	Debtor	Age	Anal	/sis
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Part 4. Debtor Age Analysis	0 - 30 1	Days	31 - 60	Days	61 - 90	Days	Over 90	Days	Tota	1	Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Arnount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 789	2,1%	26 964	1,5%	21 763	1,2%	1 752 037	95,2%	1 839 553	23,4%	-			-
Trade and Other Receivables from Exchange Transactions - Electricity	110 901	7,7%	62 585	4,4%	84 518	5,9%	1 174 776	82,0%	1 432 780	18,3%		-		-
Receivables from Non-exchange Transactions - Property Rates	55 607	5,4%	29 186	2,8%	64 070	6,2%	881 348	85,6%	1 030 211	13,1%				-
Receivables from Exchange Transactions - Waste Water Management	13 254	2,0%	9 326	1,4%	7 783	1,2%	624 951	95,4%	655 314	8,3%				-
Receivables from Exchange Transactions - Waste Management	13 741	2,8%	10 057	2,1%	9 344	1,9%	450 818	93,2%	483 960	6,2%	-			-
Receivables from Exchange Transactions - Property Rental Debtors		-		52			1 839	100,0%	1 839	1.0				-
Interest on Arrear Debtor Accounts	32 758	4,5%	32 104	4,4%	63 406	8,7%	604 239	82,5%	732 507	9,3%				-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-										-			
Other	345		185		554		1 671 665	99,9%	1 672 749	21,3%				-
Total By Income Source	265 394	3,4%	170 407	2,2%	251 439	3,2%	7 161 673	91,2%	7 848 913	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 678	7,3%	7 295	5,5%	5 651	4,3%	109 098	82,8%	131 722	1,7%	-			-
Commercial	167 602	2,6%	126 488	2,0%	220 322	3,4%	5 951 845	92,0%	6 466 257	82,4%				-
Households	88 115	7.0%	36 624	2,9%	25 465	2,0%	1 100 730	88,0%	1 250 934	15,9%				
Other	-			30	а.									-
Total By Customer Group	265 394	3,4%	170 407	2,2%	251 439	3,2%	7 161 673	91,2%	7 848 913	100,0%	(e)			-

# Part 5: Creditor Age Analysis

	0 - 30 Da	ays	31 - 60	Days	61 - 90	Days	Over 90	D Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		305 514	7,0%	2 124		4 031 776	92,9%	4 339 414	61,29
Bulk Water	-			-		100	70 635	100,0%	70 635	1,09
PAYE deductions			~						21	-
VAT (output less input)				~			24		e .	
Pensions / Retirement							× .		<ul> <li></li></ul>	
Loan repayments							3			
Trade Creditors	38 417	1,4%	8 817	,3%	6 730	,3%	2 626 003	98,0%	2 679 967	37,89
Auditor-General					2			-		
Other		17		2.L					e/	
Total	38 417	.5%	314 331	4,4%	8 854	,1%	6 728 414	94,9%	7 090 015	100,09

Contact Details Municipal Manager Financial Manager Mr Humphry Sizwe Mayisela Ms Veronica Ndhlovu 013 690 6208 013 690 6241

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First (	Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
	1							
Operating Revenue and Expenditure				249 974	60.0%	132 904	36,9%	88,1%
Operating Revenue	391 721	249 974	63,8%	249 514	63,8%	132 904	30,970	00,17
Exchange Revenue								
Service charges - Electricity			2					
Service charges - Water		-		-	00.7%	-	00.70	0.001.00
Service charges - Waste Water Management	1 000	937	93,7%	937	93,7%	27	20,7%	3 394,39
Service charges - Waste Management								
Sale of Goods and Rendering of Services	38			~				
Agency services Interest	· ·							
Interest Interest earned from Receivables		-		~				
Interest earned from Current and Non Current Assets	21 070	2 741	13,0%	2 741	13,0%	2 406	21,9%	13,99
Dividends	21010	2.01						
Rent on Land								1
Rental from Fixed Assets	550						10 A	22
Licence and permits	700	38	5,5%	38	5,5%	220	43,1%	
Operational Revenue	24 539	3 713	15,1%	3 713	15,1%	2 394	20,9%	55,19
Non-Exchange Revenue	1							
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeils	I							-
Licences or permits					1 S		121	
Transfer and subsidies - Operational	343 825	242 545	70,5%	242 545	70,5%	127 856	38,2%	89,79
Interest								
Fuel Levy	2				34		245	-
Operational Revenue	· ·		(a.)		1.4		1.00	9
Gains on disposal of Assets		25	SIL				06	2
Other Gains	· ·		9.1		:e		0.00	-
Discontinued Operations	· ·						2.82	· ·
Operating Expenditure	401 383	194 044	48.3%	194 044	48.3%	81 641	21,4%	137,79
Employee related costs	231 914	52 071	22,5%	52 071	22,5%	49 616	22,8%	4,99
Remuneration of councillors	15 943	3 543	22,2%	3 543	22,2%	3 797	25,6%	(6,7%
Bulk purchases - electricity				8				
Inventory consumed	2 825	97	3,4%	97	3,4%	152	5,0%	(36,4%
Debt impairment		2	1.1	÷.	17	5		
Depreciation and amortisation	26 821	6 020	22,4%	6 020	22,4%	6 197	24,3%	(2,9%
Interest	1 480		1.	2		-	C 5	
Contracted services	42 092	13 723	32,6%	13 723	32,6%	9 002	18,8%	
Transfers and subsidies	7 750	104 052	1 342,6%	104 052	1 342,6%	205	6,5%	50 722,59
Irrecoverable debts written off				÷.	· · ·		161	
Operational costs	72 557	14 540	20,0%	14 540	20,0%	12 673	18,5%	14,79
Losses on disposal of Assets	-							
Other Losses		-						
Surptus/(Deficit)	(9 662)	55 930		55 930		51 263		
Transfers and subsidies - capital (monetary allocations)	2 485	329	13,2%	329	13,2%	486	19,6%	(32,2%
Transfers and subsidies - capital (in-kind)	· · ·				· · · ·			
Surplus/(Deficit) after capital transfers and contributions	(7 177)	56 259		56 259	- 1 M	51 749		
Income Tax	· · ·				-			
Surplus/(Deficit) after income tax	(7 177)	56 259		56 259		51 749		
Share of Surplus/Deficit attributable to Joint Venture			51					· ·
Share of Surplus/Deficit attributable to Minorities			·		-			
Surplus/(Deficit) attributable to municipality	(7 177)	56 259		56 259		51 749	· · · · · ·	
Share of Surplus/Deficit attributable to Associate			141	+		100	-	-
Intercompany/Parent subsidialy transactions		2	(4.5	-	-	1		
Surplus/(Deficit) for the year	(7 177)	56 259		56 259		51 749		

area. Supra recente ana Expenditare			2023/24			202	22/23	
	Budget	First (	Juarter	Year	to Date	First	Quarter	
thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
apital Revenue and Expenditure								
Source of Finance								-
National Government								
Provincial Government								
District Municipality								
				-				
Transfers and subsidies - capital (monetary alloc)[Departm Ag		· ·				-		-
Transfers recognised - capital	÷	· ·	•				- ÷	
Borrowing Internally generated funds							540	
Capital Expenditure Functional	8 277	10	,1%	10	,1%	128	1,6%	(91,9
Municipal governance and administration	8 277	10	,1%	10	,1%	128	1,6%	(91,9
Executive and Council							8	
Finance and administration	8 277	10	,1%	10	,1%	128	1,6%	(91,9
Internal audit			- 1				· ·	
Community and Public Safety	-					-		-
Community and Social Services	-		-		-		· ·	
Sport And Recreation						-		
Public Safety			-					
Housing	-				-		· ·	
Health		-				-		
Economic and Environmental Services				-				
Planning and Development					-			
Road Transport	-	-	1.1				~	
Environmental Protection								
Trading Services	-					-	· ·	· ·
Energy sources					-			
Water Management				~	-			
Waste Water Management				-	141		· ·	
Waste Management	-			-	-			
Other	~							D

			2023/24			202	2/23	_
	Budget	First C	luarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	394 206	243 755	61,8%	243 755	61,8%	150 469	42,8%	62,09
Property rates								
Service charges	1 000	1 077	107,7%	1 077	107,7%	36	27,4%	2 931,6
Other revenue	1 327	69	5,2%	69	5,2%	10 292	439,2%	(\$9,39
Transfers and Subsidies - Operational	350 325	192 127	54.8%	192 127	54.8%	133 310	39,7%	44,1
Transfers and Subsidies - Capital	20 485	49 110	239,7%	49 110	239,7%	6 831	50,7%	619,0
Interest	21 070	1 372	6,5%	1 372	6,5%		-	(100,09
Dividends							-	
Payments	(374 729)	(81 202)	21,7%	(81 202)	21,7%	(11 647)	3,3%	597,25
Suppliers and employees	(374 729)	(81 202)	21,7%	(81 202)	21,7%	(11 647)	3,3%	597,2
Finance charges	-						¥	
Transfers and grants	· · ·	<u></u> 2		с				
let Cash from/(used) Operating Activities	19 477	162 553	834,6%	162 553	834,6%	138 822	(2 904,0%)	17,19
Cash Flow from Investing Activities								
Receipts	(29)							
Proceeds on disposal of PPE							-	
Decrease (Increase) in non-current debtors (not used)	22						-	
Decrease (increase) in non-current receivables	(29)				-		2	
Decrease (increase) in non-current investments							-	-
Payments	(8 277)				-	•	-	· ·
Capital assets	(8 277)		-				-	
Net Cash from/(used) Investing Activities	(8 306)		•		· · ·	· · · ·	-	
Cash Flow from Financing Activities								
Receipts	· · · · · · · · · · · · · · · · · · ·						-	-
Short term loans	100					100 C	-	-
Borrowing long term/refinancing	1.00		F 1		-		-	-
Increase (decrease) in consumer deposits							2	-
Payments						•	· ·	
Repayment of borrowing	245							
let Cash from/(used) Financing Activities		*	•	•	•	·	•	
let Increase/(Decrease) in cash held	11 171	162 553	1 455,2%	162 553	1 455,2%	138 822	(2 886,2%)	17,19
Cash/cash equivalents at the year begin:	255 951	243 687	95,2%	243 687	95,2%	255 951	165,0%	(4,8%
Cash/cash equivalents at the year end:	267 122	406 240	152,1%	406 240	152,1%	394 773	262.6%	2,95

## Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to tors	Impairment -E Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	221		12		23		=		2		-	× .		
Trade and Other Receivables from Exchange Transactions - Electricity	541				145	-	2	10	2					
Receivables from Non-exchange Transactions - Property Rates	1.00		~		181		~	100	Ξ.			8		
Receivables from Exchange Transactions - Waste Water Management	040		1.1				× .	- E						
Receivables from Exchange Transactions - Waste Management	:90				10		±		Ξ.					
Receivables from Exchange Transactions - Property Rental Debtors	00		5 E		08				× .			× .	8	
Interest on Arrear Debtor Accounts			1.0									× .		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	100	3			E1		±	1.1	÷		-	÷ .		
Other													· · · ·	
Total By Income Source	•	•	-	-	-	-		-	•		-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State				-	-						· ·			
Commercial	24						-			-				
Households	14.1							-		-		-	- 1	
Other	14.1		· · ·		-						-			
Total By Customer Group					-			-			-		× .	

## Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		a.	~	-				- 23	÷ .	
Bulk Water				-	1.51					
PAYE deductions	24		12		1.61			#3		
VAT (output less input)	5a."		# 3				2		~	
Pensions / Retirement	52.1	2			1.00		× .	- C	$\sim$	
Loan repayments	121			-	061		÷.	- E -	-	
Trade Creditors	127	76,8%				-	39	23,2%	166	100,0%
Auditor-General		× .			08			1.0	-	
Other		×		×	·					
Total	127	76,8%			•		39	23,2%	166	100,0%

Total	127	76,8%			
Contact Details					
Municipal Manager	Mr Ca Habile		0	17 801 7008	
Municipal Managar					

Source Local Government Database

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

## Part1: Operating Revenue and Expenditure

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
							-11-11-11-1	
Operating Revenue and Expenditure		100 million (1990)						
Operating Revenue	3 087 553	639 775	20,7%	639 775	20,7%	620 920	22,0%	3,0%
Exchange Revenue								
Service charges - Electricity	882 082	104 572	11,9%	104 572	11,9%	128 932	16,8%	(18,99
Service charges - Water	674 301	91 504	13,6%	91 504	13,6%	106 870	17,0%	(14,49
Service charges - Waste Water Management	172 527	36 383	21,1%	36 383	21,1%	35 810	22,3%	1,6
Service charges - Waste Management	171 626 5 123	34 919 1 693	20,3% 33.1%	34 919 1 693	20,3% 33.1%	35 212 1 716	21,6%	(,89) (1,39
Sale of Goods and Rendering of Services Agency services Interest	5 123	1 693	-	1 693	-	3	30,3%	(1,3)
Interest earned from Receivables	203 622	63 936	31,4%	63 936	31,4%	41 427	21,4%	54,3
Interest earned from Current and Non Current Assets	15 610	5 111	32,7%	5 111	32,7%	3 567	24,1%	43,3
Dividends	24		-					
Rent on Land	3						- ÷	
Rental from Fixed Assets	5 432	992	18,3%	992	18,3%	1 804	35,0%	(45,04
Licence and permits	1 1	22	1 - S.		(a)			``-
Operational Revenue	11 643	170	1,5%	170	1,5%	192	1,7%	(11,2
Non-Exchange Revenue	1				1			
Property rates	424 452	97 766	23,0%	97 766	23,0%	97 596	24,2%	2
Surcharges and Taxes								- i
Fines, penalties and forfeits	39 807	901	2,3%	901	2,3%	333	,9%	170,4
Licences or permits			8	11	223			-
Transfer and subsidies - Operational	457 114	198 124	43,3%	198 124	43,3%	163 408	39,9%	21,2
Interest	21 688	3 703	17,1%	3 703	17,1%	4 053	19,7%	(8,6
Fuel Levy	1.1.1	~			241			
Operational Revenue							8	50
Gains on disposal of Assets	2 500				1.00		93	
Other Gains Discontinued Operations	: :		9 3		। <u>अ</u> र अ	3 3	*i =	
Operating Expenditure	3 019 754	880 096	29,1%	880 096	29,1%	600 645	21,6%	46,5
Employee related costs	680 420	156 158	23,0%	156 158	23,0%	147 256	22,1%	6,0
Remuneration of councillors	33 822	2 179	6,4%	2 179	6,4%	6917	21,5%	(68,5
Bulk purchases - electricity	757 735	334 602	44.2%	334 602	44,2%	191 500	29,9%	74,7
Inventory consumed	504 571	140 347	27,8%	140 347	27,8%	116 624	24,6%	20,3
Debt impairment	220 158	-		*/				
Depreciation and amortisation	205 829	31 646	15,4%	31 646	15,4%	48 173	24,5%	(34,3
Interest	140 087	117 183	83,7%	117 183	83,7%	33 276	24,9%	252,2
Contracted services	305 025	76 523	25,1%	76 523	25,1%	42 924	15,3%	78,3
Transfers and subsidies	28 461	4 802	16,9%	4 802	16,9%		¥.	(100,05
Irrecoverable debts written off	5 - S		· ·	-			-	
Operational costs	143 647	16 655	11,6%	16 655	11,6%	13 966	12,0%	19,2
Losses on disposal of Assets			*		•	8	2) 	(00.00
Other Losses							*	(82,0
urplus/(Deficit)	67 799	(240 322)	10.00	(240 322)	10.00	20 276	10.0%	60.0
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	111 490	18 840	16,9%	18 840	16,9%	11718	12,2%	60,8
urplus/(Deficit) after capital transfers and contributions	179 289	(221 482)		(221 482)		31 994		23.0
Income Tax				•)	(* ) (* )			
urplus/(Deficit) after income tax	179 289	(221 482)		(221 482)		31 994		
Share of Surplus/Deficit attributable to Joint Venture	1	-	÷		(A)			-
Share of SulFlus/Deficit attributable to Minorities						2	-	
urplus/(Deficit) attributable to municipality	179 289	(221 482)		(221 482)	5.55	31 994		
Share of Surplus/Deficit attributable to Associate	(+	-		±0		-		
Intercompony/Parent subsidiary transactions				+			-	-
Surplus/(Deficit) for the year	179 289	(221 482)	31 1	(221 482)	2. J. M.	31 994		

			2023/24			202	22/23	
	Budget	First C	Juarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Totał Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	123 427	46 548	37,7%	46 548	37,7%	16 932	10,3%	174.9%
National Government	115 557	39 917	34,5%	39 917	34,5%	15 997	20,6%	149,5%
Provincial Government		0,011	-					
District Municipality								C 8.
Transfers and subsidies - capital (monetary alloc)(Departm Ag			2.1		<u></u>	2 - C	181	1
Transfers recognised - capital	115 557	39 917	34.5%	39 917	34,5%	15 997	17,2%	149,5%
Borrowing			÷	161	54 I.	1.1	163	
Internally generated funds	7 870	6 631	84,3%	6 631	84,3%	935	1,3%	609,2%
Capital Expenditure Functional	172 677	48 663	28,2%	48 663	28,2%	16 932	10,3%	187,4%
Municipal governance and administration	8 550	2 229	26,1%	2 229	26,1%	93	,6%	2 304,0%
Executive and Council	1 300	115	8,8%	115	8,8%	5	,2%	2 195,69
Finance and administration	7 250	2 114	29,2%	2 114	29,2%	88	,6%	2 310,29
Internal audit		8	8	-		-		
Community and Public Safety	10 750		· ·			-	· ·	
Community and Social Services	3 500	e) –	3			-	-	( S
Sport And Recreation	-	5	0		12.1		-	
Public Safety	7 250	5	÷		1.1			
Housing			-		1.1	-	· ·	
Health		20	2				-	
Economic and Environmental Services	68 727	18 554	27,0%	18 554	27,0%	8 059	11,2%	130,29
Planning and Development	45 407	13 923	30,7%	13 923	30,7%	8 059	13,7%	72,89
Road Transport	22 300	4 632	20,8%	4 632	20,8%		÷1	(100,0%
Environmental Protection	1 020	_ E	9.			3		
Trading Services	84 650	27 880	32,9%	27 880	32,9%	8 780	14,1%	217,59
Energy sources	48 650	20 694	42,5%	20 694	42,5%	7 938	23,2%	160,79
Water Management	30 000	5 736	19,1%	5 736	19,1%		21	(100,09
Waste Water Management	12	1 450	•	1 450		-		(100,09
Waste Management	6 000		•		· ·	842	10,0%	(100,0%
Other			•		•	5		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	2 706 673	630 125	23,3%	630 125	23,3%	603 194	27,9%	4,5
Property rates	340 030	76 715	22,6%	76 715	22,6%	115 546	41,9%	(33,6%
Service charges	1 714 900	275 702	16,1%	275 702	16,1%	285 987	22,0%	(3,65
Other revenue	67 529	10 290	15,2%	10 290	15,2%	8 438	11,8%	21,9
Transfers and Subsidies - Operational	457 114	208 653	45,6%	208 653	45,6%	164 041	38,7%	
Transfers and Subsidies - Capital	111 490	53 814	48,3%	53 814	48,3%	26 564	32,8%	102,6
Interest	15 610	4 951	31,7%	4 951	31,7%	2 617	17,7%	89,2
Dividends		14			125		241	· ·
Payments	(2 595 404)	(337 440)	13,0%	(337 440)	13,0%	(305 240)		
Suppliers and employees	(2 455 318)	(337 440)	13,7%	(337 440)	13,7%	(305 240)	13,7%	10,5
Finance charges	(140 087)	:			(e.)		241	×
Transfers and grants			-		000.001		(4.40.70()	-
Net Cash from/(used) Operating Activities	111 269	292 686	263,0%	292 686	263,0%	297 954	(146,7%)	(1,8%
Cash Flow from Investing Activities								
Receipts	(13 364)	12	÷	8		2		
Proceeds on disposal of PPE		2	- S (		1.00			
Decrease (Increase) in non-current debtors (not used)	÷	- 12 M			1.01		261	
Decrease (increase) in non-current receivables	275	54 L			:=:		24	
Decrease (increase) in non-current investments	(13 639)	14	× .		(40)			
Payments	(172 677)	(74 006)	42,9%	(74 006)	42,9%	(18 387)	11,2%	302,59
Capital assets	(172 677)	(74 006)	42,9%	(74 006)	42,9%	(18 387)	11,2%	
Net Cash from/(used) Investing Activities	(186 040)	(74 006)	39,8%	(74 006)	39,8%	(18 387)	9,2%	302,5
Cash Flow from Financing Activities								
Receipts		(200)		(200)	-	(156)		28,8
Short term loans		34			-			
Borrowing long term/refinancing					-		-	
Increase (decrease) in consumer deposits		(200)	×.,	(200)		(156)		28,8
Payments					- 1	-	· ·	· ·
Repayment of borrowing	-				550			
Net Cash from/(used) Financing Activities		(200)	•	(200)		(156)	-	28,8%
Net Increase/(Decrease) in cash held	(74 771)	218 480	(292,2%)	218 480	(292,2%)	279 411	(69,5%)	(21,89
Cash/cash equivalents at the year begin:	256 446	174 234	67,9%	174 234	67,9%	230 452	113,4%	(24,49
Cash/cash equivalents at the year end	181 674	341 210	187,8%	341 210	187,8%	509 863	(256,3%)	(33,19

Part 4: Debtor Age Analysis	0 - 30 D	ays	31 - 60	Days	61 - 90	Days	Over 90	0 Days	Tota	1	Actual Bad Debt			Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52 512	5,0%	23 460	2,2%	17 900	1,7%	950 694	91,0%	1 044 567	28,7%	(137 095)	(13,1%)	-	
Trade and Other Receivables from Exchange Transactions - Electricity	50 259	11,3%	16 367	3,7%	11 540	2,6%	365 310	82,4%	443 476	12,2%	(42 521)	(9,6%)	-	
Receivables from Non-exchange Transactions - Property Rates	30 369	9,1%	12 276	3,7%	10 414	3,1%	282 286	84,2%	335 345	9,2%	(16 733)	(5,0%)	-	
Receivables from Exchange Transactions - Waste Water Management	14 688	3,8%	8 601	2,2%	7 331	1,9%	359 911	92,2%	390 530	10,7%	(54 843)	(14,0%)		
Receivables from Exchange Transactions - Waste Management	13 246	3,7%	7 774	2,2%	7 216	2,0%	330 802	92,1%	359 039	9,9%	(49 412)	(13,8%)		
Receivables from Exchange Transactions - Property Rental Debtors				-			1.00					1.50	-	
Interest on Arrear Debtor Accounts	22 877	3,3%	22 482	3,2%	22 308	3,2%	626 957	90,3%	694 624	19,1%	2	121	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	5	1.1		22	100				22		<u>5</u>	243	27	
Other	4 620	1,2%	3 315	.9%	96 515	26,1%	265 917	71,8%	370 367	10,2%	14 726	4,0%		
Total By Income Source	188 571	5,2%	94 276	2,6%	173 223	4,8%	3 181 877	87,5%	3 637 948	100,0%	(315 330)	(8,7%)		
Debtors Age Analysis By Customer Group														
Organs of State	6 886	12,5%	2 244	4,1%	1 643	3,0%	44 220	80,4%	54 993	1,5%		9.0		
Commercial	56 341	15,1%	10 783	2,9%	95 797	25,6%	211 015	56,4%	373 937	10,3%	(428)	(,1%)		
Households	125 344	3,9%	81 249	2,5%	75 783	2,4%	2 926 642	91,2%	3 209 018	88,2%	(314 903)	(9,8%)		
Other		-				10		× .		20		552	-	
Total By Customer Group	188 571	5,2%	94 276	2.6%	173 223	4.8%	3 181 877	87.5%	3 637 948	100.0%	(315 330)	(8,7%)	-	

### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90	) Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	127 976	11,9%	161 295	15,0%	155 069	14,4%	630 643	58,7%	1 074 984	20,99
Bulk Water	6 6 1 1	11,9%	6 722	12,1%	2 626	4,7%	39 614	71,3%	55 574	1,19
PAYE deductions		- S							-	
VAT (output less input)	8	э.					0.0	÷ .	5	
Pensions / Retirement		э.		90 -				× .	-	1.2
Loan repayments			3		281	× .	1.00		=	-
Trade Creditors	72 767	1,8%	28 172	,7%	9 301	,2%	3 907 715	97,3%	4 017 956	78,09
Auditor-General			12						=	
Other	-	14		21	572				5	
Total	207 355	4,0%	196 189	3,8%	166 996	3,2%	4 577 973	88,9%	5 148 513	100,0%

017 620 6279 017 620 6275

Contact Details Municipal Manager Financial Manager

Mr Elliol Maseko Ms Morufa Moloto

Source Local Government Database

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

## Part1: Operating Revenue and Expenditure

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 133 123	291 032	25,7%	291 032	25,7%	251 979	21,4%	15,5%
Exchange Revenue								
Service charges - Electricity	467 837	118 681	25,4%	118 681	25,4%	86 431	15,6%	37,39
Service charges - Water	84 373	(18 283)	(21,7%)	(18 283)	(21,7%)	20 011 9 927	20,3%	(191,4%) 55,0%
Service charges - Waste Water Management	42 599 33 115	15 391 7 300	36,1% 22,0%	15 391 7 300	36,1% 22,0%	9 927 7 137	12,8%	2,3
Service charges - Waste Management Sale of Goods and Rendering of Services	3 150	338	10,7%	338	10,7%	256	9,6%	32,0
Agency services	0		9. 	-	(R)	-	2	
Interest earned from Receivables	116 639	31 361	26.9%	31 361	26,9%	22 997	39,9%	36,4
Interest earned from Current and Non Current Assets Dividends	638	326 -	51,1%	326	51,1%	31	4,4%	947,0
Rent on Land		-						a .
Rental from Fixed Assets	2 502	545	21,8%	545	21,8%	394	18,7%	38,5
Licence and permits	1	2		2		-		(100,09
Operational Revenue	370	64	17,3%	64	17,3%	65	18,7%	(2,39
Non-Exchange Revenue Property rates	203 391	64 823	31,9%	64 823	31,9%	45 171	23,6%	43,5
Surcharges and Taxes	· ·	101	2	72	-		9	
Fines, penalties and forfeits	4 550	167	3,7%	167	3,7%	115	1,8%	45,5 (100,05
Licences or permits	173 957	2 70 316	40,4%	2 70 316	40,4%	59 444	37,4%	18,3
Transfer and subsidies - Operational Interest	1/3 90/	70 316	40,4%	70310	40,4%	03 444	37,470	10,3
Fuel Levy					1.0		5	-
Operational Revenue			× .		6			H
Gains on disposal of Assets					(E		. a	8
Other Gains Discontinued Operations	0		*		8. 21			5 3
Operating Expenditure	1 361 480	383 224	28,1%	383 224	28,1%	292 776	23,0%	30,99
Employee related costs	326 221	88 030	27,0%	88 030	27,0%	66 620	21,8%	32,1
Remuneration of councillors	13 913	4 102	29,5%	4 102	29,5%	3 077	23,6%	33,3
Bulk purchases - electricity	531 559	196 201	36,9%	196 201	36,9%	171 948	36,6%	14,1
Inventory consumed	80 345	5 368	6,7%	5 368	6,7%	4 465	4,4%	20,2
Debt impairment	69 319	- E			•		81	5
Depreciation and amortisation	82 660	12 130	14,7%	12 130	14,7%		2	(100,04
Interest	73 256	38 138	52,1%	38 138	52,1%	21 096	47,6%	80,8
Contracted services	123 768	18 000	14,5%	18 000	14,5%	14 722	12,2%	22,3
Transfers and subsidies Irrecoverable debts written off	1 100	- 4	,4%	4	.4%	14	1,3%	(68,99
Operational costs	59 339	21 251	35,8%	21 251	35,8%	10 834	17,8%	96,1
Losses on disposal of Assets	-		-		-			00
Other Losses							-	
Surplus/(Deficit)	(228 357)	(92 191)		(92 191)		(40 797)		
Transfers and subsidies - capital (monetary allocations)	40 637		•				9	
Transfers and subsidies - clipital (n-kind)	· ·		-					
Surplus/(Deficit) after capital transfers and contributions	(187 720)	(92 191)		(92 191)	1.0	(40 797)	and the second	1.1.3.4
Income Tax Surplus/(Deficit) after income tax	(187 720)	(92 191)	· ·	(92 191)	· · ·	(40 797)	-	
	(101 / 20)	(02.191)		(02.101)		(10/01)		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities			:					0
Surplus/(Deficit) attributable to municipality	(187 720)	(92 191)		(92 191)		(40 797)		154.1.1
	(101720)	(02.101)		(02.101)		(10 / 01)		
Share of Surplus/Deficit attributable to Associate IntercomPany/Parent subsidially transactions								<u></u>
Surplus/(Deficit) for the year	(187 720)	(92 191)	-	(92 191)		(40 797)		
embiged enternant tot me heat	(101 720)	(04 101)		(or 101)		(10701)		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First (	Quarter	]
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	75 687	17 322	22,9%	17 322	22,9%	926	1,7%	1 769,7
National Government	40 637	4 550	11,2%	4 550	11.2%	383	1,0%	1 086,9
Provincial Government	100	19 L		100	-		6	5
District Municipality		1.01		1.5	3	1 ( N	C.	
Transfers and subsidies - capital (monetary alloc)(Departm Ag		22				1		
Transfers recognised - capital	40 637	4 550	11,2%	4 550	11,2%	383	1,0%	1 086,9
Borrowing				-		500		-
Internally generated funds	35 050	12 773	36,4%	12 773	36,4%	543	3,2%	2 251,7
Capital Expenditure Functional	75 687	17 322	22,9%	17 322	22,9%	926	1,7%	1 769,7
Municipal governance and administration	17 000	3 843	22,6%	3 843	22,6%	24	,4%	16 004,8
Executive and Council						24	4,8%	
Finance and administration	17 000	3 843	22,6%	3 843	22,6%		-	(100,0
Internal audit	-+÷			-			2	
Community and Public Safety	234	-				2.82	-	,
Community and Social Services	184			-	-	-	2	
Sport And Recreation	50	-		-	•		8	2
Public Safety		-		-	-			
Housing	-					-		
Health		-						
Economic and Environmental Services	400	-			-	519	4,9%	(100,04
Planning and Development	-	-			-		<u></u>	
Road Transport	400	-			-	619	4,9%	(100,0
Environmental Protection				-		-	4 000	
Trading Services	58 052	13 480	23,2%	13 480	23,2%	383	1,0%	3 416,5
Energy sources	8 900	81	,9%	81 4 468	,9% 15.4%		2	(100,0
Water Management	28 952	4 468	15,4%	4 468	15,4%	383	2.7%	(100,0
Waste Water Management	2 000 18 200	8 930	10.11	8 930	49,1%	363	2,7%	(100,0
Waste Management	18 200	8 930	49,1%		49,1%			(100,0
Other	· · ·	· · · · ·	· · · · · ·		-		•	

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	965 458	280 909	29,1%	280 909	29,1%	234 286	21,9%	19,9%
Property rates	197 230	45 113	22.9%	45 113	22,9%	30 430	19,8%	48,3
Service charges	544 102	127 253	23,4%	127 253	23,4%	105 964	16,0%	20,1
Other revenue	9 527	(19 734)	(207,1%)	(19 734)	(207,1%)	637	1,1%	(3 193,39
Transfers and Subsidies - Operational	173 958	70 325	40,4%	70 325	40.4%	90 255	56,9%	
Transfers and Subsidies - Capital	40 640	57 821	142,3%	57 821	142,3%	7 000	18,5%	726,0
Interest		131		131	22		2	(100,09
Dividends						1		5 ×
Payments	(1 209 506)	(143 446)	11,9%	(143 446)	11,9%	(120 965)	10,8%	
Suppliers and employees	(1 209 506)	(143 446)	11,9%	(143 446)	11,9%	(120 965)	11,3%	18,6
Finance charges								
Transfers and grants	·					-	-	
Net Cash from/(used) Operating Activities	(244 048)	137 463	(56,3%)	137 463	(56,3%)	113 321	(249,8%)	21,39
Cash Flow from Investing Activities								
Receipts	1 367	125		-		*	200	
Proceeds on disposal of PPE		-				~		· ·
Decrease (Increase) in non-current debtors (not used)	÷				S .			e 🛛 🔿
Decrease (increase) in non-current receivables	26 208	-	1.4				-	
Decrease (increase) in non-current investments	(26 841)	=		E .		=		
Payments	(75 687)	(18 940)	25,0%	(18 940)	25,0%	(2 025)	3,7% 3,7%	
Capital assets	(75 687)	(18 940)	25,0%	(18 940)	25,0%		3,7%	835,2
Net Cash from/(used) Investing Activities	(74 319)	(18 940)	25,5%	(18 940)	25,5%	(2 025)	0,4%	635,27
Cash Flow from Financing Activities								
Receipts			•		•	(1)	-	(100,0%
Short term loans								
Borrowing long term/refinancing					-	(1)		(100,09
Increase (decrease) in consumer deposits								(100,07
Payments Receivment of borrowing					-			<u> </u>
Net Cash from/(used) Financing Activities						(1)	-	(100,0%
let Increase/(Decrease) in cash held	(318 367)	118 523	(37,2%)	118 523	(37,2%)	111 294	(160,0%)	6,5
Cash/cash equivalents at the year begin:	15 481	31 044	200,5%	31 044	200,5%	(539 963)	(16 111,4%)	
Cash/cash equivalents at the year end.	(302 886)	142 937	(47,2%)	142 937	(47,2%)	(44 386)	67,0%	
Casivoasir equivalents at the year end.	(302 009)	142 937	(47,2%)	142 531	(47,276)	(44 505)	L 01,07	(422,07

Part 4: Debtor Age Analysis	0 - 30 [	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal		ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 293	3,0%	5 176	1,4%	4 921	1,3%	354 073	94,3%	375 463	19,2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	51 375	17,6%	20 170	6,9%	12 768	4,4%	207 579	71,1%	291 891	14,9%	-		-	
Receivables from Non-exchange Transactions - Property Rates	11 678	2,8%	8 472	2,0%	12 423	3,0%	381 309	92,1%	413 882	21,1%		-		
Receivables from Exchange Transactions - Waste Water Management	10 252	5,0%	3 052	1,5%	2 807	1,4%	187 353	92,1%	203 464	10,4%		-	-	
Receivables from Exchange Transactions - Waste Management	2 934	1,9%	2 297	1,5%	2 164	1,4%	143 307	95,1%	150 703	7,7%		· ·	-	
Receivables from Exchange Transactions - Property Rental Debtors			1		-		9 032	100,0%	9 032	.5%			12	
Interest on Arrear Debtor Accounts	10 763	2,1%	10 512	2,1%	10 297	2,0%	476 789	93,8%	508 360	25,9%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	3	-	64	2	72	-			-		-			
Other			3			- N.	7 649	100,0%	7 652	.4%	-		· ·	
Total By Income Source	98 295	5,0%	49 681	2,5%	45 380	2,3%	1 767 092	90,1%	1 960 448	100,0%	-		· · · ·	14
Debtors Age Analysis By Customer Group														
Organs of State	18 226	11,1%	11 415	7,0%	13 186	8,0%	121 186	73,9%	164 013	8,4%	E			
Commercial	49 879	13,0%	14 996	3,9%	10 324	2,7%	307 931	80,4%	383 130	19,5%	· ·	· · ·	· ·	
Households	30 190	2,1%	23 270	1,6%	21 870	1,5%	1 337 974	94,7%	1 413 305	72,1%			12	
Other		5	(e) -								-	-		_
Total By Customer Group	98 295	5.0%	49 681	2.5%	45 380	2,3%	1 767 092	90,1%	1 960 448	100,0%				10

### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 90	Days	Tota	1
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59 586	32,6%	64 443	35,3%	58 559	32,1%	~		182 588	6,29
Bulk Water						-	12	100,0%	12	-
PAYE deductions					1.0	8	-		- :	-
VAT (output less input)				e :		~ 1			T:	-
Pensions / Retirement			1.1			~			*÷	
Loan repayments				-		-		1.5		-
Trade Creditors	19 727	,8%	12 914	,5%	13 173	,5%	2 410 742	98,1%	2 456 556	83,89
Auditor-General					15	-	-	3	= 1	
Other			15	-		¥.	291 813	100,0%	291 813	10,09
Total	79 313	2,7%	77 357	2,6%	71732	2,4%	2 702 567	92,2%	2 930 968	100,0%

Contact Details Municipal Manager Financial Manager

ancial Manailar

Mr Malose Lamola Mr Khomotso Duba 017 712 9613 017 712 9622

Source Local Government Database

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

## Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
Difference de	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	762 712	61 414	8,1%	61 414	8,1%	197 858	29,3%	(69,0%
Exchange Revenue								
Service charges - Electricity	208 759	27 337	13,1%	27 337	13,1%	34 723	18,2%	(21,3%
Service charges - Water	28 774	4 167	14,5%	4 167	14,5%	6 798	30,3%	(38,7%
Service charges - Waste Water Management	12 802	2 185	17,1%	2 185	17,1%	3 042	27,9%	(28,29
Service charges - Waste Management	15 096	2 343	15,5%	2 343	15,5%	3 586	27,4%	(34,79
Sale of Goods and Rendering of Services	2 129	301	14,1%	301	14,1%	453	22,3%	(33,79
Agency services		8			e -	28		
Interest	3	8			~	9 962		(100,09
Interest earned from Receivables	37 884	7 669	20,2%	7 669	20,2%		51	(100,09
Interest earned from Current and Non Current Assets	1 044	746	71,4%	746	71,4%	254	163,1%	193,3
Dividends		-						
Rent on Land						-		
Rental from Fixed Assets	1 422	184	12,9%	184	12,9%	286	36,3%	(35,79
Licence and permits	58	1					23	1.1.2
Operational Revenue	1 103	1	,1%	1	.1%	17	13,0%	(92,89
			1					
Non-Exchange Revenue	00.000	13 845	14,8%	13 845	14,8%	19 999	25.4%	(30,89
Property rates	93 860	13 840	14,0%	13 640	14,070	19.999	20,470	(30,07
Surcharges and Taxes	5 700	100	0.00		-	174	1.00	(20.20
Fines, penalties and forfeits	5 792	139	2,4%	139	2,4%		1,6%	(20,39
Licences or permits	86	4	5,2%	4	5,2%	14	16,6%	(67,25
Transfer and subsidies - Operational	342 483					118 549	37,7%	(100,05
Interest	11 417	2 492	21,8%	2 492	21,8%			(100,09
Fuel Levy		-					-	
Operational Revenue							×)	
Gains on disposal of Assets			×		6	14	30	
Other Gains Discontinued Operations		8. 10					10 11	2
Operating Expenditure	774 729	189 486	24.5%	189 486	24,5%	141 613	20,9%	33.89
Employee related costs	257 738	63 7 19	24,7%	63 719	24,7%	20 085	8,2%	217,2
Remuneration of councillors	17 125	5 259	30,7%	5 259	30,7%	1 364	7,8%	285,4
	200 732	38 247	19,1%	38 247	19,1%	52 411	30,9%	(27,09
Bulk purchases - electricity	21 759	36 247 1 009	4,6%	1 009	4,6%	6 867	95,5%	(85,39
Inventory consumed	96 000	24 000	25,0%	24 000	25.0%	0.00/	35,5%	(100,09
Debt impairment	63 040	19 348	20,0%	19 348	25,0%	7 249	11,5%	166,9
Depreciation and amortisation					71,6%	7 249	50,3%	
Interest	12 503	8 946	71,6%	8 946				22,4
Contracted services	44 591	16 542	37,1%	16 542	37,1%	29 658	58,6%	(44,29
Transfers and subsidies		1 312		1 312		1 831	125,0%	(28,49
Inecoverable debts written off	556	-					05.00	-
Operational costs	60 686	11 105	18,3%	11 105	18,3%	14 841	35,5%	(25,29
Losses on disposal of Assets	~	5		. ÷				
Other Losses urplus/(Deficit)	(12 018)	(128 073)		(128 073)		56 245		
Transfers and subsidies - capital (monetary allocations)	93 781	(120 07 0)		(120 01 0)		30 243		
Transfers and subsidies - capital (in-kin/d)			· · · · · ·	÷			-	
urplus/(Deficit) after capital transfers and contributions	81 763	(128 073)		(128 073)	en in h	56 245		
Income Tax urplus/(Deficit) after income tax	81 763	(128 073)	-4	(128 073)		56 245		· · · ·
	01/63	(120 073)		(120 073)		50 245		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities		5			-		· · · ·	
urplus/(Deficit) attributable to municipality	81 763	(128 073)		(128 073)		56 245		
Share of Surplus/Deficit attributable to Associate	1.1		-		-		-	
Intercompany/Parent subsidially transactions					-			
surplus/(Deficit) for the year	81 763	(128 073)		(128 073)		56 245		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	82 002	27 961	34,1%	27 961	34,1%	11 738	8,9%	138,2%
National Government	81 548	27 961	34,3%	27 961	34,3%	11 519	8,7%	142,7%
Provincial Government	01.040	21 801	04,576	21 301	04,578	11010	0,170	142,170
District Municipality			. <u>-</u>					
Transfers and subsidies - capital (monetary alloc)(Departm Ag		1.00	8				2	
Transfers recognised - capital	81 548	27 961	34,3%	27 961	34,3%	11 519	8,7%	142,7%
Borrowing	01 040	21 001	54,570	21 301			0,770	
Internally generated funds	453	7.27	4			219	104,2%	(100,0%)
Capital Expenditure Functional	82 002	27 961	34,1%	27 961	34,1%	11 738	8,9%	138,2%
Municipal governance and administration Executive and Council	453	•				219	104,2%	(100,0%)
Finance and administration	453	-		-		219	104,2%	(100,0%)
Internal audit	0	-					20	
Community and Public Safety								
Community and Social Services		-		-				
Sport And Recreation				-	-			
Public Safety	-	-			-			
Housing		-			8		10	61
Health			8		-		2	
Economic and Environmental Services Planning and Development	30 809	5 441	17,7%	5 441	17,7%	285	2,1%	1 805,8%
Road Transport	30 809	5 441	17,7%	5 4 4 1	17,7%	285	2,1%	1 805,8%
Environmental Protection	S		× .		e -		-	
Trading Services	50 740	22 521	44,4%	22 521	44,4%	11 234	9,5%	100,5%
Energy sources	4 173		- X.	· · · · · ·	- E	465	4,7%	(100,0%)
Water Management			× .	8	~	5 036	36,7%	(100,0%)
Waste Water Management	42 219	22 521	53,3%	22 521	53,3%	5 733	6,3%	292,9%
Waste Management	4 348			-		-	-	· ·
Other		1.00		-			· ·	5

			2023/24			20.	22/23	
	Budget	First C	Juarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	889 452	70 823	8,0%	70 823	8,0%	119 580	15,0%	(40,8%
Property rates	79 571	8 923	11.2%	8 923	11,2%	15 190	24,3%	(41,3%
Service charges	289 170	14 386	5,0%	14 386	5,0%	18 008	8,6%	(20,1%
Other revenue	83 404	1 596	1,9%	1 596	1,9%	3 288	5,6%	(51,5%
Transfers and Subsidies - Operational	342 483	22 600	6,6%	22 600	6,6%	28 449	9,0%	(20,6%
Transfers and Subsidies - Capital	93 781	23 253	24,8%	23 253	24,8%	54 642	36,1%	(57,4%
Interest	1 044	66	6,3%	66	6,3%	3	1,6%	2 498,65
Dividends					25		1 2 2 3	1 8
Payments	(795 070)	(79 947)	10,1%	(79 947)	10,1%	(127 182)	20,3%	(37,1%
Suppliers and employees	(782 567)	(79 947)	10,2%	(79 947)	10,2%	(127 182)	20,9%	(37,19
Finance charges	(12 503)				48		(w)	2
Transfers and grants		1.20				2	141	
Net Cash from/(used) Operating Activities	94 382	(9 123)	(9,7%)	(9 123)	(9,7%)	(7 602)	(4,4%)	20,0%
Cash Flow from Investing Activities								
Receipts	31		S 1	Q	165		S	
Proceeds on disposal of PPE			S		1		52	4
Decrease (Increase) in non-current debtors (not used)		1.1					1.11	121
Decrease (increase) in non-current receivables	16		1.1.1		~		26.5	
Decrease (increase) in non-current investments	16	:32			41		540	
Payments	(90 442)	(34 097)	37,7%	(34 097)	37,7%	(23 188)	16,0%	47,0%
Capital assets	(90 442)	(34 097)	37,7%	(34 097)	37,7%	23 188	16,0%	47,05
Net Cash from/(used) Investing Activities	(90 410)	(34 097)	37,7%	(34 097)	37,7%	(23 188)	16,0%	47,09
Cash Flow from Financing Activities								
Receipts	(129)	(15)	11,9%	(15)	11,9%	(13)	9,3%	17,29
Short term loans	1.000			22	-	a a	240	
Borrowing long term/refinancing					2			2
Increase (decrease) in consumer deposits	(129)	(15)	11,9%	(15)	11,9%	(13)	9,3%	17,29
Payments				-	200	-		
Repayment of borrowing		085	24					
Net Cash from/(used) Financing Activities	(129)	(15)	11,9%	(15)	11,9%	(13)	9,3%	17,29
Net Increase/(Decrease) in cash held	3 842	(43 236)	(1 125,3%)	(43 236)	(1 125,3%)	(30 803)	(115,3%)	40,49
Cash/cash equivalents at the year begin:	26 631	140		14	=	4 231	52,1%	(100,0%
Cash/cash equivalents at the year end	30 473	(43 236)	(141,9%)	(43 236)	(141,9%)	(26 570)	(76,3%)	62,79

#### Part 4: Debtor Age Analysis Impairment -Bad Debts ito Council Policy Amount % Actual Bad Debts Written Off to 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total Debtors R thousands Debtors Age Analysis By Income Source Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Elocitrity Receivables from Nor-exchange Transactions - Property Rates Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Property Rontal Debtos Interest on Anace Toblar Accounts Recoverable unauthorised, irregular or futiless and wasteful Expenditu Other Amount Amount Amount Amount Amount Amount 2 405 10 051 6 604 1 211 1 381 1,8% 4,9% 4,6% 2,3% 1,5% 1,6% 2,9% 3,1% 1,6% 1,3% 1,5% 2,1% 2,8% 1,5% 1,3% 130 095 204 961 144 055 52 796 91 999 123 743 2 0 5 1 1 897 95,1% 15,69 95,1% 90,0% 89,5% 94,6% 95,9% 100,0% 92,4% 24,6% 17,3% 6,3% 11,0% 5 999 4 449 4 349 4 067 184 561 128 934 850 1 205 787 1 200 49 948 88 212 6 187 480 2,5% -5 118 2,5% 202 844 24,3% 5 153 2,5% -5 092 1,6% **2,1%** 105 17 523 95,7% 1,4% 1,39 6 403 Other 90 19 736 6 689 833 444 ,81 92 26 897 769 287 Total By Income Source 3,2% 2,4% 92,3% 100,0% . -Debtors Age Analysis By Customer Group Organs of State Commercial Households 4 572 7 792 14 533 4,2% 8,5% 2,3% 3 744 3 676 12 316 3,5% 4,0% 1,9% 3 529 2 030 11 964 3,3% 2,2% 1,9% 96 009 78 096 595 182 89,0% 85,3% 93,9% 107 854 91 595 633 996 12,9% 11,0% 76,1% Other Total By Customer Group 19736 17 523 833 444 26 897 2,1% 769 287 3,2% 2,4% 92,3% 100,0%

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	43 929	66,1%		14 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -	22 507	33,9%	1.4	÷ .	66 436	9,3
Bulk Water		1.61			~		2 980	100,0%	2 980	,45
PAYE deductions	2 C	1.22			~		100		- E	E
VAT (output less input)		0.00			~	× .		× .	× .	
Pensions / Retirement		001				× .			× .	
Loan repayments		( e)					1.00	× .	8	
Trade Creditors	22 525	3,5%	500	,1%	5 265	,8%	619 242	95,6%	647 531	90,3
Auditor-General		1.00						-		
Other		1.61						÷	÷.	
Total	66 454	9,3%	500	,1%	27 772	3,9%	622 221	86,8%	716 947	100,0%

Contact Details

M

nicipal M Financial Manager Mr Mandla Dlamini

Mr Cedric Munzhelele

017 285 0308 017 285 0355

Source Local Government Database

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

## Part1: Operating Revenue and Expenditure

			2023/24			202	22/23	
	Budget	First (	Quarter	Year	to Date	First	Quarter	
P.4	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands	-				appropriation		appropriation	
Operating Revenue and Expenditure	4 070 070	000 000	22.40	202 622	77.40	175 064	40.00	67.00
Operating Revenue	1 070 078	292 680	27,4%	292 680	27,4%	1/5 064	19,2%	67,2%
Exchange Revenue								
Service charges - Electricity	300 969 79 532	67 157 23 092	22,3% 29,0%	67 157 23 092	22,3% 29,0%	64 410 20 148	26,1% 30,0%	4,39
Service charges - Water Service charges - Waste Water Management	79 532 61 650	15 376	29,0%	15 376	29,0%	20 148	28,3%	3,05
Service charges - Waste Management	52 800	13 176	25,0%	13 176	25,0%	12 785	28,4%	3,1
Sale of Goods and Rendering of Services	6 931	3 106	44,8%	3 105	44,8%	2 087	37,0%	48,7
Agency services Interest	8 940		ж. ж.	*	() ()			
Interest earned from Receivables	28 111	8 303	29,5%	8 303	29,5%	6 480	26,0%	28,1
Interest earned from Current and Non Current Assets	1 500	1 772	118,1%	1 772	118,1%	572	61,4%	209,8
Dividends		-	· ·	÷.,	10		· ·	÷
Rent on Land Rental from Fixed Assets	2 741	0 788	23,7%	0 788	23,7% 28,7%	0 710	25,0%	11,01
Rental from Fixed Assets Licence and permits	2 /41 3 829	/88	28,7% ,3%	/68	28,7%	/10	26,3%	11,0
Operational Revenue	5 963	239	.376	239	4,0%	341	11,4%	(30,0%
Non-Exchange Revenue	0.000	200	1,017	200	7,07	041	.1,4%	(00,01
Property rates	242 332	51 309	21,2%	51 309	21,2%	49 649	24,0%	3,39
Surcharges and Taxes					1			
Fines, penalties and forfeits	5 448	39	,7%	39	.7%	43	,8%	(9,1%
Licences or permits		-		-	11 (in 11)	1	14 (H	
Transfer and subsidies - Operational Interest	260 523 8 807	105 519 2 794	40,5%	105 519 2 794	40,5% 31,7%	229 2 086	,1%	46 007,69
Fuel Levy	0 00/	2194	31,7%	2794	31,770	2 000	34,5%	33,91
Operational Revenue			2					
Gains on disposal of Assets			× .			95	× .	(100,0%
Other Gains Discontinued Operations	-	(a) (*)	3. 3			499	2 	(100,0%
Operating Expenditure	1 161 047	161 235	13,9%	161 235	13,9%	164 858	14,6%	(2,2%
Employee related costs	301 679	71 982	23,9%	71 982	23,9%	65 523	23,7%	9,99
Remuneration of councillors	19 494	2 770	14,2%	2 770	14,2%	3 442	18,6%	(19,5%
Bulk purchases - electricity	336 039	55 420	16,5%	55 420	16,5%	76 775	24,1%	(27,8%
Inventory consumed	87 812	9 150	10,4%	9 150	10,4%	2 471	3,0%	270,4
Debt impairment	113 517	1						
Depreciation and amortisation	138 589	12	7		3 - C		3	
Interest	8 484	-			-			
Contracted services Transfers and subsidies	84 368	8 317	9,9%	8 317	9,9%	9 944	13,1%	(16,4%
irrecoverable debts written off	527							-
Operational costs	70 538	13 596	19,3%	13 596	19,3%	6 704	11,7%	102,89
Losses on disposal of Assets		- N.	9				2	
Other Losses	-	9						
urplus/(Deficit)	(90 970)	131 445		131 445	-12	10 206		
Transfers and subsidies - capital (monetary allocations)	146 349		4				÷	
Transfers and subsidies - capital (in-kind)								
urplus/(Deficit) after capital transfers and contributions	55 379	131 445	Chine St	131 445		10 206	1	1.00
Income Tax urplus/(Deficit) after income tax	55 379	131 445		131 445		10 206		A
Share of Surplus/Deficit attributable to Joint Venture	33 3/ 8	131 443		131 445		10 200	-	
Share of Surplus/Deficit attributable to Minorities	2		÷		S		-	
surplus/(Deficit) attributable to municipality	55 379	131 445	1	131 445		10 206		
Share of Surplus/Deficit attributable to Associate			-			10 200	-	
Intercompany/Parent subsidiary transactions		19	-		a a		9	-
Surplus/(Deficit) for the year	55 379	131 445		131 445		10 206		

			2023/24			202	22/23	
	Budget	First (	Quarter	Year	to Date	First (	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	166 448	42 796	25,7%	42 796	25,7%	27 175	9,1%	57,5%
National Government	146 348	34 952	23,9%	34 952	23,9%	26 871	9,2%	30,19
Provincial Government	140 340	34 332	20,070	04 002	20,070	20 0/ 1	3,2 /0	50,17
District Municipality			<u></u>					
Transfers and subsidies - capital (monetary alloc)(Departm Ag						1.5		
Transfers recognised - capital	146 348	34 952	23.9%	34 952	23.9%	26 871	9.2%	30,1%
Borrowing	140 040	34 332	20,070	J4 JJL	20,010	20011	5,270	
Internally generated funds	20 100	7 844	39,0%	7 844	39,0%	305	5,3%	2 475,4%
Capital Expenditure Functional	166 448	42 796	25,7%	42 796	25,7%	27 175	9,1%	57,5%
Municipal governance and administration Executive and Council	7 100	7 653	107,8%	7 653	107,8%	305	16,1%	2 412,6%
Finance and administration	7 100	7 653	107,8%	7 653	107.8%	305	16,1%	2 412,69
Internal audit	-				1.1			
Community and Public Safety	13 000	191	1,5%	191	1.5%		×.	(100,0%
Community and Social Services	13 000	191	1,5%	191	1,5%			(100,0%
Sport And Recreation	-		+		-		-	
Public Safety					-			
Housing	-				_			
Health		21	÷		2		8	
Economic and Environmental Services	27 663	8 387	30,3%	8 387	30,3%	4 673	23,4%	79,5%
Planning and Development	27 663	8 387	30,3%	8 387	30,3%		10 A	(100,09
Road Transport		S	÷		÷	4 673	23,4%	(100,0%
Environmental Protection					-			-
Trading Services	118 686	26 565	22,4%	26 565	22,4%	22 197	8,4%	19,7%
Energy sources	6 800	63	,9%	63	,9%	-	Ξ.	(100,0%
Water Management	68 500	12 076	17,6%	12 076	17,6%	16 530	9,0%	(26,99
Waste Water Management	43 386	14 427	33,3%	14 427	33,3%	5 668	7,5%	154,5
Waste Management	31	-	· ·		· ·	-	· ·	-
Other	•	*	•	30	•	•	· ·	· ·

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	1 078 594	386 954	35,9%	386 954	35,9%	281 240	24,7%	37,69
Property rates	181 749	32 900	18,1%	32 900	18,1%	38 845	29,2%	(15,39
Service charges	394 529	78 035	19,8%	78 035	19,8%	88 200	22,9%	(11,55
Other revenue	75 140	120 649	160,6%	120 649	160,6%	45 195	47,2%	167,0
Transfers and Subsidies - Operational	260 523	124 365	47.7%	124 365	47,7%	88 000	38,5%	41,3
Transfers and Subsidies - Capital	146 349	29 800	20.4%	29 800	20,4%	21 000	7,1%	41,9
Interest	20 305	1 205	5,9%	1 205	5,9%	20		(100,09
Dividends		- E	-		-		1	3
Payments	(908 931)	(129 668)	14,3%	(129 668)	14,3%	23 639	(2,8%)	(648,5%
Suppliers and employees	(900 447)	(129 668)	14,4%	(129 668)	14,4%	23 639	(2,8%)	(648,59
Finance charges	(8 484)				H	- E		. ×
Transfers and grants			-		э.			
Net Cash from/(used) Operating Activities	169 663	257 286	151,6%	257 286	151,6%	304 880	101,7%	(15,6%
Cash Flow from Investing Activities								
Receipts		( <b>4</b> )		343		95	34	(100.0%
Proceeds on disposal of PPE			14	2	2	95		(100,0%
Decrease (Increase) in non-current debtors (not used)	- ×						(4)	
Decrease (increase) in non-current receivables			(4			-		
Decrease (increase) in non-current investments		0	18			+)		9
Payments	(166 448)	(42 674)	25,6%	(42 674)	25,6%	(27 175)	9,1%	57,05
Capital assets	(166 448)	(42 674)	25,6%	42 674	25,6%	27 175	9,1%	57,0
Net Cash from/(used) Investing Activities	(166 448)	(42 674)	25,6%	(42 674)	25,6%	(27 080)	9,1%	57,69
Cash Flow from Financing Activities								
Receipts		338		338				(100,0%
Short term loans					-			3
Borrowing long term/refinancing		6			-	-		
Increase (decrease) in consumer deposits	× .	338		338	-		-	(100,09
Payments			•		-		· ·	
Repayment of borrowing					-			
Net Cash from/(used) Financing Activities	•	338	•	338			· ·	(100,0%
let Increase/(Decrease) in cash held	3 215	214 951	6 686,3%	214 951	6 686,3%	277 800	14 033,6%	(22,6%
Cash/cash equivalents at the year begin	1 200	79 540	6 628,3%	79 540	6 628,3%	(12 048)	(1 181,2%)	(760,29
Cash/cash equivalents at the year end	4 415	293 656	6 651,6%	293 656	6 651,6%	278 171	9 273,8%	5,65

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	Tota	I.	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 912	3,1%	4 272	1,9%	11 476	5,2%	199 852	89,8%	222 512	18,4%			- ×	
Trade and Other Receivables from Exchange Transactions - Electricity	19 140	11,8%	7 779	4,8%	5 302	3,3%	129 753	80,1%	161 974	13,4%	e .			
Receivables from Non-exchange Transactions - Property Rates	15 907	8,0%	8 190	4,1%	6 677	3,3%	168 637	84,6%	199 411	16,5%	1.1		-	
Receivables from Exchange Transactions - Waste Water Management	5 535	3,8%	3 886	2,7%	3 363	2,3%	133 288	91,2%	145 072	12,1%			2	
Receivables from Exchange Transactions - Waste Management	4 873	3,5%	3 666	2,6%	3 014	2,1%	129 103	91,8%	140 656	11,7%				
Receivables from Exchange Transactions - Property Rental Debtors	-			5			1.4		E 4 1		1.1			
Interest on Arrear Debtor Accounts	3 845	1,4%	3 710	1,4%	3 660	1,3%	261 051	95,9%	272 266	22,6%	2			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	10 H					22			-		- F -	-	-	
Other	1 867	2,9%	1 607	2,5%	1 107	1,7%	59 309	92,8%	63 889	5,3%			×	
Total By Income Source	58 079	4,8%	33 111	2,7%	34 599	2,9%	1 080 992	89,6%	1 206 781	100,0%		•	-	
Debtors Age Analysis By Customer Group														
Organs of State	6 106	13,2%	4 143	8,9%	2 943	6,4%	33 145	71,5%	46 337	3,8%				
Commercial	22 461	11,9%	7 228	3,8%	5 306	2,8%	153 708	81,5%	188 702	15,6%		-		
Households	29 506	3,0%	21 736	2,2%	26 349	2,7%	894 071	92,0%	971 662	80,5%		-		
Other	6	7,5%	4	5,1%	2	2,5%	68	84,9%	80					_
Total By Customer Group	58 079	4,8%	33 111	2.7%	34 599	2,9%	1 080 992	89,6%	1 206 781	100.0%	•			

## Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 66	) Days	61 - 90	Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 374	12,7%		~ ~	379 045	87,0%	1 389	,3%	435 808	28,1%
Bulk Water		8		E)	989 152	89,2%	120 073	10,8%	1 109 226	71,6%
PAYE deductions					÷ .	8	000			-
VAT (output less input)	· · ·				× .		200			3
Pensions / Retirement	.	5		5		5			=31	
Loan repayments					-					-
Trade Creditors	1 415	38,2%			1 892	51,0%	400	10,8%	3 707	,2%
Auditor-General	· · ·	-				-			-	
Other	8			-	÷	25		· · · ·	-	
Total	56 789	3,7%		<u> </u>	1 370 089	88,5%	121 862	7,9%	1 548 741	100,0%

Contact Details Municipal Manager Financial Manager

Mr Maqhawe Kunene Mr Phumuzi Jeremia Nhlabathi 017 801 3504 017 801 0532

Source Local Government Database

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

#### Part1: Operating Revenue and Expenditure

Other

			2023/24				22/23	8
	Budget	First	Quarter	Year	to Date		Quarter	c
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure								
	926 129	260 639	28.1%	260 639	28,1%	154 727	25,3%	68,5%
Operating Revenue	920 129	200 039	20,170	200 039	20,170	194 / 2/	20,0%	60,37
Exchange Revenue								
Service charges - Electricity			- a I				· ·	
Service charges - Water			2.1				· ·	
Service charges - Waste Waler Management		8	2.1			-	-	1 12
Service charges - Waste Management Sale of Goods and Rendering of Services							· ·	
Agency services	22 500	6 244	27,8%	6 244	27,8%		1 :	(100,05
Agency services Interest	22 000	0 244	21,0%	0 244	27,0%			(100,05
Interest earned from Receivables	S						I :	
Interest earned from Current and Non Current Assels	23 465	2 789	11,9%	2 789	11.9%	2 129	9.9%	31,0
Dividends	20 400	2,00	11,010	2100	11,010	2 120	0,0,0	01,0
Rent on Land	59	13	22.2%	13	22,2%	12	21,3%	5,9
Rental from Fixed Assets		-						
Licence and permits			3		241			
Operational Revenue	181	67	37,4%	67	37,4%	357	200,6%	(81,19
Non-Exchange Revenue								
Property rates								
Surcharges and Taxes					2.00			
Fines, penalties and forfeits	1 302	1	.1%	1	.1%	(12)	(1,9%)	(106.39
Licences or permits	791	336	42,5%	336	42,5%	347	39,9%	(100,07
Transfer and subsidies - Operational	507 766	96 995	19,1%	96 995	19,1%	11 677	5,1%	730,6
Interest	001100	50 500	10,1%	00,000	10,110		0,1%	100,0
Fuel Levy	370 065	154 194	41,7%	154 194	41,7%	140 216	39,0%	10,04
Operational Revenue	570 000	104 104	31,174	104 134	41,770	140 210	00,01	10,01
Gains on disposal of Assets								
Other Gains								
Discontinued Operations	-		2		601		1	1
Operating Expenditure	1 044 931	230 113	22.0%	230 113	22,0%	131 854	19.9%	74,5%
Employee related costs	214 886	48 944	22,8%	48 944	22,8%	48 342	23,9%	1,2
Remuneration of councillors	18 237	3 912	21,4%	3 912	21,4%	5 466	32,9%	(28,49
Bulk purchases - electricity	10 207	0.012		0.012	21,47	0 100	02,01	(20,11
Inventory consumed	5 811	586	10,1%	586	10,1%	588	12.9%	(,49
Debt impairment		-			10,130			
Depreciation and amortisation	18 013	5 210	28,9%	5 210	28,9%	4 444	24,3%	17,2
Interest	182	-	1 5	-	50	31	14,0%	(100,09
Contracted services	80 898	13 258	16,4%	13 258	16,4%	11 400	17,3%	16,3
Transfers and subsidies	643 253	147 695	23,0%	147 695	23,0%	49 218	16,5%	200,1
Irrecoverable debts written off			1 2					17
Operational costs	63 650	10 509	16,5%	10 509	16,5%	12 363	21,8%	(15,09
Losses on disposal of Assets	· ·			-			-	-
Other Losses	-					3	-	
Surplus/(Deficit)	(118 802)	30 527		30 527		22 873		
Transfers and subsidies - capital (monetary allocations)	2341	340	14,5%	340	14,5%			(100,09
Transfers and subsidies - capital (in-kind)	-		-			3		
urplus/(Deficit) after capital transfers and contributions	(116 461)	30 867		30 867		22 873	1.1	
Income Tax								
Surplus/(Deficit) after income tax	(116 461)	30 867		30 867		22 873		
Share of Surplus/Deficit attributable to Joint Venture	· ·						-	-
Share of Surplus/Deficit attributable to Minorities	· · ·	45			91	14		
Surplus/(Deficit) attributable to municipality	(116 461)	30 867		30 867		22 873		
Share of Surplus/Deficit attributable to Associate		71		-			-	-
Intercompany/Parent subsidially transactions								
Surplus/(Deficit) for the year	(116 461)	30 867		30 867	1.2.2.2.2.2.1	22 873		The second se

#### Part 2: Capital Revenue and Expenditure Year to Date 2022/2-First Quarter Total 2023/24 First Quarter ual 1st Q as % of diture Main appropriation Total Q1 of 2022/23 Expenditure as to Q1 of 2023/24 % of main appropriation Budget Main appropriation Actual Actual Expenditure Actual Expenditure Total Expenditure as % of main appropriation Expenditure R thousands Capital Revenue and Expenditure urce of Finance National Government District Municipality Transfers and subaides - capital (monetary alloc)(Departm Ag Borrowing Internally generated funds 55 195 2 220 4,0% 2 220 984 2,5% 125,7% Source of Finance 4,0% 2 220 984 2,5% 55 195 4.0% 4.0% 2 220 **60 195 27 445** 1 900 25 445 100 **32 450** 10 000 apital Expenditure Functional Municipal governance and administration Exocutive and Council Finance and administration Internal audi Community and Public Safety Community and Social Sories Spoth Arc Recreation Public Safety Housing Public Safety Housing Economic and Environmental Services Plenning and Development Road Transport Environmental Protocion Trading Services Energy sources Water Management Wates Water Management Wates Water Management 984 45 2 220 625 3,7% 2,3% 3,7% 2,3% 2,5% ,2% 125,7% 1 286,1% Capital Expenditure Functional 2 220 625 625 2,5% -625 45 ,2% 2,5% 1 286,1% 939 4,5% 1 595 4,9% 1 595 4,9% -21 750 1 595 1 595 7,3% 939 11,0% 7,3% . 700 **300** 300 -. . . . .

125,7%

69,9%

69,9%

			2023/24			202	2/23	
	Budget	First C	Quarter	Year t	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	(835 301)	168 199	(20,1%)	168 199	(20,1%)	152 312	38,7%	10,4%
Property rates		265		×.	292	~ ~		
Service charges								
Other revenue		530		530		243	20,7%	118,4%
Transfers and Subsidies - Operational	(327 960)	167 669	(51,1%)	167 669	(51,1%)	152 069	38,7%	10,39
Transfers and Subsidies - Capital	(607 341)		-	10	(a)			
Interest	u 1	54	2				F-1	- ×
Dividends			2	$\sim$	240		08	× .
Payments	(325 095)	(19 217)	5,9%	(19 217)	5,9%	(22 315)	6,5%	
Suppliers and employees	(325 095)	(19 217)	5,9%	(19 217)	5,9%	(22 315)	6,5%	(13,9%
Finance charges				×	31			-
Transfers and grants		062						-
Net Cash from/(used) Operating Activities	(1 160 396)	148 983	(12,8%)	148 983	(12,8%)	129 997	248,3%	14,6%
Cash Flow from Investing Activities								
Receipts	7 780	S2 (1				-	-	*
Proceeds on disposal of PPE			-		-			Ξ.
Decrease (Increase) in non-current debtors (not used)	- X		-		-			~
Decrease (increase) in non-current receivables		201				10		
Decrease (increase) in non-current investments	7 780	2,		5			· ·	
Payments	· · · ·	(2 398)		(2 398)		(987)	-	143,0%
Capital assets		(2 398)		(2 398)		(987)		143,0%
Net Cash from/(used) Investing Activities	7 780	(2 398)	(30,8%)	(2 398)	(30,8%)	(987)	(16,1%)	143,0%
Cash Flow from Financing Activities								
Receipts		-						-
Short term loans	- ×	2.1	8		-			
Borrowing long term/refinancing		-	-	-	-			
Increase (decrease) in consumer deposits	=	-	-	-	-	-	100	· ·
Payments	· · ·	•		-	•	-	•	-
Repayment of borrowing							· · ·	· · · · ·
Net Cash from/(used) Financing Activities	· ·		· ·		· · ·		· ·	· ·
Net Increase/(Decrease) in cash held	(1 152 616)	146 585	(12,7%)	146 585	(12,7%)	129 010	220,6%	
Cash/cash equivalents at the year begin:	444 862	232 265	52,2%	232 265	52,2%	230 584	46,1%	
Cash/cash equivalents at the year end	(707 754)	378 436	(53,5%)	378 436	(53,5%)	359 511	64,4%	5,3%

#### Part 4: Debtor Age Analysis Т 0 - 30 Days

	0 - 30 Da	ays	31 - 60	Days	61 - 90	Days	Over 90 E	Days	Tota	1	Actual Bad Debt Debt		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3						.81	<ul> <li></li></ul>			-			
Trade and Other Receivables from Exchange Transactions - Electricity	=		-						-		-		-	
Receivables from Non-exchange Transactions - Property Rates				5	1.0								-	
Receivables from Exchange Transactions - Waste Water Management	-			7		÷	124				-	1.23		
Receivables from Exchange Transactions - Waste Management	8.0		8		1.2.1	÷ 2	122	4	-				-	
Receivables from Exchange Transactions - Property Rental Debtors		1.2	G									-		
Interest on Arrear Debtor Accounts	÷					÷ .	1.0	~	-	-			-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2				( = 1)	× .	- F	× .					- X.	
Other	1 510	92,4%			(14)		124	7,6%	1 634	100,0%		0.00		
Total By Income Source	1 510	92,4%	-		•		124	7,6%	1 634	100,0%	-	•		
Debtors Age Analysis By Customer Group														
Organs of State		2011				8	E2							
Commercial	1 510	92,4%			1.52		124	7,6%	1 634	100,0%			-	
Households									-					
Other				· · ·										
Total By Customer Group	1 510	92,4%					124	7,6%	1 634	100,0%	-			

## Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90 C	Days	Over 90	Days	Tota	1
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity					0.0	Ξ.		8	-	-
Bulk Water	Ξ.		8		· =	~	- 21			-
PAYE deductions	× .	2.1				-		-		-
VAT (output less input)			1.1			c. 1			-	
Pensions / Retirement	=					÷	100		-	-
Loan repayments		•	2		1.00			÷ .		-
Trade Creditors			2		125	~		· · ·		-
Auditor-General	2		2			-	10	-	-	-
Olher	-	14	а÷.	-		÷	10	×	~	-
Total	· ·	•			•			-	-	•

Contact Details Municipal Manager Financial Manager

013 249 2003 013 249 2015 Ms Margaret Skosana Mrs Alice I, Stander

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure				100.050		369 369	94 70	47.00
Operating Revenue	1 238 053	432 256	34,9%	432 256	34,9%	369 369	31,7%	17,09
Exchange Revenue								
Service charges - Electricity	152 012	32 493	21,4%	32 493	21,4%	30 925	21,6%	5,1
Service charges - Water	38 974	7 752	19,9%	7 752	19,9%	9 143	27,8%	(15,25
Service charges - Waste Water Management	6 437	1 617	25,1%	1 617	25,1%	1 496	25,4%	8,1
Service charges - Waste Management	12 061	3 041	25,2%	3 041	25,2%	2 833	17,8%	7,3
Sale of Goods and Rendering of Services	2 604	1 008	38,7%	1 008	38,7%	535	14,6%	88,3
Agency services	· ·	4.1					241	
Interest	· · · ·	-		1 067		635	29.6%	68.0
Interest earned from Receivables	3 250	1 067	32,8%		32,8%	2 953		
Interest earned from Current and Non Current Assels	25 593	3 949	15,4%	3 949	15,4%	2 953	7,6%	33,7
Dividends			9		241			-
Rent on Land				3 470	111.00	307	5,6%	1 029,8
Rental from Fixed Assels	3 121	3 470 12	111,2% 46.0%	3 4/0	111,2% 46,0%	307	5,6%	1 029,8
Licence and permits	1 006	12	46,0%	12	46,0%	298	11,6%	(51,49
Operational Revenue	1006	145	14,4%	140	14,4%	290	10,070	(51,41
Non-Exchange Revenue								
Property rates	139 325	32 120	23,1%	32 120	23,1%	32 295	25,2%	(,5%
Surcharges and Taxes				8	24.1			-
Fines, penalties and forfeits	3 482	95	2,7%	95	2,7%	77	,7%	23,3
Licences or permits	· · · · ·			× .		-	07.00	
Transfer and subsidies - Operational	841 895	342 479	40,7%	342 479	40,7%	286 145	37,2%	19,7
Interest	8 267	3 008	36,4%	3 008	36,4%	1 721	23,8%	74,8
Fuel Levy		2.1	2.1		- 54			
Operational Revenue		<u>5</u>	2 E					
Gains on disposal of Assets		-						
Other Gains Discontinued Operations	1	1 12						
Operating Expenditure	1 291 010	364 585	28,2%	364 585	28,2%	250 970	21,6%	45,3
Employee related costs	654 472	168 812	25,8%	168 812	25,8%	149 535	25,3%	12,9
Remuneration of councillors	27 968	8 298	29,7%	8 298	29,7%	7 173	26,3%	15,7
Bulk purchases - electricity	101 539	13 865	13,7%	13 865	13,7%	24 558	24,3%	(43,59
Inventory consumed	55 783	11 327	20,3%	11 327	20,3%	2 569	5,1%	342,6
Debt impairment		1102	20,0%		20,011		-,	
Depreciation and amortisation	76 822	30		30				(100,0
Interest	113	4 920	4 358,9%	4 920	4 358.9%	35	12,7%	13 878,0
Contracted services	135 001	81 381	60,3%	81 381	60,3%	23 609	22,5%	244,7
Transfers and subsidies	37 240	5 334	14,3%	5 334	14,3%	1 061	3,7%	402,5
Irrecoverable debts written off	4 281	85	2,0%	85	2,0%			(100,04
Operational costs	197 790	70 533	35,7%	70 533	35,7%	42 439	23,1%	66,2
Losses on disposal of Assets							1.5	
Other Losses		23						54
urplus/(Deficit)	(52 957)	67 67 1		67 671		118 399		
Transfers and subsidies - capital (monetary allocations)	273 221	63 144	23,1%	63 144	23,1%	34 288	7,1%	84,2
Transfers and subsidies - capital (in-kind)								
urplus/(Deficit) after capital transfers and contributions	220 264	130 815	1.1	130 815		152 687		
Income Tax supplus/(Deficit) after income tax	220 264	130 815		130 815	1	152 687	E.	
Share of Surplus/Deficit attributable to Joint Venture	210 204	100 313		100 010		102 301		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities				. š	:			
surplus/(Deficit) attributable to municipality	220 264	130 815		130 815		152 687		
Share of Surplus/Deficit attributable to Associate		2		2	1.61	1	- F.	
Intercompany/Parent subsidially transactions	· · · ·	2		· · · ·		÷		
Surplus/(Deficit) for the year	220 264	130 815		130 815		152 687		

artz. oapitar nevenue and Experiatore			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
t housands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	390 121	59 086	15.1%	59 086	15,1%	90 072	15,5%	(34,4%)
National Government	246 721	53 130	21,5%	53 130	21.5%	85 352	17.6%	(37,8%
Provincial Government		-	1.1				-	
District Municipality						*	14	
Transfers and subsidies - capital (monetary alloc)(Departm Ag	× .		19					-
Transfers recognised - capital	246 721	53 130	21,5%	53 130	21,5%	85 352	17,6%	(37,8%)
Borrowing						*:	1.00	12
Internally generated funds	143 400	5 956	4,2%	5 956	4,2%	4 720	5,0%	26,2%
Capital Expenditure Functional	390 121	59 086	15,1%	59 086	15,1%	90 072	15,5%	(34,4%
Municipal governance and administration	22 912	2 601	11,4%	2 601	11,4%	4 489	46,3%	(42,1%
Executive and Council	1 197	617	51,5%	617	51,5%	755	104,2%	(18,4%
Finance and administration	21 265	1 985	9,3%	1 985	9,3%	3 734	41,6%	(46,8%
Internal audit	450	50 S	- a1				12	
Community and Public Safety	10 499	2 221	21,2%	2 221	21,2%	3 938	10,7%	(43,6%
Community and Social Services	9 300	2 221	23,9%	2 221	23,9%	3 938	11,1%	(43,6%
Sport And Recreation	260		) (R)		- E			3
Public Safety	780		GC (0.1		:03			2
Housing	-		31		1.22		53	1.1
Health	159		21		E .			
Economic and Environmental Services	85 404	4 057	4,7%	4 057	4,7%	37 206	27,8%	(89,1%
Planning and Development	4 060	450	11,1%	450	11,1%	-		(100,0%
Road Transport	79 596	3 225	4,1%	3 225	4,1%	37 206	28,6%	(91,3%
Environmental Protection	1 748	381	21,8%	381	21,8%		•	(100,0%
Trading Services	271 306	50 207	18,5%	50 207	18,5%	44 439	11,1%	13,09
Energy sources	21 600	2 207	10,2%	2 207	10,2%	•	2	(100,0%
Water Management	226 733	46 093	20,3%	46 093	20,3%	43 367	12,2%	
Waste Water Management	12 300	1 663	13,5%	1 663	13,5%	1 072	7,5%	
Waste Management	10 673	243	2,3%	243	2,3%	•	· ·	(100,0%
Other		-	•	•	(8)	-		-

		2023/24			203	22/23	
Budget	First C	Quarter	Year	to Date	First	Quarter	
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
1 508 597	585 890	38,8%	585 890	38,8%	914 033	59,3%	(35,9%)
128 959	19 899	15,4%	19 899	15,4%	21 344	13,4%	(6,8%
198 729	33 155	16,7%	33 155	16,7%	33 274	13,7%	(,4%
53 827	30 121	56.0%	30 121	56.0%	623 811	(508,5%)	(95,2%)
844 895	335 814	39,7%	335 814	39,7%	3 712	,5%	8 945,7%
270 221	162 952	60,3%	162 952	60,3%	228 939	47,1%	(28,8%)
11 966	3 949	33,0%	3 949	33,0%	2 953	51,3%	33,7%
	× .	12		(a)		Ξ.	0.2
(1 210 020)	(149 906)	12,4%	(149 906)				104,4%
	(149 906)	12,4%	(149 906)	12,4%	(73 336)	16,7%	104,4%
(113)	Ŧ	16		1.00		~	8
· · ·		- PC		253	5		
298 577	435 984	146,0%	435 984	146,0%	840 697	76,4%	(48,1%)
(26 459)	2 205	(8,3%)	2 205	(8,3%)			(100,0%)
	÷	060		24.1		-	
90		00				÷	1.0
(26 459)	2 205	(8,3%)	2 205	(8,3%)		~	(100,0%)
-	-	123		(e)		10	-
(390 121)	(59 086)	15,1%	(59 086)	15,1%			(34,4%)
390 121	(59 086)	15,1%	(59 086)	15,1%			34,4%
(416 581)	(56 881)	13,7%	(56 881)	13,7%	(90 072)	15,5%	(36,8%)
6 199	77	1.2%	77	1,2%			(100,0%)
4 536							185
1 664	77	4,6%	77	4,6%	-	· ·	(100,0%)
(659)						-	-
(659)			· · · · · ·	A		-	
5 540	77	1,4%	77	1,4%		· ·	(100,0%)
(112 464)	379 180	(337,2%)	379 180	(337,2%)	750 625	144,4%	(49,5%)
235 761					131 225	51,2%	(100,0%)
123 297	496 193	402.4%	406 402	400.49		· ·	(44,0%)
	Main appropriation 1508 597 128 856 196 729 53 827 84 4855 270 221 11 966 (12 10 020) (1 20 920) (1 20 920) (1 20 920) (1 20 920) (1 20 920) (1 20 920) (26 459) (26 459) (26 459) (29 0 121) (390 121) (390 121) (390 121) (390 121) (590 121) (590 121) (595 120) (55 540) (112 484) (23 751)	Main appropriation         Actual Expenditure           1 508 597         585 890           128 959         19 879           19 729         33 155           538 827         30 151           64 805         33 841           270 221         162 892           11 966         3 949           (1 210 020)         (149 906)           (128 9577         435 984           (28 459)         2 205           (28 459)         2 205           (28 459)         2 205           (29 0121)         (59 085)           (201 211)         (59 085)           (390 121)         (59 085)           (416 581)         (58 881)           (416 581)         (58 881)           (51 99         -           (59 08)         -           (59 08)         -           (59 08)         -           (659)         -           (659)         -           5540         77           (523 761         -	Budget         First Quarter           Main appropriation         Actual Expenditure         1st Q as % of Main appropriation           1 508 597         585 800         38,8%           128 858         19 699         15,4%           198 729         33 156         16,7%           538 27         30 121         66,0%           64 805         338,14         39,7%           270 221         162,952         60,3%           11 966         3.99         33,0%           (1 20 020)         (149 906)         12,4%           (1 200 907)         (149 906)         12,4%           (120 907)         (143 906)         12,4%           (26 459)         2 205         (8,3%)           (26 459)         2 205         (8,3%)           (390 121)         (59 066)         15,4%           (390 121)         (59 066)         15,4%           (390 121)         (59 066)         15,4%           (390 121)         (56 881)         13,7%           (6 199         77         1,2%           (55 540         77         4,5%           (659)         -         -           (559)         -         - <tr< td=""><td>Budget         First Quarter         Year           Main appropriation         Actual Expenditure         Ist Q as % of Main appropriation         Method Expenditure         Main fill Q as % of Main appropriation         Actual Expenditure         Main Sepropriation           1 508 597         585 690         38,8%         585 890           128 858         19 899         115,4%         19 899           196 729         33 165         16,7%         33 155           5 38 827         30 121         66,0%         30 21           196 63 3949         33,0%         3 949         33,0%         3 949           (1 20 020)         (149 906)         12,4%         (149 906)         12,4%           (12 00 907)         (14 906)         12,4%         (149 906)         12,4%           (26 459)         2 205         (8,3%)         2 205           (26 459)         2 205         (8,3%)         2 205           (26 459)         2 205         (8,3%)         2 205           (390 121)         (59 086)         15,1%         (59 086)           (390 121)         (59 086)         15,1%         77           (4539)         -         -         -           (55 881)         13,7%</td><td>Budget         First Quarter         Year to Date           main appropriation         Actual Expenditure         Ist Q as % of mappropriation         Actual Expenditure as % of main appropriation         Total Expenditure as % of main appropriation           1 508 597         585 890         38,8%         585 890         38,8%           1 508 597         585 890         38,8%         585 890         38,8%           1 98 729         33 155         16,7%         33 155         16,7%           5 38 827         30 121         56,0%         30 121         56,0%           64 895         33,6%         162,9%         33,1%         1949         33,0%           1 1966         3 9,99         33,0%         149,908         12,4%         (149 906)         12,4%           (1 20 020)         (149 906)         12,4%         (149 906)         12,4%         (149 906)         12,4%           (12 00 201)         (149 906)         12,4%         (149 906)         12,4%         (149 906)         12,4%           (26 459)         2 205         (8,3%)         2 205         (8,3%)         2 205         (8,3%)           (390 121)         (59 066)         15,1%         (50 066)         15,1%         5,1%         146,0%</td><td>Budget         First Quarter         Year to Date         First           appropriation         Actual Expenditure         Main appropriation         Actual Sependiture         Total Actual Expenditure         Actual Expenditure         Expenditure Sependiture         Expenditure Expenditure         Expenditure Expenditure         Expenditure Sependiture         Expenditure Expenditure         Expenditure Sependiture         Expenditure         Expenditur</td><td>Budget         First Quarter         Year to Date         First Quarter           Main appropriation         Actual Expenditure as propriation         1st Q as % of appropriation         Actual St Q as % of appropriation         Total Expenditure as propriation         Actual Expenditure as propriation         Expenditure as propr</td></tr<>	Budget         First Quarter         Year           Main appropriation         Actual Expenditure         Ist Q as % of Main appropriation         Method Expenditure         Main fill Q as % of Main appropriation         Actual Expenditure         Main Sepropriation           1 508 597         585 690         38,8%         585 890           128 858         19 899         115,4%         19 899           196 729         33 165         16,7%         33 155           5 38 827         30 121         66,0%         30 21           196 63 3949         33,0%         3 949         33,0%         3 949           (1 20 020)         (149 906)         12,4%         (149 906)         12,4%           (12 00 907)         (14 906)         12,4%         (149 906)         12,4%           (26 459)         2 205         (8,3%)         2 205           (26 459)         2 205         (8,3%)         2 205           (26 459)         2 205         (8,3%)         2 205           (390 121)         (59 086)         15,1%         (59 086)           (390 121)         (59 086)         15,1%         77           (4539)         -         -         -           (55 881)         13,7%	Budget         First Quarter         Year to Date           main appropriation         Actual Expenditure         Ist Q as % of mappropriation         Actual Expenditure as % of main appropriation         Total Expenditure as % of main appropriation           1 508 597         585 890         38,8%         585 890         38,8%           1 508 597         585 890         38,8%         585 890         38,8%           1 98 729         33 155         16,7%         33 155         16,7%           5 38 827         30 121         56,0%         30 121         56,0%           64 895         33,6%         162,9%         33,1%         1949         33,0%           1 1966         3 9,99         33,0%         149,908         12,4%         (149 906)         12,4%           (1 20 020)         (149 906)         12,4%         (149 906)         12,4%         (149 906)         12,4%           (12 00 201)         (149 906)         12,4%         (149 906)         12,4%         (149 906)         12,4%           (26 459)         2 205         (8,3%)         2 205         (8,3%)         2 205         (8,3%)           (390 121)         (59 066)         15,1%         (50 066)         15,1%         5,1%         146,0%	Budget         First Quarter         Year to Date         First           appropriation         Actual Expenditure         Main appropriation         Actual Sependiture         Total Actual Expenditure         Actual Expenditure         Expenditure Sependiture         Expenditure Expenditure         Expenditure Expenditure         Expenditure Sependiture         Expenditure Expenditure         Expenditure Sependiture         Expenditure         Expenditur	Budget         First Quarter         Year to Date         First Quarter           Main appropriation         Actual Expenditure as propriation         1st Q as % of appropriation         Actual St Q as % of appropriation         Total Expenditure as propriation         Actual Expenditure as propriation         Expenditure as propr

Part 4:	Debtor	Age	Analysis	i	
_					

	0 - 30	Days	31 - 60	Days	61 - 9	) Days	Over 9	90 Days	То	tal		ots Written Off to otors		Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 147	23,6%	401	3,0%	312	2,3%	9 479	71,1%	13 339	7,5%			1.1	
Trade and Other Receivables from Exchange Transactions - Electricity	10 869	45,6%	704	3,0%	611	2,6%	11 656	48,9%	23 840	13,3%			100	
Receivables from Non-exchange Transactions - Property Rates	12 070	11,6%	3 643	3,5%	3 128	3,0%	85 163	81,9%	104 003	58,2%				
Receivables from Exchange Transactions - Waste Water Management	581	21,4%	84	3,1%	58	2,1%	1 994	73,4%	2 716	1,5%		· ·	1.22	
Receivables from Exchange Transactions - Waste Management	863	23,3%	147	4,0%	107	2,9%	2 589	69,9%	3 706	2,1%				
Receivables from Exchange Transactions - Property Rental Debtors				-				-		14.1				
Interest on Arrear Debtor Accounts	1 883	8,0%	885	3,8%	876	3,7%	19 951	84,6%	23 596	13,2%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		÷	1 M C	÷ .		-	× .	:45	$\times$	2.62			1.82	
Other	1 152	15,2%	125	1,6%	57	,7%	6 264	82,5%	7 598	4,2%	(4)		083	14
Total By Income Source	30 564	17,1%	5 989	3,3%	5 148	2,9%	137 096	76,7%	178 797	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	4 756	10,3%	1 739	3,8%	1 745	3,8%	38 136	82,2%	46 377	25,9%	-			
Commercial	16 063	19,2%	2 347	2,8%	1 931	2,3%	63 537	75,7%	83 878	46,9%	-			
Households	9 266	21,1%	1 702	3,9%	1 297	3,0%	31 605	72,0%	43 871	24,5%		· · ·		
Other	479	10,2%	201	4,3%	174	3,7%	3 817	81,7%	4 671	2,6%	-	· · · · ·		
Total By Customer Group	30 564	17,1%	5 989	3,3%	5 148	2,9%	137 096	76,7%	178 797	100,0%	-		•	

### Part 5: Creditor Age Analysis

	0 - 30 Da	ays	31 - 60 D	ays	61 - 90 E	ays	Over 90	Days	Tota	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		~		-	- ec		8	201	.	
Bulk Water				8						
PAYE deductions	9 719	100,0%	5.62						9719	48,49
VAT (output less input)					100		*		-	-
Pensions / Retirement	6 572	100,0%		-					6 572	32,75
Loan repayments			-	~		.		543		
Trade Creditors	2 168	57,1%	104	2,7%	S		1 527	40,2%	3 799	18,95
Auditor-General				2	1.1		÷		÷	
Other	-	-2-					~	142	~	
Total	18 459	91,9%	104	,5%		•	1 527	7,6%	20 089	100,09

Contact Details Municipal Manager Financial Manager

Dr Derrick Ndlovu Mr Steven Thobela 013 790 0338 013 790 0386

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

· · · · · · · · · · · · · · · · · · ·		2023/24					
Budget							
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
505 040	121.045	35 50	121.040	25.5%	495.077	20.89/	7,29
525 612	134 046	20,0%	134 046	20,076	129 011	30,6%	1,43
							17,9
							45,3
							5,7
							7,1
					114	/,076	(100,04
23 125	947	4,1%	947	4,170		÷.	(100,01
-	44 700	22.097	11,700	22.69	13 700	AE 00/	7,4
	14 / 90	22,0%	14 790	22,0%	13700	40,070	1,4
5 243		2 I					
1 022	EE 4	20 54	564	29.6%	484	AR 104	18,8
1955	551	20,076	001	20,070	404	-40,1%	10,0
000 P	37	494	37	4%	349	5.4%	(89,5%
0003	01	.470	57		545	0,4%	100,01
00.007	05.100	C1.001	05.000	C4.00	10.000	00.00	87,3
68 967	35 409	51,3%	35 409	51,3%	18 902	26,9%	87,3
100		-			45	74.00	163,5
	118	23,5%	118	23,9%			(100,09
	50 100	20.20	50 106	20.3%			(100,07
100 040	00 100	30,3%	50 106	30,3%	57 27 1	37,470	(12,07
						2	
				131			
1.500							
1500							
		<u> </u>				2 E	10
578 148	106 471	18.4%	106 471	18.4%	83 263	20.8%	27.9
							5,0
							13,9
							9,6
							71,0
	5 000	20,010	0 000	20,010	0 200	10,010	11,0
				1.2		-	
	0		0		0	20	(86,19
		15.9%		15.9%			(25,81
					-		
	766		766		19	1.	3 901,0
47 010	28 857	61.4%	28 857	61,4%		39,7%	159,7
					-	-	
	±1.					-	
(52 535)	27 575		27 575	S	41 814		
44 357	21		-		1		-
	±3	-		N			
(8 178)	27 575		27 575		41 814		
			7	· · · · ·			
(8 178)	27 575		27 575		41 814		
24		· ·		1.00		-	-
-	1		÷	( in the second se		· ·	-
(8 178)	27 575		27 575		41 814		
						-	-
(8 178)	27 575		27 575		41 814		
	Main appropriation 525 612 81 359 62 851 19 321 19 540 19 540 19 540 19 540 19 5540 19 55555 19 5555 19 55555 19 5555 19 55555 19 55555 19 55555 19 55555 19 55555 19 55555 19 55555 19 55555 19 555555 19 555555 19 555555 19 5555555 19 55555555 19 5555555555	Main appropriation         Actual Expenditure           525 612         134 046           81 359         14 936           62 2851         8 721           19 321         5 281           11 336         3066           1 801         116           23 212         947           66 365         14 780           5 243         5 243           1 933         551           9 669         37           68 967         35 409           483         118           7 110         500           1 1855 40         50 106           1 1932         507           1 5000         50 106           1 1855 40         20 764           1 8033         9055           81 850         9005           81 850         9005           81 850         9005           81 850         9005           81 850         907           36 194         75602           75602         0           65 316         8 948           75602         0           65 316         8 948           766         44 357	Budget         First Quarter           Main appropriation         Actual Expenditure         1 st Q as % of Main appropriation           525 612         134 046         25,5%           81 359         14 936         18,4%           62 851         8 721         13,8%           19 321         5.26 612         134 046           225,5%         8 721         13,8%           19 321         5.26 12,70%         13,3%           11 336         3.066         27,0%           11 335         3.056         22,5%           68 967         35 409         51,3%           9 659         37         4%           68 967         35 409         51,3%           9 659         37         4%           68 967         35 409         51,3%           1933         551         28,5%           68 967         35 409         51,3%           1933         551         28,5%           1933         551         28,5%           68 967         35 409         51,3%           1933         551         28,5%           1935         29 068         22,6%           10 067         3 064	Budget         First Quarter         Year           Actual appropriation         Actual Expenditure         1st Q as % of Main appropriation         Actual Expenditure           525 612         134 046         25,5%         134 046           81 359         14 936         18,4%         14 936           62 851         8 721         13,9%         5 721           19 321         5 25         772         5 251           19 321         5 261         72,7%         5 261           19 321         5 265         77,7%         5 261           19 331         5 51         22,6%         14 790           5 243         -         -         -           1 63 33         551         28,5%         551           -         -         -         -           1 63 30         513         28,5%         5010           9 669         37         -         -           9 669         37         -         -           9 669         37         -         -           1100         50 106         30,3%         50 106           10057         3 064         29 065         26,3%           10057	Budget         First Quarter         Year to Date           Main appropriation         Expenditure Expenditure         Its Q as % of Main appropriation         Actual Expenditure         Total Expenditure           525 612         134 046         25,5%         134 046         25,5%           81 359         14 936         18,4%         14 936         18,4%           62 851         8 721         13,9%         8 721         13,9%           19 321         5 521         27,2%         5 251         27,2%         5 251         27,2%           11 330         3 056         27,0%         3 066         27,0%         3 066         27,0%           18 001         116         6,4%         116         6,6%         4,1%         947         4,1%           06 395         14 790         22,6%         14 790         22,6%         51,3%         354 400         51,3%           1 933         551         22,6%         50 106         30,3%         50 106         30,3%           1 933         551         22,6%         29,66         22,6%         30,4%         30,4%         30,3%           1 900         18         23,9%         118         23,9%         30,64         30,2%	Budget         First Quarter         Year to Date         First Actual appropriation         Actual Actual propriation         First Main appropriation         Actual Actual Expenditure         First Participation         Actual Expenditure         First Participation           525 612         134 046         25,5%         134 046         25,5%         125 077           81 359         14 936         18,4%         14 936         18,4%         12 673           91 352         525 612         72,4%         526 17         22,5%         551         22,5%         4976           19 321         5,26         72,7%         3,066         27,0%         3,066         27,0%         4,15           19 321         5,263         14 990         22,6%         14 790         22,6%         13,768           1 333         551         22,6%         551         28,5%         464           9 669         37         4,%         37         4%         349           68 967         25 409         51,3%         36 409         51,3%         18 802           19 6639         20 665         22,6%         29 668         22,6%         27 656           19 6239         20 665         22,6%         29 668         22,6% </td <td>Budget appropriation appropriation         First Quarter Main appropriation         Year to Date Main appropriation         First Quarter Main appropriation         Actual Expenditures % of main appropriation         First Quarter Actual Expenditures         Total Expenditures         First Quarter Main appropriation           525 612         134 046         25,5%         134 046         25,5%         125 077         30,6%           81 359         14 936         18,4%         14 936         18,4%         12 673         15,6%           91 9321         5,26 01         27,2%         5,261         27,2%         4 975         33,5%           19 321         5,26 02         27,0%         3066         27,0%         3065         33,5%           19 301         116         6,4%         117 90         22,6%         13 786         46,5%           5 243         14 790         22,6%         14 790         22,6%         13 788         46,5%           5 433         551         26,5%         551         28,5%         444         46,1%           9 609         37         ,4%         37         ,4%         349         5,4%           1 500         30,3%         50 106         30,3%         57 721         37,4%           1 500</td>	Budget appropriation appropriation         First Quarter Main appropriation         Year to Date Main appropriation         First Quarter Main appropriation         Actual Expenditures % of main appropriation         First Quarter Actual Expenditures         Total Expenditures         First Quarter Main appropriation           525 612         134 046         25,5%         134 046         25,5%         125 077         30,6%           81 359         14 936         18,4%         14 936         18,4%         12 673         15,6%           91 9321         5,26 01         27,2%         5,261         27,2%         4 975         33,5%           19 321         5,26 02         27,0%         3066         27,0%         3065         33,5%           19 301         116         6,4%         117 90         22,6%         13 786         46,5%           5 243         14 790         22,6%         14 790         22,6%         13 788         46,5%           5 433         551         26,5%         551         28,5%         444         46,1%           9 609         37         ,4%         37         ,4%         349         5,4%           1 500         30,3%         50 106         30,3%         57 721         37,4%           1 500

			2023/24			202	22/23	
	Budget	First C	Juarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	52 357	9 557	18.3%	9 557	18,3%	1 242	2,3%	669,8%
National Government	44 357	7 818	17,6%	7 818	17,6%	1 242	2,4%	529,7%
Provincial Government				122		1		2
District Municipality		1.62		145	14	2 B		12
Transfers and subsidies - capital (monetary alloc)(Departm Ag				1.40	3	~	€	
Transfers recognised - capital	44 357	7 818	17,6%	7 818	17,6%	1 242	2.4%	529.79
Borrowing		1.02					6	
Internally generated funds	8 000	1 739	21,7%	1 739	21,7%	-	÷.	(100,0%
Capital Expenditure Functional	52 357	9 557	18,3%	9 557	18,3%	1 242	2,3%	669,8%
Municipal governance and administration							· ·	
Executive and Council				-			-	
Finance and administration	-						-	-
Internal audit							-	
Community and Public Safety	5 000						· ·	
Community and Social Services		-	8				- in .	
Sport And Recreation	-			-	-		-	
Public Safety	5 000	43	2		-	-	2	-
Housing			× .		-			-
Health	-				-		· ·	-
Economic and Environmental Services	15 257	1 739	11,4%	1 739	11,4%	•	· ·	(100,0%
Planning and Development	3 000	1 739	58,0%	1 739	58,0%		-	(100,0%
Road Transport	12 257				E .		-	
Environmental Protection	•	÷:			. 5		-	
Trading Services	32 100	7 818	24,4%	7 818	24,4%	1 242	2,6%	529,7%
Energy sources	1 000	₹%			1			
Water Management	24 700	5 988	24,2%	5 988	24,2%	1 242	2,9%	382,3
Waste Water Management	4 600	1 830	39,8%	1 830	39,8%	•	-	(100,09
Waste Management	1 800		-		-		· ·	· ·
Other		100		(*) (*)	•		· ·	· ·

			2023/24			202	2/23	
	Budget	First C	arter	Year 1	o Date	First (	Quarter	]
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	476 669	83 120	17,4%	83 120	17,4%	97 358	26,8%	(14,6%
Property rates	41 380	5 680	13,7%	5 680	13,7%	5 087	17,3%	11,7
Service charges	144 139	19 553	13,6%	19 553	13,6%	20 047	20,0%	(2,5
Other revenue	76 010	2 767	3,6%	2 767	3,6%	8 315	236,0%	(66,79
Transfers and Subsidies - Operational	165 540	50 118	30,3%	50 1 18	30,3%	62 909	35,7%	(20,39
Transfers and Subsidies - Capital	44 357	5 002	11,3%	5 002	11,3%	1 000	2,1%	400,2
Interest	5 243	5	2				5	=
Dividends			8	÷:				
Payments	(448 050)	(81 284)	18,1%	(81 284)	18,1%	(79 957)	25,8%	1,7
Suppliers and employees	(440 050)	(81 284)	18,5%	(81 284)	18,5%	(79 957)	25,8%	1,7
Finance charges	(8 000)		× .	-	2		-	-
Transfers and grants					-			-
Net Cash from/(used) Operating Activities	28 620	1 837	6,4%	1 837	6,4%	17 401	32,9%	(89,49
Cash Flow from Investing Activities								
Receipts	1 500			1.00				
Proceeds on disposal of PPE	1 500				-			
Decrease (Increase) in non-current debtors (not used)	1000							
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments				-				
Payments	(52 357)	(10 419)	19,9%	(10 419)	19,9%	(281)	,6%	3 610,8
Capital assets	52 357	(10 419)	19.9%	(10 419)	19,9%	(281)	.6%	3 610,8
Net Cash from/(used) Investing Activities	(50 857)	(10 419)	20,5%	(10 419)	20,5%	(281)	,5%	3 610,8
Cash Flow from Financing Activities								
Receipts						(1)		(100,0%
Short term loans						1.1		(100,01
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits				-		(1)	-	(100,09
Payments								
Receivment of borrowing						2		1.1.1.2
Net Cash from/(used) Financing Activities				•		(1)	S	(100,09
let Increase/(Decrease) in cash held	(22 237)	(8 582)	38.6%	(8 582)	38,6%	17 120	1 097.2%	(150,19
Cash/cash equivalents at the year begin:	103 224	47 500	46,0%	47 500	46.0%	100 428	70,4%	
, ,				24 471		120 344	83,5%	
Cash/cash equivalents at the year end	80 987	24 471	30,2%	24 471	30,2%	120 344	03,5%	{79,7%

## Part 4: Debtor Age Analysis

Fait 4. Debitor Age Analysis	0 - 30	Days	31 - 60	) Days	61 - 9	D Days	Over 9	0 Days	То	tal		ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														1
Trade and Other Receivables from Exchange Transactions - Water	3 061	1,5%	1 702	,8%	1 992	1,0%	195 331	96,7%	202 087	18,8%		100		1
Trade and Other Receivables from Exchange Transactions - Electricity	4 507	7,4%	689	1,1%	1 280	2,1%	54 760	89,4%	61 235	5,7%		21		1 8
Receivables from Non-exchange Transactions - Property Rates	3 648	1,6%	3 285	1,4%	22 553	9,9%	198 372	87,1%	227 857	21,2%		24.5		4
Receivables from Exchange Transactions - Waste Water Management	1 916	1,7%	1 695	1,5%	1 583	1,4%	104 440	95,3%	109 635	10,2%		(A)		1
Receivables from Exchange Transactions - Waste Management	1 106	1,8%	930	1,5%	852	1,4%	59 026	95,3%	61 914	5,8%	0			1 4
Receivables from Exchange Transactions - Property Rental Debtors	10 - E		-	¥1		2	54		24 - E		-			1
Interest on Arrear Debtor Accounts	5 009	1,4%	4 960	1,4%	4 819	1,4%	341 164	95,8%	355 951	33,2%	0		-	1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	S		~	-		•			90		96	~		1 -
Other	337	,6%	367	,7%	198	,4%	53 112	98,3%	54 014	5,0%	-	245		( · · · · · · · · · · · · · · · · · · ·
Total By Income Source	19 584	1,8%	13 627	1,3%	33 277	3,1%	1 006 204	93,8%	1 072 693	100,0%	6	•		
Debtors Age Analysis By Customer Group														1
Organs of State	4 034	3,5%	1 358	1,2%	7 827	6,7%	103 537	88,7%	116 756	10,9%	-	· ·		6
Commercial	2 138	1,5%	1 952	1,4%	4 235	3,0%	131 806	94,1%	140 131	13,1%				1
Households	13 412	1,6%	10 317	1,3%	21 216	2,6%	770 862	94,5%	815 807	76,1%	6		-	6
Other	-				· · · · · ·									(
Total By Customer Group	19 584	1,8%	13 627	1,3%	33 277	3,1%	1 006 204	93,8%	1 072 693	100,0%	6	· ·		-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Da	0 - 30 Days		31 - 60 Days		61 - 90 Days		lays	Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity						~	- S2 -	U	-	-
Bulk Water			-	-	1.4			· ·		
PAYE deductions			÷	-		-	-	· ·		
VAT (output less input)	633	47,4%	116	8,6%		*	587	44,0%	1 336	33,49
Pensions / Retirement		-	-					21	224	
Loan repayments		-	8		21	2 - C	Sa	- 25		
Trade Creditors	550	20,7%	-	20		4	2112	79,3%	2 662	66,69
Auditor-General			÷		34				- 22	
Other			÷	45 -	240					
Total	1 183	29,6%	116	2,9%	-	•	2 700	67,5%	3 999	100,0%

Contact Details Municipal Manager Financial Manager Mr MA Ngcobo Mrs Nompumelelo Khuzw@yo

017 734 6101 017 734 6142

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

			2023/24			202	_	
	Budget		Quarter		to Date	First	1	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actuai Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure	2 361 424	570 043	24.1%	570 043	24,1%	535 938	25,1%	6,4%
Operating Revenue	2 301 424	570 045	24,170	570 045	24,1%	222 236	23,1%	0,47
Exchange Revenue		000 500		000 500		040.070	0.00	
Service charges - Electricity	920 000 135 184	209 509 18 684	22,8% 13,8%	209 509 18 684	22,8%	212 972 24 971	24,6% 19,5%	(1,69 (25,29
Service charges - Water	135 184	18 684	28,4%	25 869	28,4%	24 97 1	28,0%	7,0
Service charges - Waste Water Management Service charges - Waste Management	112 886	29 403	26,9%	29 403	26,0%	26 831	27,6%	9,6
Sale of Goods and Rendering of Services	8 289	2 864	34,5%	2 864	34,5%	1 072	13,6%	167,1
Agency services	29 726	3	01,07	2004			3	
Interest earned from Receivables	7 465	2 725	36,5%	2 725	36,5%	1 595	43,4%	70,9
Interest earned from Current and Non Current Assets Dividends	42 910	æ.	÷		œ	5 834	14,3%	(100,09
Rent on Land	18 81 1	5 420	28,8%	5 420	28,8%	4 697	26,2%	15,4
Rental from Fixed Assets	1 503	589	39,2%	589	39,2%	526	36,8%	12,04
Licence and permits	8 401	1 638	19,5%	1 638	19,5%	1 078	13,5%	52,0
Operational Revenue	110 755	2 585	2,3%	2 585	2,3%	1 144	2,2%	126,04
Non-Exchange Revenue Property rates	485 662	124 903	25,7%	124 903	25,7%	117 385	25,5%	6,4
Surcharges and Taxes Fines, penalties and forfielts	20 064	1 395	- 7,0%	1 395	7,0%	- 375	2,0%	272,5
Licences or permits	220.027	137 826	40,6%	137 826	10.6%	111 915	38,0%	23,2
Transfer and subsidies - Operational Interest Fuel Levy	339 267 6 171	2 375	40,6%	2 375	40,6% 38,5%	1 369	45,1%	73,4
Operational Revenue			<u>ġ</u>		2			
Gains on disposal of Assels	7 703	4 256	55,2%	4 256	55,2%		÷	(100,09
Other Gains Discontinued Operations	15615	14 14	10 (1)				÷.	
Operating Expenditure	2 435 283	621 729	25.5%	621 729	25,5%	494 597	22,2%	25,7%
Employee related costs	770 918	190 072	24,7%	190 072	24,7%	164 073	22,1%	15,8
Remuneration of councillors	29 910	7 007	23,4%	7 007	23,4%	6 826	24,0%	2,7
Bulk purchases - electricity	670 449	189 395	28,2%	189 395	28,2%	154 436	23,2%	22,6
Inventory consumed	91 177	18 505	20,3%	18 505	20,3%	13 098	21,2%	41,3
Debt impairment	31 133						Ξ.	-
Depreciation and amortisation	254 773	100 852	39,6%	100 852	39,6%	65 545	25,0%	53,9
Interest	62 526	23		23		1	· ·	(100,09
Contracted services	303 739	54 213	17,8%	54 213	17,8%	57 522	30,5%	(5,89
Transfers and subsidies	6 819 22 345	1 135 (35)	16,6% (,2%)	1 135 (35)	16,6%	25 1 154	,4% 4,4%	4 440,6 (103,09
Irrecoverable debts written off	186 288	(35) 60 561	(,276) 32,5%	60 561	32,5%	31 918	24,0%	89,7
Operational costs Losses on disposal of Assets	100 288	00 301	32,3%	00 001	52,576	31 310	24,076	
Other Losses	5 205		(a)		12		8	
Surplus/(Deficit)	(73 859)	(51 686)		(51 <del>6</del> 86)		41 341		
Transfers and subsidies - capital (monetary allocations)	205 584	11 721	5,7%	11 721	5,7%	7 520	2,8%	55,9
Transfers and subsidies - capital (in-kind)	-							
Surplus/(Deficit) after capital transfers and contributions	131 726	(39 965)		(39 965)		48 861		1.0
Income Tax	131 726	(39 965)		(39 965)	· ·	48 861	-	
Surplus/(Deficit) after income tax	131/20	(38 803)		(38 805)		40 001	and the second	
Share of Surplus/Deficit attributable to Joint Venture			8	2			±	-
Share of Surplus/Deficit attributable to Minorities Surplus/(Deficit) attributable to municipality	131 726	(39 965)		(39 965)		48 861	1.	
	151720	(00 00)		(00 500)		40.001		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		(00.000)		(00.000		40.001	-	
Surplus/(Deficit) for the year	131 726	(39 965)		(39 965)		48 861		1

			2023/24	202				
	Budget	First C	Quarter	Year	to Date	First	1	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	234 741	22 558	9,6%	22 558	9,6%	86 203	13,4%	(73,8%
National Government	205 584	11 721	5,7%	11 721	5,7%	17 293	6,5%	(32,2%
Provincial Government	200 004		0,17,0	1.1.2		200		(on parts
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Ag			× .			200		
Transfers recognised - capital	205 584	11 721	5,7%	11 721	5,7%	17 293	6,5%	(32,2%
Borrowing		7 482		7 482		32 315	16,9%	(76.8%
Internally generated funds	29 156	3 355	11,5%	3 355	11,5%	36 595	19,8%	(90,8%
Capital Expenditure Functional	234 741	22 558	9,6%	22 558	9,6%	86 203	13,4%	(73,8%
Municipal governance and administration		2 672		2 672		2 697	6,2%	(,9%
Executive and Council	-		-					
Finance and administration		2 672		2 672		2 697	6,2%	(,99
Internal audit			-				· · ·	÷.
Community and Public Safety	10 200	•				1 749	7,5%	(100,0%
Community and Social Services	8 000							
Sport And Recreation	2 200	-				1 749	51,6%	(100,09
Public Safety	-		÷	-	-			8
Housing		18 D		-	-	5	3	
Health	-		÷ .					
Economic and Environmental Services	34 231	762	2,2%	762	2,2%	2 273	3,4%	(66,5%
Planning and Development			÷	-				2
Road Transport	34 231	762	2,2%	762	2,2%	2 273	3,4%	(66,59
Environmental Protection	-	22						
Trading Services	190 309	19 124	10,0%	19 124	10,0%	79 484	15,6%	(75,9%
Energy sources	57 206	241	,4%	241	.4%	42 203	43,6%	
Water Management	118 952	18 441	15,5%	18 441	15,5%	32 010	9,1%	(42,49
Waste Water Management	14 152	:÷	-	-	-	4 341	9,5%	(100,09
Waste Management		442	· ·	442	-	931	6,3%	(52,59
Other			· ·	(*)	-	383	*	-

			2023/24		202			
	Budget	First C	Quarter	Year	to Date	First	1	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	2 582 571	499 676	19,3%	499 676	19,3%	454 668	19,8%	9,9%
Property rates	461 379	57 640	12.5%	57 640	12,5%	79 892	18,1%	(27,9%
Service charges	1 346 678	175 815	13,1%	175 815	13,1%	149 504	13,3%	17,69
Other revenue	192 954	21 458	11,1%	21 458	11,1%	8 498	6,4%	152.5
Transfers and Subsidies - Operational	335 267	171 684	51,2%	171 684	51,2%	113 865	38,7%	50,89
Transfers and Subsidies - Capital	203 384	73 080	35,9%	73 080	35,9%	100 000	37,4%	(26,9%
Interest	42 910					2 909	7,1%	(100,0%
Dividends					18	-	2	
Payments	(1 798 117)	(226 757)	12,6%	(226 757)	12,6%	(106 493)	5,7%	112,99
Suppliers and employees	(1717345)	(226 757)	13,2%	(226 757)	13,2%	(106 493)	6,0%	112,95
Finance charges	(80 772)				15	2	100	
Transfers and grants					i			
Net Cash from/(used) Operating Activities	784 454	272 920	34,8%	272 920	34,8%	348 176	80,6%	(21,6%
Cash Flow from Investing Activities								
Receipts	10 698	685		5		18	2	
Proceeds on disposal of PPE	7 703				18			
Decrease (Increase) in non-current debtors (not used)	5		2			72	550	
Decrease (increase) in non-current receivables	2 995	5	8		5	2		
Decrease (increase) in non-current investments	8			20 20	14	23	124	
Payments	(228 241)	(33 324)	14,6%	(33 324)	14,6%	(81 521)	13,3%	(59,1%
Capital assets	228 241	(33 324)	14,6%	(33 324)	14,6%	81 521	13,3%	(59,1%
Net Cash from/(used) Investing Activities	(217 543)	(33 324)	15,3%	(33 324)	15,3%	(81 521)	13,4%	(59,1%
Cash Flow from Financing Activities								
Receipts	· · · ·				-	(375)	(,2%)	(100,0%
Short term loans	÷	-	· ·	-	-		- 20	
Borrowing long term/refinancing	÷	-	-	-				
Increase (decrease) in consumer deposits	· · ·	-	-	-		(375)		(100,0%
Payments	(64 807)			•	•			
Repayment of borrowing	(64 807)	-		-	-			
Net Cash from/(used) Financing Activities	(64 807)	· · ·	· · ·	•	· · ·	(375)	(,8%)	(100,0%
Net Increase/(Decrease) in cash held	502 104	239 595	47,7%	239 595	47,7%	266 280	(208,5%)	(10,0%
Cash/cash equivalents at the year begin:	220 000	124 778	56,7%	124 778	56,7%	369 171	76,3%	(66,2%
Cash/cash equivalents at the year end:	722 104	364 046	50.4%	364 046	50,4%	635 131	178.3%	(42,7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30	Days	31 - 60	) Days	61 - 90	) Days	vs Over 90 Days Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 699	20,0%	3 416	7,0%	2 451	5,0%	33 042	68,0%	48 608	11,8%	5	2211	G	
Trade and Other Receivables from Exchange Transactions - Electricity	37 264	45,5%	6 148	7,5%	3 074	3,8%	35 372	43,2%	81 858	19,8%	2		14 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -	
Receivables from Non-exchange Transactions - Property Rales	32 957	25,2%	9 082	7,0%	5 972	4,6%	82 579	63,2%	130 590	31,6%		- 14 L		
Receivables from Exchange Transactions - Waste Water Management	7 516	21,9%	2 279	6,7%	1 695	4,9%	22 765	66,5%	34 255	8,3%	6	N	~	
Receivables from Exchange Transactions - Waste Management	8 525	22,7%	2 537	6,8%	1 836	4,9%	24 640	65,6%	37 537	9,1%	23	.1%		
Receivables from Exchange Transactions - Property Rental Debtors				× .		3	36	100,0%	36	а.				
Interest on Arrear Debtor Accounts	1 776	5,5%	1 665	5,2%	1 543	4,8%	27 026	84,4%	32 010	7,8%	0		10.1	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	8	e .		2			283	2	82	2		21.1		
Other	4 797	10,0%	1 905	4,0%	1 232	2,6%	40 133	83,5%	48 067	11,6%	3			
Total By Income Source	102 534	24,8%	27 033	6,5%	17 801	4,3%	265 592	64,3%	412 959	100,0%	39	•	•	
Debtors Age Analysis By Customer Group														
Organs of State	5 333	32,9%	3 004	18,5%	2 265	14,0%	5 607	34,6%	16 210	3,9%				
Commercial	56 247	28,0%	12 795	6,4%	6 084	3,0%	125 957	62,6%	201 083	48,7%	15		-	
Households	40 954	20,9%	11 233	5,7%	9 452	4,8%	134 028	68,5%	195 667	47,4%	24			
Other	· · · ·		- S .				1.1.1			· · · ·			-	
Total By Customer Group	102 534	24.8%	27 033	6.5%	17 801	4.3%	265 592	64,3%	412 959	100,0%	39		-	

## Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity						-	71	100,0%	71	,89
Bulk Water									-	
PAYE deductions						.	-	3	-	
VAT (output less input)		2								-
Pensions / Retirement									-	-
Loan repayments		25			-		540		-	
Trade Creditors	2 932	33,0%	34	,4%			5 924	66,6%	8 890	99,29
Auditor-General		e 1								
Other	× .	-							÷	
Total	2 932	32,7%	34	,4%		-	5 995	66,9%	8 961	100,0%

Contact Details Municipal Manager Financial Manager

Mr Bheki Khenisa Mr Molhiba Mogofe

013 249 7263 013 249 7106

Source Local Government Database

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

### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actuai Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure								
Operating Revenue	754 210	206 092	27,3%	206 092	27,3%	191 279	26,8%	7,7%
Exchange Revenue	1 1							
Service charges - Electricity	212 789	52 062	24,5%	52 062	24,5%	50 131	21,3%	3,99
Service charges - Water	66 543	16 723	25,1%	16 723	25,1%	14 328	24,0%	16,79
Service charges - Waste Water Management	23 032	5 244	22,8%	5 244	22,8%	4 991	22,7%	5,15
Service charges - Waste Management	25 374	6 223	24,5%	6 223	24,5%	5 909	22,9%	5,3
Sale of Goods and Rendering of Services	4 240	238	5,6%	238	5,6%	886	79,4%	(73,29
Agency services		-	(#	£3				
Interest					. a	-	. e	
Interest earned from Receivables	12 011							23
Interest earned from Current and Non Current Assets	5 000	1 119	22,4%	1 119	22,4%	264	53,7%	323,85
Dividends						-		
Rent on Land								
Rental from Fixed Assets	5 000	564	11,3%	564	11,3%	620	20,5%	(9,1%
Licence and permits	· ·	-	1.5				1	
Operational Revenue	35 760	(812)	(2,3%)	(812)	(2,3%)	4 497	14,8%	(118,1%
Non-Exchange Revenue								
Property rates	125 000	30 943	24,8%	30 943	24,8%	26 619	22,9%	16,29
Surcharges and Taxes								-
Fines, penalties and forfeits	7 500	253	3,4%	253	3,4%	392	31,9%	(35,5%
Licences or permits	500	25	5,0%	25	5,0%	31	33,5%	(18,1%
Transfer and subsidies - Operational	212 710	76 330	35,9%	76 330	35,9%	74 334	38,5%	2,79
Interest	7 989	11 877	148,7%	11 877	148,7%	8 278	103,9%	43,59
Fuel Levy								2
Operational Revenue	9 762	756	7,7%	756	7,7%			(100,0%
Gains on disposal of Assets	1 000						8	
Other Gains Discontinued Operations		4 548		4 548	. a a			(100,0%
Operating Expenditure	976 686	234 860	24,0%	234 860	24,0%	221 400	25,0%	6,1%
Employee related costs	245 859	57 431	23,4%	57 431	23,4%	55 406	21.7%	3,79
Remuneration of councillors	12 500	2 873	23,0%	2 873	23,0%	3 217	22,8%	(10,7%
Bulk purchases - electricity	195 855	70 772	36,1%	70 772	36,1%	56 818	34,4%	24,65
Inventory consumed	11 450	1 784	15,6%	1 784	15,6%	2 741	33,5%	(34,99
Debt impairment	103 500		10,010		10,010		-	
Depreciation and amortisation	80 000					14 191	20,1%	(100,0%
Interest	45 000	27 603	61.3%	27 603	61.3%	15 440	51,5%	78,8
Contracted services	171 230	31 114	18,2%	31 114	18,2%	29 569	22,2%	5,2
Transfers and subsidies	1 000	1 000	100,0%	1 000	100,0%			(100,0%
Irrecoverable debts written off	11 500	2 506	21,8%	2 506	21,8%	100		2 398,8
Operational costs	98 792	39 778	40,3%	39 778	40,3%	43 918	46,7%	(9,4%
Losses on disposal of Assets							1 2	1.1
Other Losses							÷:	
Surplus/(Deficit)	(222 476)	(28 768)		(28 768)		(30 121)		
Transfers and subsidies - capital (monetary allocations)	146 241	5 056	3,5%	5 056	3,5%	1 594	1,4%	217,19
Transfers and subsidies - capital (in-kind)	· · · ·					÷		-
Surplus/(Deficit) after capital transfers and contributions	(76 235)	(23 712)		(23 7 12)		(28 526)	1.41.71	
Income Tax	· ·							
Surplus/(Deficit) after income tax	(76 235)	(23 712)	· · · · · · · · · · · · · · · · · · ·	(23 712)		(28 526)		
Share of Surplus/Deficit attributable to Joint Venture					· ·		5	
Share of Surplus/Deficit attributable to Minorities		(00 7 10)		(00 7 1 7		(00 500)		
Surplus/(Deficit) attributable to municipality	(76 235)	(23 7 1 2)		(23 7 12)		(28 526)		
Share of Surplus/Deficit attributable to Associate	· ·	×	•	÷.	-	14		•
Intercompany/Parent subsidiary transactions		2.					-	
Surplus/(Deficit) for the year	(76 235)	(23 712)		(23 7 12)		(28 526)		

			2023/24			202	22/23	
	Budget	First G	Quarter	Year 1	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actuai Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	164 616	11 324	6,9%	11 324	6,9%	2 106	1,7%	437,89
National Government	143 436	9 576	6,7%	9 576	6,7%	688	.6%	1 291,79
Provincial Government		-					100	
District Municipality				10		-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag								2
Transfers recognised - capital	143 436	9 576	6.7%	9 576	6,7%	688	.6%	1 291,7
Borrowing							12	12
Internally generated funds	21 180	1 748	8,3%	1 748	8,3%	1 418	11,2%	23,39
Capital Expenditure Functional	164 616	11 324	6,9%	11 324	6,9%	2 106	1,7%	437,8
Municipal governance and administration	5 000			-		-		
Executive and Council	500					-	· ·	
Finance and administration	4 500			-			· ·	
internal audit	-			-			· ·	
Community and Public Safety	1 000	-				-	· ·	
Community and Social Services	-	-		-	2		· ·	2
Sport And Recreation	500					-	· ·	-
Public Safety	500			-			21	
Housing	-	-	•	-			2	
Health			-		· ·		-	-
Economic and Environmental Services	16 650	3 205	19,2%	3 205	19,2%	688	38,7%	365,89
Planning and Development	1 000			-		-		
Road Transport	16 650	3 205	20,5%	3 205	20,5%	688	38,7%	365,8
Environmental Protection	-			-	24	Se		
Trading Services	141 966	8 119	5,7%	8 119	5,7%	1 418	1,2%	
Energy sources	10 680	4 346	40,7%	4 346	40,7%	1 418	4,9%	
Water Management	21 534	693	3,2%	693	3,2%	-	· ·	(100,0
Waste Water Management	98 752	3 080	3,1%	3 080	3,1%	-	· ·	(100,0
Waste Management	11 000	-	· · ·		•		· ·	

			2023/24			202	2/23	
	Budget	First C	luarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	956 173	118 378	12,4%	118 378	12,4%	116 411	14,6%	1,79
Property rates	127 112	19 944	15,7%	19 944	15,7%	19 229	12,8%	3,79
Service charges	367 380	2 190	,6%	2 190	,6%	2 852	,9%	(23,2%
Other revenue	97 730	6 456	6.6%	6 456	6,6%	20 677	57,9%	(68,8%
Transfers and Subsidies - Operational	212 710	86 667	40,7%	86 667	40,7%	73 488	38,1%	17,99
Transfers and Subsidies - Capital	146 241	2 000	1,4%	2 000	1,4%			(100,0%
Interest	5 000	1 121	22,4%	1 121	22,4%	164	33,4%	582,25
Dividends		25			S.			
Payments	(783 629)	(99 992)	12,8%	(99 992)	12,8%	(156 659)	22,5%	(36,2%
Suppliers and employees	(737 629)	(99 992)	13,6%	(99 992)	13,6%	(156 659)	23,5%	(36,2%
Finance charges	(45 000)		1911		8		~	
Transfers and grants	(1 000)		24				÷	
Net Cash from/(used) Operating Activities	172 544	18 386	10,7%	18 386	10,7%	(40 249)	(40,2%)	(145,7%
Cash Flow from Investing Activities								
Receipts				<u></u>	25	-		· ·
Proceeds on disposal of PPE		2			51 - E		~ ~	
Decrease (Increase) in non-current debtors (not used)	100						2	N 18
Decrease (increase) in non-current receivables		8			×.		~	9
Decrease (increase) in non-current investments							- E	. a
Payments	(164 616)	(21 940)	13,3%	(21 940)	13,3%	(10 192)	8,1%	115,39
C apilal assets	(164 616)	(21 940)	13,3%	(21 940)	13,3%	10 192	8,1%	115,31
Net Cash from/(used) Investing Activities	(164 616)	(21 940)	13,3%	(21 940)	13,3%	(10 192)	8,1%	115,39
Cash Flow from Financing Activities								
Receipts		-				(5)	· ·	(100,0%
Short term loans	S			-	-			
Borrowing long term/refinancing	(* )				-			3
Increase (decrease) in consumer deposits					-	(5)	8	(100,0%
Payments			•	•	•	-	· ·	
Repayment of borrowing				-				
Net Cash from/(used) Financing Activities	· ·	•	•			(5)		(100,0%
Net Increase/(Decrease) in cash held	7 929	(3 555)	(44,8%)	(3 555)	(44,8%)	(50 446)	195,8%	(93,0%
Cash/cash equivalents at the year begin:	1 142	20 603	1 804,4%	20 603	1 804,4%	(37 794)	(324,8%)	(154,5%
Cash/cash equivalents at the year end.	9 071	16 949	186,9%	16 949	185,9%	(49 304)	349,1%	(134,4%

#### Part 4: Debtor Age Analysis

Part 4: Debtor Age Analysis	0 - 30	Days	31 - 60	) Days	61 - 90	Days	Over 9	0 Days	Tot	al	Actual Bad Debts Debto		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 1 4 3	3,1%	4 303	2,6%	3 228	2,0%	151 801	92,3%	164 475	22,8%		(,2%)		
Trade and Other Receivables from Exchange Transactions - Electricity	8 313	9,3%	4 01 4	4,5%	2 238	2,5%	74 652	83,7%	89 216	12,4%		(1,3%)	-	
Receivables from Non-exchange Transactions - Property Rates	7 743	4,1%	4 931	2,6%	4 621	2,5%	169 579	90,7%	186 875	25,9%		~	· ·	
Receivables from Exchange Transactions - Waste Water Management	1 650	2,8%	1 240	2,1%	1 170	2,0%	54 269	93,0%	58 329	8,1%	(29)	(,1%)		
Receivables from Exchange Transactions - Waste Management	1 965	3,1%	1 418	2,2%	1 337	2,1%	58 374	92,5%	63 083	8,7%	(35)	(,1%)	· ·	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			1.0	<ul> <li></li></ul>	100	÷	-		~ ~		
Interest on Arrear Debtor Accounts	4 037	2,6%	3 937	2,5%	3 846	2,5%	144 390	92,4%	156 211	21,6%	9			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1.1				÷				~	22	21	¥ .	· ·	
Other	52	1,3%	2		S		3 874	98,6%	3 927	,5%	(227)	(5,8%)		
Total By Income Source	28 893	4,0%	19 845	2,7%	16 440	2,3%	656 939	91,0%	722 116	100,0%	(1 770)	(,2%)		
Debtors Age Analysis By Customer Group														
Organs of State	5 015	4,7%	3 828	3,6%	2 973	2,8%	94 896	88,9%	106 712	14,8%	(1 625)	(1,5%)		
Commercial	12 124	4,6%	6 421	2,4%	5 370	2,0%	241 565	91,0%	265 480	36,8%	8		· ·	
Households	11 753	3,4%	9 596	2,7%	8 097	2,3%	320 479	91,6%	349 924	48,5%	(153)	~		
Other	-	**			2		~		-		<ul> <li>C</li> </ul>			
Total By Customer Group	28 893	4.0%	19 845	2,7%	16 440	2.3%	656 939	91,0%	722 116	100,0%	(1 770)	(,2%)		

### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	0 Days	Tota	at
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28 336	4,6%	49 452	8,0%	30 054	4,9%	507 201	82,5%	615 044	40,49
Bulk Water		~			÷		× .			
PAYE deductions		42				- CRC	×		× .	
VAT (output less input)	-	× .			- X.		-		Ξ.	
Pansions / Retirement	a .	×	9		÷.	1.5	× .	2	× 1	
Loan repayments		S. 1		-	8	21	÷	2.1		-
Trade Creditors	14 269	1,6%	1 809	,2%	15 721	1,7%	875 941	96,5%	907 740	59,69
Auditor-General		±:		-				2.1		
Other	-			-	~	20	-		÷	
Total	42 605	2,8%	51 261	3,4%	45 776	3,0%	1 383 142	90,8%	1 522 784	100,0%

Contact Details			
Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307	
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349	

Source Local Government Database

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

#### Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First (	Quarter	Year	to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure								
	894 128	343 719	38.4%	343 719	38.4%	304 505	37,7%	12,9%
Operating Revenue	034 120	343719	30,4 %	343718	30,470	304 503	31,170	12,5
Exchange Revenue								
Service charges - Electricity			00.00	25 914	-	34 365	-	101.00
Service charges - Water	96 228	25 914	26,9%		26,9%		41,8%	(24,69
Service charges - Waste Water Management Service charges - Waste Management	2 355 39 997	470 9 940	20,0% 24,9%	470 9.940	20,0% 24,9%	572 9 322	30,0%	(17,85
Service charges - waste management Sale of Goods and Rendering of Services	980	9 940	24,9%	9 940	24,976	9 322	57,1%	
Agency services	12 526	57	5,6%		5,0%	Ĩ.	3,18	( <i>i</i> 0,0.
Interest earned from Receivables	88 763	52 956	59.7%	52 956	59,7%	20 703	30,0%	155,8
Interest earned from Current and Non Current Assets Dividends	8 625	4 383	50,8%	4 383	50,8%	2 038	38,4%	115,1
Rent on Land	2			~			241	1.
Rental from Fixed Assets	1 056	318	30,1%	318	30,1%	314	34,0%	1,5
Licence and permits	4	0	8,8%	0	8,8%	2	225,7%	(74,9
Operational Revenue	1 400	251	17,9%	251	17,9%	346	160,5%	(27,59
Non-Exchange Revenue	1							0
Property rates	61 555	15 108	24,5%	15 108	24,5%	14 565	24,9%	3,7
Surcharges and Taxes						20 214	1.1	(100,09
Fines, penalties and forfeits	2 588	39	1,5%	39	1,5%	19	,1%	101,8
Licences or permits	196	111	56,8%	111	56,8%	62	45,9%	78,7
Transfer and subsidies - Operational	577 854	234 171	40,5%	234 171	40,5%	201 793	38,3%	16,0
Interest		8			20			
Fuel Levy			2		181		1.1	8
Operational Revenue	· ·		31					
Gains on disposal of Assets	÷	e:	35.	*	1.		1.	
Other Gains Discontinued Operations			2	ŝ			8	2
Operating Expenditure	1 004 035	145 783	14,5%	145 783	14,5%	127 090	13,7%	14,79
Employee related costs	195 660	43 940	22.5%	43 940	22,5%	40 259	22,7%	9,1
Remuneration of councillors	29 258	6 435	22.0%	6 435	22,0%	6 861	25,0%	(6,29
Bulk purchases - electricity	÷							.
Inventory consumed	176 089	16 645	9,5%	16 645	9,5%	26 854	16,5%	(38,09
Debt impairment	242 880			÷	1.83		54 (A	54
Depreciation and amortisation	88 821	18 033	20,3%	18 033	20,3%		- 14 I	(100,0%
Interest			- N.		· ·	-		·
Contracted services	154 343	38 971	25,2%	38 971	25,2%	27 721	21,9%	40,6
Transfers and subsidies	200	0	- ed	8				
Irrecoverable debts written off	3 005	565	18,8%	565	18,8%	482	16,1%	17,2
Operational costs	113 779	21 195	18,6%	21 195	18,6%	24 912	28,7%	(14,9%
Losses on disposal of Assets Other Losses								
Surplus/(Deficit)	(109 908)	197 936		197 936		177 415		
Transfers and subsidies - capital (monetary allocations)	252 969	41 486	16,4%	41 486	16,4%	21 870	12,5%	89,7
Transfers and subsidies - capital (in-lond)	143 062	239 421	•	239 421		199 284		
iurplus/(Deficit) after capital transfers and contributions	145 062	200 421		205 421		133 204	<u></u>	
Income Tax Surplus/(Deficit) after income tax	143 062	239 421		239 421		199 284		-
Share of Surplus/Deficit attributable to Joint Venture	× .	с.		× .	1.00	÷.		-
Share of Sumlus/Deficit attributable to Minorities	-		-	34	E.		· ·	
Surplus/(Deficit) attributable to municipality	143 062	239 421		239 421		199 284		
Share of Surplus/Deficit attributable to Associate					100	5	-	-
Intercompany/Parent subsidiary transactions							· · · · · ·	
Surplus/(Deficit) for the year	143 062	239 421		239 421		199 284		

R thousands         appropriation         % of main appropriation         % of main appropriation           Capital Revenue and Expenditure Source of Finance         274 269         53 583         19,5%         53 583         19,5%           National Government         252 969         53 583         21,2%         53 583         21,2%         33 423         19,9           District Municipativ Transfers recognised - capital Borrowing         252 969         55 583         21,2%         53 583         21,2%         33 423         19,9           Capital Expenditure Functional Municipal governance and administration         274 269         53 583         21,2%         53 583         21,2%         33 423         19,9           Community generated funds         21 300         - <t< th=""><th></th><th>22/23</th><th>202</th><th></th><th></th><th>2023/24</th><th></th><th></th><th></th></t<>		22/23	202			2023/24			
AppropriationExpenditureExpenditureExpenditure appropriationExpenditure appropriation		Quarter	First C	o Date	Year t	luarter	First C	Budget	
National Growerment         252 969         53 583         21,2%         53 583         21,2%         33 423         19,0           Provincial Government         -	to Q1 of 2023/2 nain			Expenditure as % of main		Main			R thousands
National Covernment         252 969         53 583         21,2%         53 583         21,2%         33 423         19,0           District Municipally Transfers and subside - capital (monetary alloc)(Departm Ap Transfers recognised - capital Borrowing         252 969         53 583         21,2%         53 583         21,2%         33 423         19,0           Transfers recognised - capital Borrowing         252 969         53 583         21,2%         53 583         21,2%         33 423         19,0           Capital Expenditure Functional Internally generated transfer and administration         274 269         53 583         19,5%         53 583         19,5%         33 757         16,6           Municipal governance and administration         1750         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Capital Revenue and Expenditure</td>									Capital Revenue and Expenditure
National Government         252 969         53 583         21,2%         53 583         21,2%         33 423         190           Detrict Municipal Transfers and subcides - capital (monetary siloc)(Departm No Transfers recognited - capital Borrowing         252 969         53 583         21,2%         53 583         21,2%         33 423         190           Transfers recognited - capital Borrowing         252 969         53 583         21,2%         53 583         21,2%         33 423         190           Borrowing Internetly generated funds         21 300         21         0         335         1,1           Cepital Expenditure Functional Internetly generated funds         274 269         53 583         19,5%         53 583         19,5%         33 757         16,6           Municipal governance and administration         1750         - <td>16,6% 58,7%</td> <td>16,6%</td> <td>33 757</td> <td>19.5%</td> <td>53 583</td> <td>19.5%</td> <td>53 583</td> <td>274 269</td> <td></td>	16,6% 58,7%	16,6%	33 757	19.5%	53 583	19.5%	53 583	274 269	
Provincial Conversional District Municipatity Transfers recognised - capital (monetary siloc)(Departm Ap Transfers recognised - capital (monetary siloc)(Departm Ap Transfers recognised - capital siloc)         225 969         53 583         21,2%         53 583         21,2%         33 423         19,0           Borrowing Internally generated trunds         21 300         335         1,1         335         1,1           Capital Expenditure Functional Internally generated administration         274 269         53 583         19,5%         53 583         19,5%         33 777         16,6           Municipal governance and administration         1 750         -	19,0% 60,3%		33 423		53 583		53 583	252 969	National Government
Disket Managashy Transfers recigniled (capital (contear) slice)(Departm Ap Disket Managashy         1					52		-		
Transfers and soundes - capital (monetary alloc)(Departm Age         1         1         1           Transfers recognised - capital Borrowing Internally generated hands         21 300         1         53 583         21,2%         53 583         21,2%         33 423         19// 3355           Cepital Expenditure Functional Executive and Council Finance and administration         274 269         53 583         19,5%         53 583         19,5%         33 757         16,6/           Municipal governance and administration         1750         -	- Se - Se - Se				12				
Transfers recognised - capital         252 969         53 583         21,2%         53 583         21,2%         33 423         199           Borrowing Internally generated funds         21 300         335         1,1           Capital Expenditure Functional         274 269         53 583         19,5%         53 583         19,5%         33 757         16,6           Municipal governance and administration         1750         -			÷2		s) -	2	Sec. 1		
Borrowing Internally generated funds         21 300         1         335         1,1           Capital Expenditure Functional         274 269         53 583         19,5%         53 583         19,5%         33 757         16,6/           Municipal governance and administration         1750         -	19.0% 60.3%	19.0%	33 423	21.2%	53 583	21.2%	53 583		
Internaty generated funds         21 300         Image: Computer State St	74		10		¥1				
Municipal governance and administration         1750         .	1,2% (100,0%	1,2%	335	э.	8		A	21 300	Internally generated funds
Executive and council         -	16,6% 58,7%	16,6%	33 757	19,5%	53 583	19,5%	53 583	274 269	Capital Expenditure Functional
Finance and administration         1750           Internal audi         1           Internal audi         3           Community and Public Safety         9         500         3         478         36,6%         3         478         36,6%         -           Community and Social Services         5         5500         3         478         36,6%         3         478         36,6%         -         -           Sport And Recreation         4         0000         3         476         87,0%         3         478         36,6%         -								1 750	Municipal governance and administration
Internal auditic         -				1.47	-				Executive and Council
Community and Public Safety         9 500         3 478         36,6%         3 478         36,6%         -           Community and Social Services         5 500         -							-	1 750	Finance and administration
Community and Social Services         5 500         3 478         57,0%         3 478         57,0%           Sport And Recreation         4000         3 478         57,0%         3 478         57,0%         -           Public Safety         -         -         -         -         -         -           Houring         -         -         -         -         -         -         -           Heath         hvironmental Services         43 021         20 677         48,1%         20 677         48,1%         7 762         17,4           Planning and Development         - <td< td=""><td>· .</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>Internal audit</td></td<>	· .						-	-	Internal audit
Sport And Remain         4 000         3 476         87,0%         3 476         87,0%         47,0%           Public Safety         -	- (100,0%			36,6%	3 478	36,6%	3 478		Community and Public Safety
Public Safety Housing Health         Public Safety Housing         Public Housing         Pu	- 0	-		121	10		123	5 500	Community and Social Services
Housing Health         Housing         Housing           Health         43.021         20.677         48,1%         20.677         48,1%         7.762         17,0           Planning and Development         30.021         20.677         48,1%         20.677         48,1%         7.762         17,0           Read Transport         43.021         20.677         48,1%         20.677         48,1%         7.762         17,0           Environmental Polesion         219.998         29.427         13,4%         29.427         13,4%         25.995         17,7           Endrogr sources         30.700         8.383         27,3%         8.883         27,3%         2.595         25,5           Water Management         140.041         19.797         14,1%         19.797         14,1%         25.955         2,5	(100,09		-	87,0%	3 478	87,0%	3 478	4 000	
Heath         Heath         A         Commic and Environmental Services         43 021         20 677         48,1%         20 677         48,1%         7 762         17,0           Planning and Development         43 021         20 677         48,1%         20 677         48,1%         7 762         17,0           Road Transport         43 021         20 677         48,1%         20 677         48,1%         7 762         17,0           Environmental Protection         219 998         29 427         13,4%         29 427         13,4%         25 995         17,1           Entry sources         30 700         8383         27,3%         3833         27,3%         27,3%         25 995         17,2           Water Management         140 041         19 797         14,1%         19 797         14,1%         19 797         14,1%         25 995         25,25			-		2		L Fa	47 -	Public Safety
Economic and Environmental Services         43 021         20 677         48,1%         20 677         48,1%         7 762         17,1           Planning and Development         - <t< td=""><td>- G - 24</td><td></td><td></td><td>1.00</td><td><math>\sim</math></td><td></td><td>1.2</td><td></td><td>Housing</td></t<>	- G - 24			1.00	$\sim$		1.2		Housing
Pitaming and Development         43         Clinitian         Clinitan         Clinitian         Clinitan	- 3	. Э.							
Road Transport         43 021         20 677         48,1%         20 677         48,1%         7 762         17, 17, 17, 11,0%         11,0% <t< td=""><td>17,6% 166,4%</td><td>17,6%</td><td>7 762</td><td>48,1%</td><td>20 677</td><td>48,1%</td><td>20 677</td><td>43 021</td><td></td></t<>	17,6% 166,4%	17,6%	7 762	48,1%	20 677	48,1%	20 677	43 021	
Environmental Protection <b>Trading Services</b> 219 998 29 427 13,4% 29 427 13,4% 25 995 17, Energy sources 30 700 8 383 27,3% 8 383 27,3% Water Management 140 041 19 797 14,1% 19 797 14,1% 25 995 25,				1.00	× .	8	5		
Trading Services         219 998         29 427         13,4%         29 427         13,4%         25 995         17,7           Energy sources         30 700         6 383         27,3%         3 383         27,3%         14,1%         19 797         14,1%         19 797         14,1%         25 595         25,5% <t< td=""><td>17,6% 166,4</td><td>17,6%</td><td>7 762</td><td>48,1%</td><td>20 677</td><td>48,1%</td><td>20 677</td><td>43 021</td><td></td></t<>	17,6% 166,4	17,6%	7 762	48,1%	20 677	48,1%	20 677	43 021	
Energy sources 30 700 8 383 27 3% 8 383 27 3% Water Management 140 041 19 797 14 1% 19 797 14 1% 25 995 25					=				
Water Managament 140 041 19 797 14,1% 19 797 14,1% 25 995 25.	17,7% 13,29	17,7%	25 995						
	(100,0%		5						
Waste Water Management 43 776 1247 28% 1247 28% -	25,3% (23,89	25,3%	25 995						
	(100,09		•		1 247	2,8%	1 247		
Waste Management 5 481			-		-			5 481	

			2023/24			20;	22/23	
	Budget	First 0	luarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	945 881	318 234	33,6%	318 234	33,6%	224 500	26,6%	41,8%
Property rates	12 914	8 514	65,9%	8 514	65,9%	3 557	11,5%	139,49
Service charges	57 172	2 479	4,3%	2 479	4,3%	1 931	42,9%	28,45
Other revenue	36 347	31 806	87,5%	31 806	87.5%	21 156	20.9%	50.3
Transfers and Subsidies - Operational	577 854	229 726	39,8%	229 726	39,8%	197 856	37,6%	16,15
Transfers and Subsidies - Capital	252 969	45 709	18,1%	45 709	18,1%			(100,0%)
Interest	8 625				a.		0	
Dividends		3	3	÷.				
Payments	(669 329)	(76 526)	11,4%	(76 526)	11,4%	(31 260)	5,4%	144,8%
Suppliers and employees	(669 129)	(76 526)	11,4%	(76 526)	11,4%	(31 260)	5,4%	144,8
Finance charges					:*			1.1
Transfers and grants	(200)	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · ·			
Net Cash from/(used) Operating Activities	276 552	241 708	87,4%	241 708	87,4%	193 240	74,4%	25,19
Cash Flow from Investing Activities								
Receipts						1.00		
Proceeds on disposal of PPE							10	:*
Decrease (Increase) in non-current debtors (not used)					1 - C	-		
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments		_				10		
Payments	(274 269)	(59 053)	21,5%	(59 053)	21,5%	(40 697)	20,3%	45,19
Capital assets	274 269	(59 053)	21,5%	(59 053)	21,5%	40 697	20,3%	45,19
Net Cash from/(used) Investing Activities	(274 269)	(59 053)	21,5%	(59 053)	21,5%	(40 697)	20,3%	45,19
Cash Flow from Financing Activities								
Receipts								
Short term loans								
Borrowing long term/refinancing					- D			
Increase (decrease) in consumer deposits		2			2 B			1.
Payments		-		.	2			2
Repayment of borrowing	÷ .							-
Net Cash from/(used) Financing Activities			•		2			
Net Increase/(Decrease) in cash held	2 283	182 654	8 001,6%	182 654	8 001.6%	152 543	255,9%	19,7%
Cash/cash equivalents at the year begin:	132 258	185 401	140,2%	185 401	140,2%	132 196	893,4%	40,29
Cash/cash equivalents at the year end.	134 540	363 050	273,6%	368 050	273,6%	284 801	382,8%	29,29

### Part 4: Debtor Age Analysis

Fait 4. Debili Age Analysis	0 - 30	Days	31 - 60	) Days	61 - 90	) Days	Over 9	90 Days	To	al	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 802	1,2%	9 802	1,2%	9 294	1,1%	791 623	96,5%	820 521	41,5%	1 282	,2%		
Trade and Other Receivables from Exchange Transactions - Electricity						22	164	100,0%	164		22	( a)	÷	
Receivables from Non-exchange Transactions - Property Rates	4 851	1,7%	3 895	1,3%	3 857	1,3%	281 345	95,7%	293 948	14,9%	77		÷	
Receivables from Exchange Transactions - Waste Water Management	174	1,0%	179	1,1%	153	,9%	16 162	97,0%	16 667	,8%	24	,1%		
Receivables from Exchange Transactions - Waste Management	3 785	1,1%	3 784	1,1%	3 759	1,0%	348 812	96,9%	360 140	18,2%	494	.1%	÷ .	
Receivables from Exchange Transactions - Property Rental Debtors	- E.,	~			× .		- R		2 <u>0</u>			-	× .	
Interest on Arrear Debtor Accounts	9 355	1,9%	35 761	7,4%	7 852	1,6%	432 016	89,1%	484 984	24,5%	7	- E		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			(E )				00	(C) (C)					Ξ.	
Other			(e )	+5			102	100,0%	102		7	7,3%	~	
Total By Income Source	27 966	1,4%	53 421	2,7%	24 914	1,3%	1 870 225	94,6%	1 976 525	100,0%	1 814	,1%	•	
Debtors Age Analysis By Customer Group														
Organs of State	4 148	2,0%	3 815	1,8%	3 577	1,7%	197 922	94,5%	209 462	10,6%	167	,1%		
Commercial	2 718	2,6%	2 976	2,9%	1 730	1,7%	96 150	92,8%	103 574	5,2%	137	,1%		
Households	21 101	1,3%	46 631	2,8%	19 606	1,2%	1 576 153	94,7%	1 663 490	84,2%	1 510	.1%		
Other	÷			1		27	- AS		21					
Total By Customer Group	27 966	1,4%	53 421	2.7%	24 914	1,3%	1 870 225	94,6%	1 976 525	100,0%	1 814	,1%		

### Part 5: Creditor Age Analysis

	0 - 30 E	Days	31 - 60	Days	61 - 90	Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	· · ·			5			1.00		-	-
Bulk Water	·					-	100			
PAYE deductions						-	1.05		-	
VAT (output less input)										
Pensions / Retirement						-	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	.	-	-
Loan repayments	·						12		-	-
Trade Creditors	5 176	88,6%	579	9,9%			89	1,5%	5 844	100,0%
Auditor-General			12	1			-	1.4		-
Other	·	-		-	× .		-	-		
Total	5 176	88,6%	579	9,9%	-	-	89	1,5%	5 844	100,0%

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

Source Local Government Database

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

# Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First 0	Juarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Operating Revenue and Expenditure								
Operating Revenue	808 580	182 438	22,6%	182 438	22,6%	148 312	21,1%	23,0%
Exchange Revenue								
Service charges - Electricity	347 266	48 327	13,9%	48 327	13,9%	40 187	13,7%	20,39
Service charges - Water	67 794	12 954	19,1%	12 954	19,1%	10 331	16,1%	25,49
Service charges - Waste Water Management	15 635	2910	18,6%	2 910	18,6%	1 567	10,6%	85,79
Service charges - Waste Management	14 257	3 035	21,3%	3 035	21,3%	2 762	22,4%	9,99
Sale of Goods and Rendering of Services	3 137	744	23,7%	744	23,7%	377	13,8%	97,69
Agency services		(8)			0.00		Ξ.	00
Interest	-		e		100			28.2
Interest earned from Receivables	59 387	16 569	27,9%	16 569	27,9%	12 421	26,8%	33,49
Interest earned from Current and Non Current Assets	2	(217)	3	(217)		7	*	(3 355,4%
Dividends		-					-	
Rent on Land		-						
Rental from Fixed Assets	2 532	691	27,3%	691	27,3%	602	28,8%	14,89
Licence and permits	5				14 A A A A A A A A A A A A A A A A A A A		14 A	1.1.1
Operational Revenue	392	1 590	405,4%	1 590	405,4%	54	14,8%	2 821,49
Non-Exchange Revenue								
Property rates	97 467	27 646	28,4%	27 646	28,4%	23 223	28,6%	19,01
Surcharges and Taxes	54 884	11 995	21,9%	11 995	21.9%	11 744	22,4%	2,19
Fines, penalties and forfeits	1 686	309	18,3%	309	18,3%	321	16,9%	(3,8%
Licences or permits		000	10,010	25		5		
Transfer and subsidies - Operational	144 142	52 854	36,7%	52 854	36,7%	44 717	33,8%	18,29
Interest	144 144	02 004	00,7 10	02 001	00,710		-	10,21
Fuel Levy								
Operational Revenue		-						
Gains on disposal of Assets								
Other Gains		3 032		3 032				(100,0%
Discontinued Operations			e j	0.002			- Â	(100,014
Operating Expenditure	810 716	197 190	24.3%	197 190	24,3%	131 623	17,8%	49,8%
Employee related costs	201 504	46 326	23,0%	46 326	23.0%	43 986	29,1%	5,39
Remuneration of councillors	9 101	1 777	19,5%	1 777	19,5%	819	9,1%	116,99
Bulk purchases - electricity	185 000	73 935	40,0%	73 935	40,0%	44 742	27,3%	65,29
Inventory consumed	79 205	24 587	31,0%	24 587	31,0%	20 175	25,2%	21,99
Debt impairment	103 571							
Depreciation and amortisation	52 046	8 147	15.7%	8 147	15,7%			(100,0%
Interest	33 352	15 651	46,9%	15 651	46,9%			(100,0%
Contracted services	71 449	17 476	24,5%	17 476	24,5%	12 557	15,7%	39,29
Transfers and subsidies	7 336		2 ,0 10		1,010	141	1,9%	(100,0%
Irrecoverable debts writien off	30 000	<b>a</b>				-	-	
Operational costs	38 153	9 214	24,2%	9 2 1 4	24,2%	9 202	41,9%	.19
Losses on disposal of Assets	5	2		2	9.1	9	=	
Other Losses		78		78				(100,0%
Surplus/(Deficit)	(2 136)	(14 753)		(14 753)		16 690		
Transfers and subsidies - capital (monetary allocations)	59 174	4	-				-	241
Transfers and subsidies - capital (in-kind)	44 700							. 4
Surplus/(Deficit) after capital transfers and contributions	101 738	(14 753)		(14 753)		16 690		
Income Tax	-	÷		÷.	)*(			)(e)
Surplus/(Deficit) after income tax	101 738	(14 753)	_	(14 753)		16 690		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities		ŵ	8				, ŝ.	
Surplus/(Deficit) attributable to municipality	101 738	(14 753)		(14 753)		16 690		
Share of Surplus/Deficit attributable to Associate	-	(#)	-	80	1.4.1	G.	-	
Intercompany/Parent subsidiary transactions					241			
Surplus/(Deficit) for the year	101 738	(14 753)		(14 753)		16 690		

	2023/24 2022/23								
	Budget	First C	Quarter	Year	to Date	First	Quarter	1	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Totai Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2	
Capital Revenue and Expenditure									
Source of Finance	67 531	9 545	14,1%	9 545	14.1%	2 043	3,9%	367,29	
National Government	59 078	6 144	10,4%	6 144	10,4%	991	2.1%		
Provincial Government				-					
District Municipality						-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag						i i i			
Transfers recognised - capital	59 078	6 144	10,4%	6 1 4 4	10,4%	991	2,1%	519,8	
Borrowing		2	<u>i</u>		ů.	-			
Internally generated funds	8 453	3 401	40,2%	3 401	40,2%	1 052	23,9%	223,49	
Capital Expenditure Functional	67 531	9 545	14,1%	9 545	14,1%	2 043	3,9%	367,2	
Municipal governance and administration Executive and Council	4 907	239	4,9%	239	4,9%	946	54,0%	(74,7%	
Finance and administration	4 907	239	4,9%	239	4,9%	946	57,3%	(74,79	
Internal audit					100	-	-		
Community and Public Safety		-				27	1,8%	(100,09	
Community and Social Services		× .	2.1						
Sport And Recreation					3.	1	,1%	(100,04	
Public Safety		*			1.2.1	25	12,6%	(100,04	
Housing	-	\$	8				3		
Health			(e -		22.5	-		· · · ·	
Economic and Environmental Services	15 000	218	1,5%	218	1,5%	1 070	9,0%	(79,6%	
Planning and Development	-	· · · ·	-			79	~	(100,04	
Road Transport	15 000	218	1,5%	218	1,5%	991	8,3%	(78,0	
Environmental Protection		2		-		-			
Trading Services	47 624	9 087	19,1%	9 087	19,1%		· ·	(100,09	
Energy sources	6 000	3 162	52,7%	3 162	52,7%	-	· ·	(100,04	
Water Management	35 035	4 247	12,1%	4 247	12,1%		· ·	(100,0	
Waste Water Management	3 090	1 679	54,4%		54,4%	-		(100,04	
Waste Management	3 500	-	•	-		1			
Other	· · ·	•	•		· · ·	•	· · ·	· ·	

	ľ		2023/24			20	2022/23		
	Budget	First C	luarter	Year	to Date	First	Quarter	1	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2	
Cash Flow from Operating Activities									
Receipts	773 969	168 149	21,7%	168 149	21,7%	139 553	20,6%	20,5%	
Property rates	68 227	18 993	27.8%	18 993	27.8%	18 047	30.0%	5,29	
Service charges	380 407	75 532	19,9%	75 532	19,9%	58 553	21,8%	29,09	
Other revenue	122 019	16 120	13,2%	16 120	13,2%	17 271	10,3%	(6,7%	
Transfers and Subsidies - Operational	144 142	46 211	32,1%	46 211	32,1%	39 596	30,0%	16,79	
Transfers and Subsidies - Capital	59 174	10 700	18,1%	10 700	18,1%	6 000	12,5%	78,39	
Interest	1 2	593	2	593		86	2	586,19	
Dividends							10		
Payments	(707 266)	(101 620)	14,4%	(101 620)	14,4%	(88 237)	16,0%	15,29	
Suppliers and employees	(673 914)	(101 620)	15,1%	(101 620)	15,1%	(88 237)	17,2%	15,29	
Finance charges	(33 352)	~	× .				30		
Transfers and grants									
Net Cash from/(used) Operating Activities	66 703	66 528	99,7%	66 528	99,7%	51 317	41,6%	29,69	
Cash Flow from Investing Activities									
Receipts					398				
Proceeds on disposal of PPE	3.1				1	1 54	2		
Decrease (Increase) in non-current debtors (not used)	2		÷				42		
Decrease (increase) in non-current receivables	54 (		× .		8	1.1.1	÷.		
Decrease (increase) in non-current investments		<ul> <li>E1</li> </ul>							
Payments	(59 078)	(10 731)	18,2%	(10 731)	18,2%	(2 791)	5,3%	284,5%	
Capital assets	(59 078)	(10 731)	18,2%	(10 731)	18,2%	2 791	5,3%	284,59	
Net Cash from/(used) Investing Activities	(59 078)	(10 731)	18,2%	(10 731)	18,2%	(2 791)	5,3%	284,5%	
Cash Flow from Financing Activities									
Receipts		.				(11)		(100,0%	
Short term loans		-							
Borrowing long term/refinancing			-					-	
Increase (decrease) in consumer deposits					-	(11)	~	(100,0%	
Payments					-	1	-	-	
Repayment of borrowing	-	-	-	-	-				
Net Cash from/(used) Financing Activities	•	-	•		•	(11)	2	(100,0%	
Net Increase/(Decrease) in cash held	7 625	55 797	731,8%	55 797	731,8%	48 515	68,1%	15,0%	
Cash/cash equivalents at the year begin:	3 767	5 033	133,6%	5 033	133,6%	6 264	166,3%	(19,6%	
Cash/cash equivalents at the year end:	11 392	60 667	532,5%	60 667	532,5%	54 120	72,2%	12,19	

#### Part 4: Debtor Age Analysis

Part 4: Debtor Age Analysis	0 - 30 Days		31 - 60 Days		61 - 90	Days	Over 9	Days	Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 247	2,6%	2 972	1,5%	2 850	1,4%	187 007	94,4%	198 076	21,5%	0	~		
Trade and Other Receivables from Exchange Transactions - Electricity	14 616	47,2%	1 625	5,3%	854	2,8%	13 858	44,8%	30 953	3,4%	10	~		
Receivables from Non-exchange Transactions - Property Rates	13 577	4,4%	9 621	3,1%	7 931	2,6%	279 679	90,0%	310 808	33,7%				
Receivables from Exchange Transactions - Waste Water Management	1 065	5,6%	534	2,8%	367	1,9%	17 117	89,7%	19 082	2,1%		-		
Receivables from Exchange Transactions - Waste Management	1 095	5,1%	571	2,6%	473	2,2%	19 532	90,1%	21 672	2,3%	0	-		
Receivables from Exchange Transactions - Property Rental Debtors			-	20						120		5		
Interest on Arrear Debtor Accounts	5 526	2,4%	5 439	2,3%	5 353	2,3%	218 400	93,0%	234 717	25,4%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	72		<u>a</u>	2			10			22.1	-	3		
Other	2		1		1	34	107 668	100,0%	107 673	11,7%				
Total By Income Source	41 128	4,5%	20 764	2,2%	17 828	1,9%	843 261	91,4%	922 982	100,0%	11	•		
Debtors Age Analysis By Customer Group				-										
Organs of State	12 374	38,3%	1 333	4,1%	1 020	3,2%	17 560	54,4%	32 287	3,5%	6			
Commercial	13 458	8,0%	6 683	4,0%	4 557	2,7%	142 534	85,2%	167 231	18,1%	8			
Households	15 297	2,1%	12 749	1,8%	12 251	1,7%	683 167	94,4%	723 464	78,4%	5	-	-	
Other	-	<		-				3	1				-	
Total By Customer Group	41 128	4,5%	20 764	2,2%	17 828	1,9%	843 261	91,4%	922 982	100.0%	11			

### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	89 137	12,1%	6 223	,8%			641 870	87,1%	737 230	63,99
Bulk Water		1.0	3 288	2,4%	e -		132 154	97,6%	135 442	11,79
PAYE deductions	-	- E.			E1		÷:		- C	
VAT (output less input)		<ul> <li>C.</li> </ul>		30	E)				e	-
Pensions / Retirement		2.1	× .		10			8	1	
Loan repayments				52						
Trade Creditors	26 821	9,5%	6 892	2,4%			248 158	88,0%	281 871	24,49
Auditor-General				2.			7.1	2		
Other	2		ی	72			5			
Total	115 958	10,0%	16 403	1,4%	-		1 022 182	88,5%	1 154 543	100,0%

Contact Details Municipal Manager Financial Manager Ms Tswaledi MacDonald Mashabela Ms Thokozile Mahtangu 013 665 6021 013 665 6000

Source Local Government Database

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

· · · ·			2023/24			202	2/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/
Operating Revenue and Expenditure								
Operating Revenue	724,446	15,730	2.2%	15,730	2.2%	163,183	24.0%	(90.49
Exchange Revenue								
Service charges - Electricity	52,356	4,137	7.9%	4,137	7.9%	5,633	11.3%	(26.6
Service charges - Water	55,151	1,481	2.7%	1,481	2.7%	1,109	2.1%	33.
Service charges - Waste Water Management	15,038	948	6.3%	948	6.3%	305	2.1%	210.
Service charges - Waste Management	12,854	851	6.6%	851 276	6.6%	6	.1%	13,721
Sale of Goods and Rendering of Services Agency services		276		2/6		583	62.5%	(52.6
Agency services	· ·	-	-	-	-	-		
Interest earned from Receivables	35,122					1.170	3.1%	(100.0
Interest earned from Current and Non Current Assets	2,513	369	14.7%	369	14.7%	801	33.6%	(53.)
Dividends								(
Rent on Land				-				
Rental from Fixed Assets	1,137	231	20.3%	231	20.3%	29	20.4%	696
Licence and permits		-	-	-	-		-	
Operational Revenue	1,688	436	25.8%	436	25.8%	55	· ·	695
Non-Exchange Revenue								
Property rates	124,726	6,982	5.6%	6,982	5.6%	1,564	1.3%	346
Surcharges and Taxes		-	-	-	-			
Fines, penalties and forfeits	751	16	2.2%	16	2.2%	492	230.5%	(96.
Licences or permits		1	-	1		8	· ·	(83
Transfer and subsidies - Operational	423,109	-	-	-	-	151,427	38.6%	(100.
Interest	-	-	-	-	-	-	· ·	
Fuel Levy	· ·	-	-	-	-	-		
Operational Revenue	-	-	-	-	•	-	· ·	
Gains on disposal of Assets	· ·	-	-	-	-	-		
Other Gains Discontinued Operations	1	-	-	-	-	-		
			-	-				
Operating Expenditure	722,340	56,585	7.8%	56,585	7.8%	133,134	19.6%	(57.5
Employee related costs	260,000	19,701	7.6%	19,701	7.6%	59,931	31.9%	(67.
Remuneration of councillors	26,325	2,606	9.9%	2,606	9.9%	7,347	24.1%	(64
Bulk purchases - electricity	120,273	14,813	12.3%	14,813	12.3%	24,487	24.0%	(39
Inventory consumed Debt impairment	46,431 18,902	965	2.1%	965	2.1%	2,965	8.4%	(67
Depreciation and amortisation	53,453							
Interest	1.890							
Contracted services	122.598	13.659	11.1%	13.659	11.1%	24,283	13.9%	(43.
Transfers and subsidies		-				448		(100.
Irrecoverable debts written off		(0)		(0)		-		(100
Operational costs	72,469	4,841	6.7%	4,841	6.7%	13,674	23.6%	(64.
Losses on disposal of Assets		-	-	-	-			
Other Losses	1	-	-	-	-	-	-	
Surplus/(Deficit)	2,106	(40,855)		(40,855)		30,049		
Transfers and subsidies - capital (monetary allocations)	521,418	25,732	4.9%	25,732	4.9%	76,483	22.7%	(66.
Transfers and subsidies - capital (in-kind)			-	-	-			
Surplus/(Deficit) after capital transfers and contributions	523,524	(15,123)		(15,123)		106,532		
Income Tax	-	-						
Surplus/(Deficit) after income tax	523,524	(15,123)		(15,123)		106,532		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities			-	-	-			
Surplus/(Deficit) attributable to municipality	523,524	(15,123)		(15,123)		106,532		
Share of Surplus/Deficit attributable to Associate	-	-	-	-		-		
Intercompany/Parent subsidiary transactions	-	-				-		
Surplus/(Deficit) for the year	523,524	(15,123)		(15,123)		106,532		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	20,500	30,200	147.3%	30,200	147.3%	68,624	20.4%	(56.0%
National Government	20,500	30,200	147.3%	30,200	147.3%	66,573	19.8%	(54.6
Provincial Government		-	-		-	-	-	-
District Municipality		-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-			-	-	-
Transfers recognised - capital Borrowing	20,500	30,200	147.3%	30,200	147.3%	66,573	19.8% -	(54.6%
Internally generated funds		0		0	-	2,051		(100.0
Capital Expenditure Functional	20,500	30,200	147.3%	30,200	147.3%	69,484	20.7%	(56.5
Municipal governance and administration		-				2,576		(100.09
Executive and Council	-	-	-	-	-	650	· ·	(100.0
Finance and administration	-	-	-	-	-	1,926	· ·	(100.0
Internal audit	-	-	-	-	-		· ·	-
Community and Public Safety	-	0	-	0	•	335	13.4%	(99.9
Community and Social Services	-	0	-	0	-	335	· ·	(99.9
Sport And Recreation			-	-	-	-	· ·	-
Public Safety			-	-	-	-	· ·	-
Housing	-	-	-	-	-	-	· ·	-
Health			-		-		· ·	
Economic and Environmental Services Planning and Development	20,500	29,816 29.621	145.4%	29,816 29.621	145.4%	1,426	5.5%	1,990.2 (100.0
Road Transport	20.500	29,021	.9%	29,021	.9%	1.426	5.5%	(100.0
Environmental Protection	20,300	195	.3%	190	.9%	1,420	5.5%	(00.4
Trading Services		384		384		65.147	21.2%	(99.4
Energy sources		384		384		13.473	21.2%	(99.4)
Water Management		304		304		40.716	17.1%	(100.0
Wate Water Management						10.958	25.8%	(100.0
Waste Management						-	-	(100.0
Other		-						

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	1.162.773	36.070	3.1%	36.070	3.1%	253.850	27.5%	(85.8%
	93.544	1.043		1.043	1.1%	25,360	32.1%	(95.9%
Property rates	93,544 96,125	1,043	1.1% 3.7%	1,043	3.7%	13.053	32.1%	(95.9%)
Service charges								
Other revenue	2,682	1,834	68.4%	1,834	68.4%	(46,856)	(5,348.0%)	(103.9%
Transfers and Subsidies - Operational	423,109	•	-		•	153,968	39.2%	(100.0%
Transfers and Subsidies - Capital	521,418	29,592	5.7%	29,592	5.7%	108,324	32.1%	(72.7%
Interest	25,894		-	-	•	· ·	· ·	-
Dividends		-	-	-	-	· ·	-	-
Payments	(565,660)	(61,993)	11.0%	(61,993)	11.0%	(40,412)	6.8%	53.4
Suppliers and employees	(565,660)	(61,993)	11.0%	(61,993)	11.0%	(40,412)	6.9%	53.4
Finance charges			-	-		· ·	· ·	-
Transfers and grants Vet Cash from/(used) Operating Activities	597.113	(25.923)	(4.3%)	(25.923)	(4.3%)	213.438	64.1%	(112.1%
ver Cash from/(used) Operating Activities	597,115	(20,923)	(4.3%)	(25,923)	(4.3%)	213,430	04.1%	(112.1%
Cash Flow from Investing Activities								
Receipts	(4,546)	469	(10.3%)	469	(10.3%)	68	(60.2%)	592.6°
Proceeds on disposal of PPE			· · ·	-	· · ·		· · ·	-
Decrease (Increase) in non-current debtors (not used)		-	-	-			-	-
Decrease (increase) in non-current receivables	(16)	27	(165.5%)	27	(165.5%)		-	(100.09
Decrease (increase) in non-current investments	(4,529)	442	(9.8%)	442	(9.8%)	68	(60.2%)	552.5
Payments	(549,574)	(31,559)	5.7%	(31,559)	5.7%	(27,163)	9.2%	16.29
Capital assets	(549,574)	(31,559)	5.7%	(31,559)	5.7%	(27,163)	9.2%	16.25
Net Cash from/(used) Investing Activities	(554,120)	(31,090)	5.6%	(31,090)	5.6%	(27,095)	9.2%	14.79
Cash Flow from Financing Activities								
Receipts		-						-
Short term loans			-	-				-
Borrowing long term/refinancing			-	-				-
Increase (decrease) in consumer deposits			-	-				-
Payments	-	-	-		-	-	-	-
Repayment of borrowing	-	-	-	-	-		-	-
Net Cash from/(used) Financing Activities		-	-	-		-	-	-
let Increase/(Decrease) in cash held	42,993	(57,013)	(132.6%)	(57,013)	(132.6%)	186,342	500.2%	(130.6%
Cash/cash equivalents at the year begin:	26,213	-	-	-	-		· ·	-
Cash/cash equivalents at the year end:	69.205	(57,013)	(82.4%)	(57.013)	(82.4%)	186.342	524.8%	(130.6%

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	10 Days	Тс	otal		ts Written Off to tors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-				-	-			· ·	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-				-	-			· ·	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-				-	-			· ·	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-			-	-	-					
Receivables from Exchange Transactions - Waste Management	-	-	-	-			-	-			· ·			
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-			-	-	-					
Interest on Arrear Debtor Accounts	-	-	-	-			-	-	-					
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-	-	· ·		-				-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	•	-	-	-	-	-	-	-	-	•	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State														
Commercial														
Households	-	-	-				-	-			· ·	-	-	
Other	-	-	-	-			-	-			-	-	-	
Total By Customer Group	-				-		-	-				-		-

# Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	I0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-		-	-	-	-	
Bulk Water			-	-			-	-	-	-
PAYE deductions	4	40.6%	-	-	6	59.4%	-	-	10	.4%
VAT (output less input)			-	-			-	-	-	-
Pensions / Retirement			-	-	-		-	-		
Loan repayments			-	-	-		-	-		
Trade Creditors	2,226	97.9%	15	.7%	3	.1%	31	1.4%	2,274	99.6%
Auditor-General	-		-	-	-		-	-	-	-
Other	-	-	-	-	· ·	-	-	-	-	-
Total	2,230	97.6%	15	.7%	8	.4%	31	1.3%	2,284	100.0%

Contact Details		
Municipal Manager	Mr Thabethe ME	017 843 4038
Financial Manager	Ms Sekgobela mm	017 843 4028

Source Local Government Database

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

Part1:	Operating	Revenue and	Expenditure

			2023/24			203		
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/2
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2023
	1	·	appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure	4 404 004	544.007	07.00/	544.007	07.00		5.50	504
Operating Revenue	1,461,921	544,897	37.3%	544,897	37.3%	90,664	5.5%	501.
Exchange Revenue								
Service charges - Electricity	· ·			-	· ·			
Service charges - Water	75,733	20,977	27.7%	20,977	27.7%	19,292	16.6%	8
Service charges - Waste Water Management	4.868	1.023	21.0%	1.023	21.0%	965	17.9%	6
Service charges - Waste Management	10,144	2.405	23.7%	2.405	23.7%	2.195	22.3%	9
Sale of Goods and Rendering of Services	4,303	1.054	24.5%	1.054	24.5%	567	13.6%	85
Agency services	11.060	2,141	19.4%	2.141	19.4%	1.641	12.0%	30
Interest		2,141	19.476	2,141	19.4%	1,041	12.0%	30
Interest earned from Receivables	4,799			-				
Interest earned from Current and Non Current Assets	7,500	6.630	88.4%	6.630	88.4%	2.563	8.9%	15
	1,000	0,050	00.476	0,000	00.476	2,000	0.376	150
Dividends	1 .							1
Rent on Land	· ·	· ·	-	-	· ·	· ·		1
Rental from Fixed Assets	1,082	190	17.5%	190	17.5%	93	8.9%	103
Licence and permits	5,245	601	11.5%	601	11.5%	422	8.3%	43
Operational Revenue	2,953	1,437	48.7%	1,437	48.7%	590	.6%	143
Non-Exchange Revenue	,	,		,			1	1
Property rates	250,631	66,086	26.4%	66,086	26.4%	63,418	24.8%	4
Surcharges and Taxes	· ·	· ·	-	-	· ·			
Fines, penalties and forfeits	2,000	317	15.8%	317	15.8%	(1,376)	(42.7%)	(123
Licences or permits	90	13	14.8%	13	14.8%	4	4.4%	244
Transfer and subsidies - Operational	1.060.191	442,025	41.7%	442,025	41.7%	290		152,19
Interest	19,160	,		,				
Fuel Lew	13,100							
				-				
Operational Revenue	· ·	· ·	-	-	· ·	· ·	· ·	
Gains on disposal of Assets	2,163	· ·	-	-	· ·			
Other Gains	· ·	· ·	-	-	-	· ·	· ·	
Discontinued Operations	-		-	-				
Operating Expenditure	1,279,621	290,666	22.7%	290.666	22.7%	280.712	19.9%	3.
Operating Expenditure								
Employee related costs	600,453	154,550	25.7%	154,550	25.7%	182,815	28.7%	(15
Remuneration of councillors	29,411	12,985	44.1%	12,985	44.1%	8,393	30.2%	5
Bulk purchases - electricity	· ·			-	· ·			
Inventory consumed	31.323	2.936	9.4%	2.936	9.4%	5.761	21.3%	(49
Debt impairment	100.557							
Depreciation and amortisation	115.024	41,318	35.9%	41,318	35.9%	10.546	7.0%	29
Depreciation and amortisation		41,318	35.9%	+1,318	1.0%	10,546	5.7%	
	770							(74
Contracted services	252,516	50,329	19.9%	50,329	19.9%	41,965	21.8%	19
Transfers and subsidies	2,319	426	18.4%	426	18.4%	20	.2%	1,98
Irrecoverable debts written off		- 1	- 1	-	-			1
Operational costs	147.249	28.609	19.4%	28.609	19.4%	31,988	21.6%	(10
Losses on disposal of Assets	1 .		-				1 .	
Other Losses		(494)	-	(494)		(806)	-	(38
Surplus/(Deficit)	182.300	254.231		254.231		(190.048)		
Transfers and subsidies - capital (monetary allocations)	569,183	13		234,231		(150,040)		42
Transfers and subsidies - capital (increasing allocations)		1 13		15		99		(100
i ransiers and subsidies - capital (In-Kind)	· ·			-		99		(100
Surplus/(Deficit) after capital transfers and contributions	751,483	254,244		254,244		(189,939)		
Income Tax			-	-			-	
Surplus/(Deficit) after income tax	751,483	254,244		254,244		(189,939)		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		· ·	-	-	-	· ·	-	
Surplus/(Deficit) attributable to municipality	751,483	254,244		254,244		(189,939)		
Share of Surplus/Deficit attributable to Associate			-	-				
Intercompany/Parent subsidiary transactions								1
	754 100	054.511		054.5.1	-	(400.000)	-	
Surplus/(Deficit) for the year	751,483	254,244		254,244		(189,939)		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	751.483	127.891	17.0%	127.891	17.0%	39.630	5.5%	222.7%
National Government	571.683	101.263	17.7%	101.263	17.7%	15.325	2.9%	560.8%
Provincial Government				-	-	-		-
District Municipality						-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag						-		-
Transfers recognised - capital Borrowing	571,683	101,263	17.7%	101,263	17.7%	15,325	2.9%	560.8%
Internally generated funds	179,800	26,629	14.8%	26,629	14.8%	24,304	12.4%	9.6%
Capital Expenditure Functional	751,483	127,891	17.0%	127,891	17.0%	39,630	5.5%	222.7%
Municipal governance and administration	19,700	6,812	34.6%	6,812	34.6%	7,363	13.7%	(7.5%)
Executive and Council	500		-	-	-	51	8.6%	(100.0%)
Finance and administration	19,200	6,812	35.5%	6,812	35.5%	7,312	13.7%	(6.8%
Internal audit	-		-	-	-		· ·	-
Community and Public Safety	56,000	9,700	17.3%	9,700	17.3%	2,823	5.3%	243.7%
Community and Social Services	15,000	2	-	2	-		· ·	(100.0%
Sport And Recreation	10,000	1,602	16.0%	1,602	16.0%	2,740	13.7%	(41.5%
Public Safety		•	-	-	-	-		-
Housing	31,000	8,096	26.1%	8,096	26.1%	83	.3%	9,700.0%
Health	-	•	-	-	-	-	· ·	-
Economic and Environmental Services	259,100	50,751	19.6%	50,751	19.6%	21,485	13.6%	136.2%
Planning and Development	26,100	1,281	4.9%	1,281	4.9%		•	(100.0%
Road Transport Environmental Protection	233,000	49,470	21.2%	49,470	21.2%	21,485	18.4%	130.3%
					-			
Trading Services	416,683 48,500	60,629 1,797	14.6% 3.7%	60,629 1.797	14.6% 3.7%	7,959	1.7%	661.8% (100.0%
Energy sources								625.79
Water Management Waste Water Management	292,683 60.000	53,001	18.1%	53,001	18.1%	7,303 655	2.4%	625.71
Waste Water Management Waste Management	15.500	5.831	37.6%	5.831	37.6%			(100.0%
Waste Management Other	15,500	5,831						
Uther	-		-	•	· ·			-

	2023/24 2022/23							
	Budget	First 0	Quarter	Year	o Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1,946,388	168,758	8.7%	168,758	8.7%	7,028	.4%	2,301.1
Property rates	77,688	14,548	18.7%	14,548	18.7%	3,041	2.5%	378.4
Service charges	32,641	908	2.8%	908	2.8%	224	.4%	305.3
Other revenue	199,185	10,539	5.3%	10,539	5.3%	3,763	2.6%	180.0
Transfers and Subsidies - Operational	1,060,191	811	.1%	811	.1%	· ·		(100.09
Transfers and Subsidies - Capital	569,183	141,952	24.9%	141,952	24.9%	· ·	-	(100.09
Interest	7,500	-	-	-	-	· ·		-
Dividends		-	-	-	-	· ·		-
Payments	(1,088,075)	(222,254)	20.4%	(222,254)	20.4%	(67,912)	6.5%	227.3
Suppliers and employees	(1,086,486)	(222,254)	20.5%	(222,254)	20.5%	(67,912)	6.6%	227.3
Finance charges	(770)	-	-	-	-	· ·	· ·	-
Transfers and grants	(819)	-	-	-	-			-
Net Cash from/(used) Operating Activities	858,313	(53,496)	(6.2%)	(53,496)	(6.2%)	(60,883)	(7.3%)	(12.1%
Cash Flow from Investing Activities								
Receipts			-	-				-
Proceeds on disposal of PPE				-			-	-
Decrease (Increase) in non-current debtors (not used)			-	-		· ·	-	-
Decrease (increase) in non-current receivables			-	-		· ·	-	-
Decrease (increase) in non-current investments			-	-			-	-
Payments	(864,205)	(61,949)	7.2%	(61,949)	7.2%			(100.09
Capital assets	(864,205)	(61,949)	7.2%	(61,949)	7.2%		-	(100.09
Net Cash from/(used) Investing Activities	(864,205)	(61,949)	7.2%	(61,949)	7.2%			(100.0%
Cash Flow from Financing Activities								
Receipts								-
Short term loans		-	-	-			-	-
Borrowing long term/refinancing		-	-	-			-	-
Increase (decrease) in consumer deposits		-	-	-			-	
Payments								-
Repayment of borrowing			-	-	-			-
Net Cash from/(used) Financing Activities	•	-	-		•		•	-
Net Increase/(Decrease) in cash held	(5,892)	(115,445)	1,959.4%	(115,445)	1,959.4%	(60,883)	(56.1%)	89.6
Cash/cash equivalents at the year begin:	366,673	(2,068)	(.6%)	(2,068)	(.6%)		1.3%	(148.4
Cash/cash equivalents at the year end:	360.781	96.458	26,7%	96,458	26.7%	(57,031)	(13.1%)	(269.15
Coarreaan equivalenta at the yddl 610.	300,701	90,430	20.7%	90,436	20.1%	(37,031)	(13.1%)	(209.1

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal		ots Written Off to		Bad Debts ito
		•		•								otors		I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16,419	3.8%	14	-	10,241	2.3%	409,552	93.9%	436,225	16.3%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity											-	-	-	
Receivables from Non-exchange Transactions - Property Rates	37,738	2.9%	(5,490)	(.4%)	20,700	1.6%	1,232,087	95.9%	1,285,035	47.9%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	789	2.3%	(4)		451	1.3%	33,738	96.5%	34,972	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,769	2.7%	(105)	(.2%)	802	1.2%	62,225	96.2%	64,692	2.4%	-		-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	4.9%	104	4.9%			1,899	90.1%	2,106	.1%	-	-	-	
Interest on Arrear Debtor Accounts	16,469	1.9%	(320)		16,284	1.9%	824,409	96.2%	856,841	31.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-		-					-		
Other	3	.1%	16	.4%	202	4.9%	3,899	94.6%	4,120	.2%	=	-	-	
Total By Income Source	73,289	2.7%	(5,785)	(.2%)	48,679	1.8%	2,567,808	95.7%	2,683,992	100.0%	-	-	•	-
Debtors Age Analysis By Customer Group														
Organs of State	17,780	1.9%	(1,525)	(.2%)	10,980	1.2%	893,290	97.0%	920,525	34.3%				
Commercial	4,239	1.8%	(557)	(.2%)	4,029	1.7%	231,042	96.8%	238,752	8.9%				
Households	15,147	1.9%	(224)		11,848	1.5%	769,539	96.6%	796,310	29.7%	-	-	-	
Other	36,124	5.0%	(3,479)	(.5%)	21,823	3.0%	673,937	92.5%	728,405	27.1%	-	-	-	
Total By Customer Group	73,289	2.7%	(5,785)	(.2%)	48,679	1.8%	2,567,808	95.7%	2,683,992	100.0%	-	-		

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-				-		
Bulk Water			-	-			3,580	100.0%	3,580	1.6%
PAYE deductions			270	100.0%				-	270	.1%
VAT (output less input)			-	-				-		
Pensions / Retirement	(7,878)	(159.7%)	9,834	199.4%	72	1.5%	2,904	58.9%	4,932	2.2%
Loan repayments	-		-	-			-	-	-	-
Trade Creditors	28,712	36.9%	811	1.0%	3,335	4.3%	45,013	57.8%	77,871	34.4%
Auditor-General	497	100.0%	-	-				-	497	.2%
Other	13,812	9.9%	5,814	4.2%	5,656	4.1%	113,964	81.8%	139,247	61.5%
Total	35,143	15.5%	16,730	7.4%	9,063	4.0%	165,462	73.1%	226,397	100.0%

Contact Details		
Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mrs Ntimane	013 799 1842

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First 0	luarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4,154,810	1,218,114	29.3%	1,218,114	29.3%	1,032,934	26.5%	17.99
Exchange Revenue								
Service charges - Electricity	1,516,162	404,573	26.7%	404,573	26.7%	346,320	23.0%	16.8
Service charges - Water	138,167	29,221	21.1%	29,221	21.1%	27,597	20.8%	5.9
Service charges - Waste Water Management	25,746	5,548	21.5%	5,548	21.5%	5,711	21.0%	(2.99
Service charges - Waste Management	159,571	39,566	24.8%	39,566	24.8%	37,659	23.2%	5.1
Sale of Goods and Rendering of Services	14,444	4,171	28.9%	4,171	28.9%	3,952	30.1%	5.5
Agency services Interest	-		-	-	· ·	-	· ·	-
Interest Interest earned from Receivables	35.791	20.076	56.1%	20.076	56.1%	6.801	24.7%	- 195.2
Interest earned from Current and Non Current Assets	4,162	3,581	86.0%	3,581	86.0%	1,383	77.5%	195.2
Dividends	4,102	3,301	00.076	3,301		1,303	11.5 %	130.5
Bent on Land	1							
Rental from Fixed Assets	40.725	1,447	3.6%	1.447	3.6%	1,353	2.4%	7.0
Licence and permits	1.825	30	1.7%	30	1.7%			(100.05
Operational Revenue	116,196	9,529	8.2%	9,529	8.2%	15,088	8.7%	(36.8)
Non-Exchange Revenue	1					.,		,
Property rates	1.029.663	254.785	24.7%	254,785	24.7%	204.669	25.1%	24.5
Surcharges and Taxes	1,020,000	201,100	24.174	204,100	24.170	201,000	20.110	24.0
Fines, penalties and forfeits	6,155	783	12.7%	783	12.7%	815	7.0%	(4.03
Licences or permits			-					(
Transfer and subsidies - Operational	1,062,704	444,805	41.9%	444,805	41.9%	381,587	39.6%	16.6
Interest	3.492	-	-	-	-	-		-
Fuel Levy								-
Operational Revenue								-
Gains on disposal of Assets		-	-	-	· ·	-	-	-
Other Gains	-		-		-	-		-
Discontinued Operations	8	-	-	-	-	-		-
Operating Expenditure	3.916.389	829.861	21.2%	829.861	21.2%	893.320	24.0%	(7.19
Employee related costs	1.201.915	312.998	26.0%	312.998	26.0%	281.147	23.6%	11.3
Remuneration of councillors	64,813	10.043	15.5%	10.043	15.5%	16.382	26.0%	(38.7
Bulk purchases - electricity	1.312.621	391.657	29.8%	391.657	29.8%	354,705	31.2%	10.4
Inventory consumed	89,944	11,189	12.4%	11,189	12.4%	10,787	16.0%	3.7
Debt impairment	144,304							-
Depreciation and amortisation	543,500		-		-	138,435	28.8%	(100.09
Interest	26,739	0	-	0		0	-	384.8
Contracted services	413,359	66,062	16.0%	66,062	16.0%	40,720	8.9%	62.2
Transfers and subsidies	3,437	· ·		-		7,161	392.1%	(100.09
Irrecoverable debts written off	· ·	1,209	-	1,209	-	17,544	13.3%	(93.19
Operational costs	115,756	36,702	31.7%	36,702	31.7%	26,438	16.0%	38.8
Losses on disposal of Assets	· ·		-			-	· ·	-
Other Losses		-	-	-	-	-	· ·	-
Surplus/(Deficit)	238,422	388,253		388,253		139,615		
Transfers and subsidies - capital (monetary allocations)	455,474	148,892	32.7%	148,892	32.7%	36,059	7.5%	312.9
Transfers and subsidies - capital (in-kind)				-				-
Surplus/(Deficit) after capital transfers and contributions	693,896	537,145		537,145		175,674		
Income Tax			-	-				
Surplus/(Deficit) after income tax	693,896	537,145		537,145		175,674		
Share of Surplus/Deficit attributable to Joint Venture				-		-		-
Share of Surplus/Deficit attributable to Minorities				-	-	-	-	-
Surplus/(Deficit) attributable to municipality	693,896	537,145		537,145		175,674		
Share of Surplus/Deficit attributable to Associate	-			-		-		-
Intercompany/Parent subsidiary transactions				-	-			-
Surplus/(Deficit) for the year	693.896	537,145		537,145		175,674		

			2023/24			202	2/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2022/23 to Q1 of 2023/24
R thousands			appropriation		% of main appropriation		% of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	645.474	143.059	22.2%	143.059	22.2%	49.801	7.6%	187.3%
National Government	455,474	129,472	28.4%	129.472	28.4%	35.298	7.4%	266.89
Provincial Government	-			-				
District Municipality								
Transfers and subsidies - capital (monetary alloc)/Departm Ag						2.110	49.3%	(100.0%
Transfers recognised - capital	455.474	129,472	28.4%	129.472	28.4%	37,408	7.7%	246.1%
Borrowing		-	-		-	-	-	-
Internally generated funds	190,000	13,588	7.2%	13,588	7.2%	12,393	7.4%	9.69
Capital Expenditure Functional	645,474	143,059	22.2%	143,059	22.2%	49,801	7.6%	187.3%
Municipal governance and administration Executive and Council	33,000	1,002	3.0%	1,002	3.0%	6,771	34.2%	(85.2%
Finance and administration	33.000	1.002	3.0%	1.002	3.0%	6.771	34.2%	(85.2%
Internal audit	-			.,		-		
Community and Public Safety	40.195	7.922	19.7%	7.922	19.7%	-		(100.0%
Community and Social Services	21.595	6.797	31.5%	6.797	31.5%			(100.0%
Sport And Recreation	15.600		-			-	-	-
Public Safety	3.000	1.125	37.5%	1.125	37.5%			(100.0%
Housing	-			.,				(
Health				-				-
Economic and Environmental Services	318,123	95,836	30.1%	95.836	30.1%	22.857	7.9%	319.3%
Planning and Development	500							-
Road Transport	317.623	95.836	30.2%	95.836	30.2%	22.857	7.9%	319.3
Environmental Protection				-				-
Trading Services	254.155	38,299	15.1%	38,299	15.1%	20,174	6.9%	89.89
Energy sources	71,158	19,515	27.4%	19,515	27.4%	7,788	5.0%	150.65
Water Management	74,456	17,353	23.3%	17,353	23.3%	9,847	13.1%	76.2
Waste Water Management	94,741	1,432	1.5%	1,432	1.5%	2,539	4.5%	(43.6%
Waste Management	13,800		-			-		-
Other						-		

			2023/24			202		
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	4.416.983	1.709.873	38.7%	1.709.873	38.7%	1.137.825	27.1%	50.3%
Property rates	978,180	169,772	17.4%	169,772	17.4%	187,512	24.3%	(9.5%
Service charges	1,747,663	375,826	21.5%	375,826	21.5%	387,431	21.6%	(3.0%
Other revenue	131,689	581,772	441.8%	581,772	441.8%	455,605	235.4%	27.7
Transfers and Subsidies - Operational	1,062,704	442,497	41.6%	442,497	41.6%	6,789	.7%	6,417.9
Transfers and Subsidies - Capital	455,474	136,474	30.0%	136,474	30.0%	92,340	19.2%	47.89
Interest	41,272	3,531	8.6%	3,531	8.6%	8,148	-	(56.7%
Dividends		-	-	-			· ·	-
Payments	(3,722,626)	(2,437,583)	65.5%	(2,437,583)	65.5%	(1,557,039)	44.7%	56.6%
Suppliers and employees	(3,692,450)	(2,437,583)	66.0%	(2,437,583)	66.0%	(1,557,039)	45.2%	56.65
Finance charges	(26,739)	•	-	-	-	· ·	· ·	-
Transfers and grants	(3,437)	-	-	-	-		-	-
Net Cash from/(used) Operating Activities	694,357	(727,710)	(104.8%)	(727,710)	(104.8%)	(419,215)	(58.1%)	73.6%
Cash Flow from Investing Activities								
Receipts	289	315	109.0%	315	109.0%	79	3.8%	296.9%
Proceeds on disposal of PPE	-			-			-	-
Decrease (Increase) in non-current debtors (not used)			-	-	-			-
Decrease (increase) in non-current receivables	289	315	109.0%	315	109.0%	79	3.8%	296.95
Decrease (increase) in non-current investments			-	-	-			-
Payments	(645,474)	(143,059)	22.2%	(143,059)	22.2%	(49,801)	7.6%	187.39
Capital assets	(645,474)	(143,059)	22.2%	(143,059)	22.2%	(49,801)	7.6%	187.39
Net Cash from/(used) Investing Activities	(645,185)	(142,744)	22.1%	(142,744)	22.1%	(49,722)	7.6%	187.19
Cash Flow from Financing Activities								
Receipts	(5.241)	592	(11.3%)	592	(11.3%)			(100.0%
Short term loans			-		-			
Borrowing long term/refinancing								-
Increase (decrease) in consumer deposits	(5.241)	592	(11.3%)	592	(11.3%)			(100.0%
Payments	(15,031)		-					
Repayment of borrowing	(15,031)			-				-
Net Cash from/(used) Financing Activities	(20,272)	592	(2.9%)	592	(2.9%)		-	(100.0%
Net Increase/(Decrease) in cash held	28,900	(869.862)	(3.009.9%)	(869,862)	(3.009.9%)	(468.937)	(411.0%)	85.5%
Cash/cash equivalents at the year begin:	144.511	205.762	142.4%	205.762	142.4%	144.517		42.43
		, .						
Cash/cash equivalents at the year end:	173,410	(664,552)	(383.2%)	(664,552)	(383.2%)	(324,426)	(284.3%)	104.8%

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	114,665	24.1%	179,724	37.8%	122,423	25.7%	58,856	12.4%	475,667	44.7%
Bulk Water	2,948	1.2%	3,708	1.5%	3,908	1.6%	240,705	95.8%	251,270	23.6%
PAYE deductions			-							
VAT (output less input)			-							
Pensions / Retirement			-	-						
Loan repayments			-							
Trade Creditors	17,879	5.5%	33,219	10.3%	42,166	13.1%	228,972	71.1%	322,235	30.3%
Auditor-General			-	-			12,358	100.0%	12,358	1.2%
Other	905	39.1%	892	38.5%	-	-	519	22.4%	2,316	.2%
Total	136,397	12.8%	217,543	20.4%	168,497	15.8%	541,409	50.9%	1,063,846	100.0%

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

Source Local Government Database

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

			2023/24			203		
	Budget	First	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/2
Operating Revenue and Expenditure								
Operating Revenue	354,211	94,743	26.7%	94,743	26.7%	89,697	27.2%	5.6
Exchange Revenue								
Service charges - Electricity	92,946	18,724	20.1%	18.724	20.1%	17.262	21.4%	8.5
Service charges - Water	27.610	6.881	24.9%	6.881	24.9%	6,739	25.7%	
Service charges - Waste Water Management	25.270	6,797	26.9%	6.797	26.9%	6.453	26.9%	5.3
Service charges - Waste Management	9,477	2,532	26.7%	2,532	26.7%	2,331	25.9%	8.
Sale of Goods and Rendering of Services	3,237	281	8.7%	281	8.7%	585	19.0%	(51.9
Agency services			-	-	-	-		
Interest			-	-	-	-		
Interest earned from Receivables	45,302	8,163	18.0%	8,163	18.0%	11,811	27.5%	(30.9
Interest earned from Current and Non Current Assets	358	173	48.2%	173	48.2%	205	60.2%	(15.6
Dividends	· ·	· ·		-		-	· ·	
Rent on Land		· ·		-		-	-	1 .
Rental from Fixed Assets	332	112	33.8%	112	33.8%	67	21.4%	
Licence and permits	8,277	911	11.0%	911	11.0%	612		
Operational Revenue	48	0	.1%	0	.1%	23	51.4%	(99.7
Non-Exchange Revenue								
Property rates	37,171	8,177	22.0%	8,177	22.0%	7,734	21.9%	5.
Surcharges and Taxes	-	· ·	-	-	-	-	-	
Fines, penalties and forfeits	159	28	17.7%	28	17.7%	49	32.4%	(42.5
Licences or permits	-	· ·	-	-	-	-	-	
Transfer and subsidies - Operational	104,024	41,963	40.3%	41,963	40.3%	35,825	35.8%	17.
Interest	· ·	· ·	-	-	-			
Fuel Levy	· ·	· ·	-	-	-	-	· ·	
Operational Revenue	· ·	· ·	-	-				-
Gains on disposal of Assets Other Gains	· ·							
Discontinued Operations		· ·	-	-				
Operating Expenditure	349,012	70,599	20.2%	70,599	20.2%	55,842	17.7%	
Employee related costs	71,924	· ·	-	-		153	.2%	(100.0
Remuneration of councillors	6,448		-		-	-		
Bulk purchases - electricity	99,473	35,619	35.8%	35,619	35.8%	30,677	36.2%	16.
Inventory consumed	12,507	915	7.3%	915	7.3%	5,217	43.4%	
Debt impairment	66,948	11,113	16.6%	11,113	16.6%	-	-	(100.0
Depreciation and amortisation	22,503	· ·	-	-	-	-	-	
Interest	16,990	6,611	38.9%	6,611	38.9%	3,438	37.4%	92
Contracted services	34,118	8,401	24.6%	8,401	24.6%	9,556	26.5%	(12.1
Transfers and subsidies	· ·	· ·	-	-	-	-	· ·	
Irrecoverable debts written off			-		-			
Operational costs	18,102	7,940	43.9%	7,940	43.9%	6,801	37.4%	16.
Losses on disposal of Assets Other Losses	· ·	· ·	-					
	-		-		-		-	
Surplus/(Deficit)	5,199	24,144		24,144		33,855		
Transfers and subsidies - capital (monetary allocations)	36,705	· ·		-	-	-		
Transfers and subsidies - capital (in-kind)				-				
Surplus/(Deficit) after capital transfers and contributions	41,904	24,144		24,144		33,855		
Income Tax				-				
Surplus/(Deficit) after income tax	41,904	24,144		24,144		33,855		
Share of Surplus/Deficit attributable to Joint Venture	-		-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-		-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	41,904	24,144		24,144		33,855		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	21	48	229.8%	48	229.8%	80	36.3%	(39.3
Surplus/(Deficit) for the year	41.925	24.192		24.192		33.935		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/2
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2023/2
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	36,500	6.920	19.0%	6.920	19.0%	1.072	2.8%	545.5
National Government	36,500	6.920	19.0%	6.920	19.0%	901	2.3%	667.8
Provincial Government				-				-
District Municipality						-		-
Transfers and subsidies - capital (monetary alloc)(Departm Ag						-		-
Transfers recognised - capital	36,500	6.920	19.0%	6.920	19.0%	901	2.3%	667.8
Borrowing				-				-
Internally generated funds			-			171		(100.0
Capital Expenditure Functional	36.500	6.920	19.0%	6.920	19.0%	1.097	2.8%	530.6
Municipal governance and administration	· · ·				l .	171		(100.0
Executive and Council			-				-	
Finance and administration				-		171		(100.0
Internal audit								
Community and Public Safety				-	- 1	25	1.9%	(100.0
Community and Social Services						25	1.9%	(100.0
Sport And Recreation			-	-		-	-	
Public Safety			-			-	-	
Housing			-	-	-	-	-	
Health			-	-	-	-	-	
Economic and Environmental Services		1,029	-	1,029	- 1	149	4.5%	591.3
Planning and Development	-		-	-	-	-	· ·	
Road Transport		1,029	-	1,029		149	4.5%	591.3
Environmental Protection	-		-	-	-	-	· ·	
Trading Services	36,500	5,891	16.1%	5,891	16.1%	753	2.2%	682.9
Energy sources	33,500	3,443	10.3%	3,443	10.3%	753	3.8%	357.
Water Management	-	-	-	-	-	-	· ·	
Waste Water Management	3,000	2,448	81.6%	2,448	81.6%	-		(100.0
Waste Management	-		-	-		-		-
Other	· ·	-	-	•	- 1	-	· ·	-

			2023/24			202	2/23	
	Budget	First C	luarter	Year	to Date	First C	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	314,114	94.006	29.9%	94.006	29.9%	93.975	32.3%	
	26.020	94,000	25.5%	9,630	37.0%	4.007	12.0%	140.3
Property rates Service charges	108.712	20.448	18.8%	20.448	18.8%	29.290	30.6%	(30.2%
	,	., .				.,		
Other revenue	37,883	3,217	8.5%	3,217	8.5%	5,660	16.8%	(43.2%
Transfers and Subsidies - Operational	104,436	49,118	47.0%	49,118	47.0%	42,809	46.4%	14.75
Transfers and Subsidies - Capital	36,705	11,593	31.6%	11,593	31.6%	12,210	34.2%	(5.1%
Interest	358	-	-	-	-		-	-
Dividends	-	-	-	-	-		-	-
Payments	(280,245)	(65,467)	23.4%	(65,467)	23.4%	(54,551)	22.3%	20.0%
Suppliers and employees	(263,245)	(65,467)	24.9%	(65,467)	24.9%	(54,551)	23.1%	20.05
Finance charges	(17,000)	-	-	-	-		-	-
Transfers and grants	-	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	33,869	28,538	84.3%	28,538	84.3%	39,424	84.7%	(27.6%
Cash Flow from Investing Activities						1		
Receipts								
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(36,500)	(6.619)	18.1%	(6.619)	18.1%	(4.372)	12.2%	51.49
Capital assets	(36,500)	(6,619)	18.1%	(6.619)	18.1%	(4,372)	12.2%	51.45
Net Cash from/(used) Investing Activities	(36,500)	(6.619)	18.1%	(6.619)	18.1%	(4,372)	12.2%	51.49
	(00,000)	(0,010)	10.175	(0,010)	10.174	(4,012)	121270	01.47
Cash Flow from Financing Activities								
Receipts	· ·	-	•	•	· ·	(7)	· ·	(100.0%
Short term loans			-	-				-
Borrowing long term/refinancing	· ·	-	-	-				-
Increase (decrease) in consumer deposits	· ·	-	-	-	-	(7)	-	(100.0%
Payments	· ·	-	•	•	· ·	· ·	· ·	•
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	•	•	•	•	•	(7)	-	(100.0%
Net Increase/(Decrease) in cash held	(2,631)	21,919	(833.2%)	21,919	(833.2%)	35,044	323.3%	(37.5%
Cash/cash equivalents at the year begin:	112,074	24,434	21.8%	24,434	21.8%	7,221	106.8%	238.49
Cash/cash equivalents at the year end:	109,443	41.824	38.2%	41.824	38.2%	42.265	240.1%	(1.0%

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	) Days	Over 9	0 Days	To	tal		ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,686	2.3%	1,969	1.7%	1,336	1.2%	109,222	94.8%	115,212	14.8%				
Trade and Other Receivables from Exchange Transactions - Electricity	6,678	7.8%	2,269	2.7%	1,867	2.2%	74,389	87.3%	85,204	10.9%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2,616	2.7%	2,227	2.3%	1,887	1.9%	90,519	93.1%	97,248	12.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2,530	1.9%	1,901	1.4%	1,475	1.1%	126,331	95.5%	132,236	17.0%	-			
Receivables from Exchange Transactions - Waste Management	968	1.3%	1,000	1.3%	870	1.2%	72,157	96.2%	74,995	9.6%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-				2,275	100.0%	2,275	.3%	-	-		
Interest on Arrear Debtor Accounts	3,939	1.7%	4,640	2.0%	3,867	1.7%	219,951	94.6%	232,397	29.9%	-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-								-	-		
Other	211	.5%	49	.1%	55	.1%	38,491	99.2%	38,806	5.0%				
Total By Income Source	19,629	2.5%	14,054	1.8%	11,356	1.5%	733,333	94.2%	778,372	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	457	2.4%	964	5.2%	661	3.5%	16,638	88.9%	18,721	2.4%				
Commercial	10,796	4.7%	4,640	2.0%	3,216	1.4%	208,655	91.8%	227,307	29.2%				
Households	8,376	1.6%	8,450	1.6%	7,479	1.4%	508,040	95.4%	532,345	68.4%	-	-	-	
Other			-	-	-		-	-	-		-	-	-	
Total By Customer Group	19.629	2.5%	14.054	1.8%	11,356	1.5%	733.333	94.2%	778.372	100.0%	-	-		

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9,929	25.5%	14,286	36.6%	14,787	37.9%	-	-	39,002	12.9%
Bulk Water	· ·		489	3.1%			15,099	96.9%	15,588	5.1%
PAYE deductions			-	-			-	-		-
VAT (output less input)			-	-			-	-		-
Pensions / Retirement			-					-		
Loan repayments			-	-			-	-		-
Trade Creditors	6,776	2.7%	7,209	2.9%	6,097	2.4%	228,809	91.9%	248,891	82.0%
Auditor-General	-		-	-	-		-	-		-
Other	· ·		-	-	· ·		-	-		-
Total	16,704	5.5%	21,984	7.2%	20,884	6.9%	243,909	80.4%	303,481	100.0%

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

	2023/24 2022/23						22/23		
	Budget	First 0	Quarter	Year	to Date	First	Quarter		
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/2	
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2023	
	1		appropriation		% of main		% of main		
R thousands					appropriation		appropriation		
Operating Revenue and Expenditure									
Operating Revenue	717.377	252.935	35.3%	252.935	35.3%	234.007	35.8%	8.1	
	111,311	202,930	33.3%	202,935	33.3%	234,007	33.0%	0.	
Exchange Revenue									
Service charges - Electricity			-	-			-		
Service charges - Water	85,333	9,967	11.7%	9,967	11.7%	22,090	26.9%	(54.9	
Service charges - Waste Water Management	8,368	2,771	33.1%	2,771	33.1%	1,952	24.4%	42	
Service charges - Waste Management	4,705	1,429	30.4%	1,429	30.4%	1,373	30.5%	4	
Sale of Goods and Rendering of Services	721	71	9.8%	71	9.8%	187	243.1%	(62.	
Agency services				-			-		
Interest				-					
Interest earned from Receivables	56.517	15.571	27.6%	15.571	27.6%	13.229	31.5%	17	
Interest earned from Current and Non Current Assets	1.752	3.059	174.6%	3.059	174.6%	615	24.6%	397	
Dividends	1,732	3,035	114.070	3,033	174.076		24.0 /	301.	
Rent on Land				-			-		
	· ·		-	-	-		-		
Rental from Fixed Assets	309	79	25.7%	79	25.7%	63	37.3%	25	
Licence and permits			-		-	· ·	-		
Operational Revenue	13,308	535	4.0%	535	4.0%	972	30.4%	(45.	
Non-Exchange Revenue									
Property rates	40,250	14,993	37.2%	14,993	37.2%	11,970	29.9%	25	
Surcharges and Taxes									
Fines, penalties and forfeits	241	32	13.2%	32	13.2%	7	1.6%	351	
Licences or permits	7.057	448	6.3%	448	6.3%	1.324	29.2%	(66,	
Transfer and subsidies - Operational	498.816	203,980	40.9%	203.980	40.9%	180.226	38.6%	13	
Interest	430,010	200,000	40.575	203,300	40.576	100,220	30.0 /6	13	
Fuel Levy			-	-					
				-	1		-		
Operational Revenue		· ·		-	-				
Gains on disposal of Assets	· ·	· ·	-	-	· ·	-	-		
Other Gains	· ·		-	-	-	· ·			
Discontinued Operations	· ·	· ·			· ·	· ·	-		
Operating Expenditure	698,776	168,081	24.1%	168,081	24.1%	115,157	16.9%	46.0	
Employee related costs	240.661	73.914	30.7%	73.914	30.7%	54.558	25.0%	35.	
Remuneration of councillors	28,224	9,160	32.5%	9,160	32.5%	6,754	25.1%	35.	
Bulk purchases - electricity	20,224	0,100	-	0,100	02.070	0,704	20.174		
Inventory consumed	15.800	2.320	14.7%	2.320	14.7%	1,008	5.4%	130.	
Debt impairment	77,500	2,520	14.776	2,320	14.770	1,000	3.4 /4	150.	
	61.320			-	-				
Depreciation and amortisation			-	-	-				
	3,200	59	1.9%	59	1.9%		-	(100.	
Contracted services	165,385	51,373	31.1%	51,373	31.1%	28,651	18.0%	79	
Transfers and subsidies	8,450	1,355	16.0%	1,355	16.0%	494	5.8%	174	
Irrecoverable debts written off	· ·	40	-	40	· ·	101	· ·	(60.	
Operational costs	98,237	29,859	30.4%	29,859	30.4%	23,592	22.0%	26.	
Losses on disposal of Assets	· ·	· ·	-	-	-	-	-		
Other Losses	-	-	-	-	-	-			
Surplus/(Deficit)	18,600	84,854		84,854		118,851			
Transfers and subsidies - capital (monetary allocations)	157,099			-					
Transfers and subsidies - capital (in-kind)									
Surplus/(Deficit) after capital transfers and contributions	175,699	84,854		84,854		118,851			
Income Tax									
Surplus/(Deficit) after income tax	175,699	84,854		84,854	-	118,851			
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities	1 .	.				]			
Surplus/(Deficit) attributable to municipality	175,699	84,854		84,854		118,851			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-				
Intercompany/Parent subsidiary transactions	· ·	· ·	-	-		- 1	-		
Surplus/(Deficit) for the year	175.699	84.854		84.854		118.851			

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	160.610	13,189	8.2%	13.189	8.2%	14.701	9.3%	(10.3%
National Government	149.610	13,189	8.8%	13,189	8.8%	10.017	6.9%	
Provincial Government	-	-	-	-	-	-	-	-
District Municipality			-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag				-		-		-
Transfers recognised - capital Borrowing	149,610	13,189	8.8%	13,189	8.8%	10,017	6.9%	31.7
Internally generated funds	11,000					4,684	37.2%	(100.0
Capital Expenditure Functional	160,610	13,189	8.2%	13,189	8.2%	14,701	9.3%	(10.3
Municipal governance and administration Executive and Council	10,000			•		•		-
Finance and administration Internal audit	10,000	:	-	-	:			
Community and Public Safety Community and Social Services	1,000		-	-		482 482	4.2% 4.8%	(100.0 (100.0
Sport And Recreation	-		-	-	-	482	4.8%	(100.0
Public Safety	1.000							
Housing	1,000							
Health								
Economic and Environmental Services Planning and Development	54,000	2,543	4.7%	2,543	4.7%	4,677	4.7%	(45.6
Road Transport Environmental Protection	54,000	2,543	4.7%	2,543	4.7%	4,677	4.7%	(45.6
Trading Services	95.610	10.645	11.1%	10.645	11.1%	9.541	25.5%	11.6
Energy sources	6.880		-	10,045	-	5,541	- 20.076	11.4
Water Management	35,490	8.608	24.3%	8.608	24.3%	5.918		45.5
Waste Water Management	53,240	2,038	3.8%	2,038	3.8%	3,623	9.7%	(43.8
Waste Management	-		-	-		-		
Other				-		-		-

	2023/24 2022/23							
	Budget	First 0	luarter	Year	to Date	First 0	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	775.204	346.801	44.7%	346.801	44.7%	274.840	38.7%	26.29
Property rates	17.684	5.815	32.9%	5.815	32.9%	11.518	25.0%	(49.5)
Service charges	75.655	1.278	32.9%	1.278	1.7%	2.434	5.8%	(49.37
-	.,	, .						
Other revenue	30,607	132,766	433.8%	132,766	433.8%	80,880	776.1%	64.2
Transfers and Subsidies - Operational	494,159	204,879	41.5%	204,879	41.5%	180,008	39.3%	13.8
Transfers and Subsidies - Capital	157,099	1,100	.7%	1,100	.7%	· ·	· ·	(100.09
Interest		963	-	963		-	· ·	(100.09
Dividends		· ·		-	· ·	· ·		-
Payments	(605,392)	(52,715)	8.7%	(52,715)	8.7%	(36,770)	5.9%	43.49
Suppliers and employees	(605,392)	(52,715)	8.7%	(52,715)	8.7%	(36,710)	6.0%	43.6
Finance charges		· ·		-	· ·	(60)	2.8%	(100.09
Transfers and grants			-	-	-		-	-
Net Cash from/(used) Operating Activities	169,812	294,085	173.2%	294,085	173.2%	238,070	261.9%	23.5
Cash Flow from Investing Activities								
Receipts	· · ·							
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(160.610)	(17.530)	10.9%	(17.530)	10.9%	(16.300)	10.0%	7.5%
Capital assets	(160,610)	(17,530)	10.9%	(17,530)	10.9%	(16,300)	10.0%	7.5
Net Cash from/(used) Investing Activities	(160,610)	(17,530)	10.9%	(17,530)	10.9%	(16,300)	10.0%	7.5%
	(100,010)	(11,550)	10.376	(17,550)	10.376	(10,500)	10.0 /4	1.5
Cash Flow from Financing Activities								
Receipts	· ·	· ·	-	•	· ·	· ·	· ·	-
Short term loans		-	-	-	-	· ·	· ·	-
Borrowing long term/refinancing		-	-	-		-	· ·	-
Increase (decrease) in consumer deposits		· ·		-	· ·	· ·		-
Payments	· ·	· ·	-	•	· ·	· ·	· ·	-
Repayment of borrowing		-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-		-	· ·	-	· ·	-
Net Increase/(Decrease) in cash held	9,202	276,555	3,005.4%	276,555	3,005.4%	221,770	(308.5%)	24.7%
Cash/cash equivalents at the year begin:	51,701	7,645	14.8%	7,645	14.8%	6,789	4.8%	12.6
Cash/cash equivalents at the year end:	60.903	284.270	466.8%	284.270	466.8%	225,103	322.2%	26.3
ous router oger aren a trio you drug.	00,003	204,270	400.075	204,210	400.076	223,103	J22.2 /s	20.37

#### Part 4: Debtor Age Analysis

Tart 4. Debtor Age Analysis	0 - 30	Dava	31 - 60	Dava	61.0	0 Davs	Over 9	Dava	To	tal	Actual Bad Deb	ots Written Off to	Impairment -	Bad Debts ito
	0 - 30	Days	31-00	Days	61-9	u Days	Over 9	u Days	10	cai	Debtors		Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,416	.7%	4,121	1.2%	3,530	1.0%	343,398	97.2%	353,465	50.0%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-		-	-		0	100.0%	0	-	-	-		-
Receivables from Non-exchange Transactions - Property Rates	3,546	3.1%	3,486	3.0%	3,254	2.8%	104,462	91.0%	114,749	16.2%	-	-		
Receivables from Exchange Transactions - Waste Water Management	1,007	3.2%	1,005	3.2%	982	3.1%	28,233	90.4%	31,227	4.4%	-	-		-
Receivables from Exchange Transactions - Waste Management	552	1.8%	547	1.8%	514	1.7%	28,505	94.6%	30,117	4.3%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors					-					-	-	-		-
Interest on Arrear Debtor Accounts	5,491	3.1%	5,389	3.0%	5,125	2.9%	161,570	91.0%	177,574	25.1%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure					-					-	-	-		-
Other		-		-			308	100.0%	308					
Total By Income Source	13,012	1.8%	14,548	2.1%	13,404	1.9%	666,476	94.2%	707,440	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5,221	1.4%	6,464	1.8%	5,744	1.6%	344,216	95.2%	361,644	51.1%	-	-		-
Commercial	1,674	1.9%	2,014	2.3%	1,643	1.9%	80,789	93.8%	86,120	12.2%	-			-
Households	6,117	2.4%	6,069	2.3%	6,017	2.3%	241,472	93.0%	259,675	36.7%	-			-
Other					-					-	-	-		-
Total By Customer Group	13,012	1.8%	14,548	2.1%	13,404	1.9%	666,476	94.2%	707,440	100.0%	-	-		-

### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-	-	-		-	-		-
Bulk Water			-	-			-	-		-
PAYE deductions			-	-				-		-
VAT (output less input)			-	-				-		-
Pensions / Retirement			-	-				-		-
Loan repayments			-	-				-		-
Trade Creditors	658	99.7%	1	.1%		· ·	1	.2%	660	100.0%
Auditor-General	-		-	-	-		-	-		-
Other	-	-	-	-	-	· ·	-	-	-	-
Total	658	99.7%	1	.1%	-		1	.2%	660	100.0%

Contact Details		
Aunicipal Manager	Ms Monica Mathari Mathebela	013 973 1101
inancial Manager	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

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

			2023/24			202	22/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/
Operating Revenue and Expenditure								
Operating Revenue	312,987	126,549	40.4%	126,549	40.4%	112,440	37.5%	12.5
Exchange Revenue								
Service charges - Electricity								
Service charges - Water		-	-	-	-		-	
Service charges - Waste Water Management		-	-	-			-	
Service charges - Waste Management		-	-	-				
Sale of Goods and Rendering of Services	-	0	-	0	•	7	-	(96.3
Agency services	-	-	-		:	-	-	
Interest Interest earned from Receivables	544	-	-	-		-	-	
Interest earned from Receivables Interest earned from Qurrent and Non Qurrent Assets	9,490	- 1.959	20.6%	1.959	20.6%	1.409	- 15.6%	39
Dividends	9,490	1,309	20.0%	1,959	20.0%	1,409	10.0%	38
Rent on Land								
Rental from Fixed Assets	1 403					8	1.1%	(100.
Licence and permits	1,255		-	-		126	7.1%	(100.
Operational Revenue	707	79	11.2%	79	11.2%	79	19.1%	(
Non-Exchange Revenue								,
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits		-		-				
Licences or permits		-		-				
Transfer and subsidies - Operational	299,426	123,941	41.4%	123,941	41.4%	110,810	38.5%	11
Interest								
Fuel Levy		-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	
Gains on disposal of Assets		570	-	570	-		-	(100.
Other Gains		-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	
Operating Expenditure	299.519	75.902	25.3%	75.902	25.3%	65.660	22.6%	15.
Employee related costs	170,143	40,018	23.5%	40,018	23.5%	37,748	22.2%	6
Remuneration of councillors	21,458	5,692	26.5%	5,692	26.5%	5,001	26.5%	13
Bulk purchases - electricity	-	-		-		-		
Inventory consumed	650	756	116.3%	756	116.3%	712	31.9%	6
Debt impairment	-	-	-	-	-		-	
Depreciation and amortisation	12,698	-	-	-	-	-	-	
Interest	10,560	-	-	-	-		-	
Contracted services	39,540	15,793	39.9%	15,793	39.9%	10,918	27.3%	44
Transfers and subsidies		187	-	187	-	-	-	(100
Irrecoverable debts written off			-	-				
Operational costs	44,470	13,456	30.3%	13,456	30.3%	11,280	30.0%	19
Losses on disposal of Assets	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	
Surplus/(Deficit)	13,468	50,647		50,647		46,780		
Transfers and subsidies - capital (monetary allocations)	2,525	345	13.7%	345	13.7%	-	-	(100.
Transfers and subsidies - capital (in-kind)		-	-	-		-	-	
Surplus/(Deficit) after capital transfers and contributions	15,993	50,993		50,993		46,780		
Income Tax	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	15,993	50,993		50,993		46,780		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-				-	
Share of Surplus/Deficit attributable to Minorities		-	-				-	
Surplus/(Deficit) attributable to municipality	15,993	50,993		50,993		46,780		
Share of Surplus/Deficit attributable to Associate		-	-	-		-	· ·	
Intercompany/Parent subsidiary transactions				-		-	-	
Surplus/(Deficit) for the year	15.993	50,993		50.993		46.780		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/2 to Q1 of 2023/2
R thousands			appropriation		appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	34.614	6.066	17.5%	6.066	17.5%	2.587	9.6%	134.49
National Government	2.399	345	14.4%	345	14.4%	380	15.1%	(9.0%
Provincial Government			-					(***
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Ag						-		
Transfers recognised - capital	2.399	345	14.4%	345	14.4%	380	15.1%	(9.0
Borrowing	-		-	-		-	-	10.0
Internally generated funds	32,215	5,720	17.8%	5,720	17.8%	2,208	9.0%	159.1
Capital Expenditure Functional	34,614	6,066	17.5%	6,066	17.5%	2,587	9.6%	134.4
Municipal governance and administration	14.215	2.858	20.1%	2.858	20.1%	67	1.0%	4,146.0
Executive and Council		1,501		1,501				(100.0
Finance and administration	14.215	1.357	9.5%	1.357	9.5%	67	1.0%	1,916.6
Internal audit								
Community and Public Safety						-		
Community and Social Services			-			-	-	
Sport And Recreation								
Public Safety			-			-	-	-
Housing								
Health								-
Economic and Environmental Services	15.899	1.295	8.1%	1.295	8.1%	896	6.2%	44.6
Planning and Development	4,500		-	-			· ·	-
Road Transport	11,399	1,295	11.4%	1,295	11.4%	896	7.4%	44.6
Environmental Protection	· ·		-	-		-	-	-
Trading Services	4,500	1,913	42.5%	1,913	42.5%	1,624	29.5%	17.8
Energy sources	· ·		-	-		-	-	-
Water Management	2,000	1,657	82.8%	1,657	82.8%	1,624	40.6%	2.0
Waste Water Management	2,500	256	10.2%	256	10.2%			(100.0
Waste Management			-	-		-	-	-
Other	.	-				-		-

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	326.607	147,443	45.1%	147.443	45.1%	582.710	185.2%	(74.7%)
Property rates	020,007		40.176		40.170	002,710	1001270	(141174)
Service charges								
Other revenue	14,460	9,621	66.5%	9,621	66.5%	566,423	189.1%	(98.3%
Transfers and Subsidies - Operational	299,426	125,725	42.0%	125,725	42.0%	1,615	46.7%	7,684.89
Transfers and Subsidies - Capital	2,525	10,138	401.5%	10,138	401.5%	13,263	527.1%	(23.6%
Interest	10,035	1,959	19.5%	1,959	19.5%	1,409	15.6%	39.09
Dividends	161	•	-	-	-	-	· ·	-
Payments	(286,935)	(113,957)	39.7%	(113,957)	39.7%	(93,072)	33.4%	22.4%
Suppliers and employees	(276,900)	(113,957)	41.2%	(113,957)	41.2%	(93,072)	34.5%	22.49
Finance charges	(10,035)	•	-	-	· ·	-		-
Transfers and grants		-	-	-	-		-	-
Net Cash from/(used) Operating Activities	39,671	33,487	84.4%	33,487	84.4%	489,638	1,351.9%	(93.2%
Cash Flow from Investing Activities								
Receipts	20.680	525	2.5%	525	2.5%	(116)	(1.0%)	(551.0%)
Proceeds on disposal of PPE		570	-	570				(100.0%
Decrease (Increase) in non-current debtors (not used)			-			-	-	-
Decrease (increase) in non-current receivables	20.295	(391)	(1.9%)	(391)	(1.9%)	(500)	(4.1%)	(21.7%
Decrease (increase) in non-current investments	385	346	90.0%	346	90.0%	383	(86.4%)	(9.6%
Payments	(34,614)	(6.066)	17.5%	(6.066)	17.5%	(2.587)	9.6%	134.4%
Capital assets	(34,614)	(6,066)	17.5%	(6,066)	17.5%	(2,587)	9.6%	134.4%
Net Cash from/(used) Investing Activities	(13,934)	(5,541)	39.8%	(5,541)	39.8%	(2,704)	17.9%	104.9%
Cash Flow from Financing Activities								
Receipts								
Short term loans								
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments	(10.836)							
Repayment of borrowing	(10,836)		-				-	-
Net Cash from/(used) Financing Activities	(10,836)							-
Net Increase/(Decrease) in cash held	14,902	27.946	187.5%	27.946	187.5%	486.935	4.212.0%	(94.3%
Cash/cash equivalents at the year begin:	83.899	21,940	61.6%	27,940	61.6%	400,933	4,212.0%	(94.3%) (33.7%)
Cash/cash equivalents at the year end:	98,801	79,591	80.6%	79,591	80.6%	564,893	790.4%	(85.9%)

#### Part 4: Debtor Age Analysis

	0 - 30	) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Тс	otal		ots Written Off to otors	Impairment - Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-		-	-			-	-	-		· ·	-		
Trade and Other Receivables from Exchange Transactions - Electricity	-		-	-			-	-	-			-		
Receivables from Non-exchange Transactions - Property Rates	-		-	-			-	-	-			-		
Receivables from Exchange Transactions - Waste Water Management				-	-						-	-		
Receivables from Exchange Transactions - Waste Management	-		-	-			-	-	-			-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-		· ·	-	-	-	· ·		-	-	
Interest on Arrear Debtor Accounts	-		-	-		· ·	-	-	-	· ·		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		· ·		-	-	· ·		-	-	-
Other	-		-	-			-	-	-	-	-	-		
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-		-	-			-	-	-		· ·	-		
Commercial	-		-	-			-	-	-		· ·	-		
Households	-	-		-			-	-	- 1			-		
Other	-		-	-			-	-	-			-		
Total By Customer Group	-	-	-	-	-	-		-		-	-	-		-

### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-		-	-		
Bulk Water	-		-	-			-	-		
PAYE deductions	· ·		-					-		-
VAT (output less input)	-		-	-			-	-		
Pensions / Retirement	· ·		-					-		-
Loan repayments	-		-	-			-	-		
Trade Creditors	· ·		-					-		-
Auditor-General	· ·		-					-		-
Other	1,732	25.0%	1,189	17.1%	4,013	57.9%	-	-	6,934	100.0%
Total	1,732	25.0%	1,189	17.1%	4,013	57.9%	-	-	6,934	100.0%

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

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

			2023/24			202	2/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023
Operating Revenue and Expenditure								
Operating Revenue	357.859	104.752	29.3%	104.752	29.3%	92.453	29.3%	13.3
Exchange Revenue	,					,		
Service charges - Electricity	88.791	18.683	21.0%	18.683	21.0%	11.162	11.8%	67
Service charges - Water	20.134	5,373	26.7%	5.373	26.7%	4,914	24.3%	9
Service charges - Waste Water Management	14,926	3.644	24.4%	3.644	24.4%	3.536	27.0%	
Service charges - Waste Management	12,030	2,849	23.7%	2,849	23.7%	2,785	24.4%	2
Sale of Goods and Rendering of Services	3,234	186	5.8%	186	5.8%	126	11.3%	48
Agency services								
Interest		-	-	-	-	-	-	
Interest earned from Receivables	13,610							
Interest earned from Current and Non Current Assets	1,727	662	38.3%	662	38.3%	413	12.9%	60
Dividends		-	-	-		-	· ·	
Rent on Land	46	12	25.4%	12	25.4%	11		1
Rental from Fixed Assets	15,664	3,943	25.2%	3,943	25.2%	210	89.2%	1,78
Licence and permits	15	-	-	-	-	-	-	
Operational Revenue	1,603	(420)	(26.2%)	(420)	(26.2%)	325	10.4%	(229
Non-Exchange Revenue								
Property rates	77,476	32,060	41.4%	32,060	41.4%	37,809	54.5%	(15
Surcharges and Taxes		-	-		-		-	
Fines, penalties and forfeits	14,195	78	.5%	78	.5%	(20)	(.2%)	(486
Licences or permits		-	-		-		-	
Transfer and subsidies - Operational	94,407	37,683	39.9%	37,683	39.9%	31,183	36.3%	20
Interest		-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-			
Operational Revenue	-	-	-	-	-			
Gains on disposal of Assets		-	-	-	-	· ·	-	
Other Gains	· ·	1	-	1	-	0	-	582
Discontinued Operations	· ·	-	-	-	-	-	-	
Operating Expenditure	520,875	70,795	13.6%	70,795	13.6%	67,586	17.6%	4
Employee related costs	127,880	22,298	17.4%	22,298	17.4%	29,825	24.6%	(25
Remuneration of councillors	8,611	1,233	14.3%	1,233	14.3%	86	1.0%	1,339
Bulk purchases - electricity	94,147	25,407	27.0%	25,407	27.0%	25,645	33.7%	
Inventory consumed	31,896	3,646	11.4%	3,646	11.4%	3,770	12.7%	(3
Debt impairment	51,095	-	-	-	-	-	-	
Depreciation and amortisation	121,937	-	-	-	-	-	-	
Interest	10,000	6,274	62.7%	6,274	62.7%	3,605	90.1%	7
Contracted services	44,902	6,887	15.3%	6,887	15.3%	2,868	13.8%	14
Transfers and subsidies		-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-			
Operational costs	30,407	5,051	16.6%	5,051	16.6%	1,787	7.5%	183
Losses on disposal of Assets			-	-			-	
Other Losses		-	-	-	-	-	-	
Surplus/(Deficit)	(163,016)	33,957		33,957		24,868		
Transfers and subsidies - capital (monetary allocations)	49,786	4,145	8.3%	4,145	8.3%	4,766	8.9%	(13
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(113,230)	38,102		38,102		29,634		
Income Tax		-		-				
Surplus/(Deficit) after income tax	(113,230)	38,102	-	38,102		29,634	-	
Share of Surplus/Deficit attributable to Joint Venture						23,034		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities	-		-	-	-			
	(112 220)	38.102		38.102		29.634		
Surplus/(Deficit) attributable to municipality	(113,230)	38,102		38,102		29,634		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	· ·		-	-	-	-	· ·	
Surplus/(Deficit) for the year	(113,230)	38.102		38.102		29.634		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	58,091	3,773	6.5%	3,773	6.5%	7,690	10.7%	(50.9%
National Government	49,786	3,711	7.5%	3,711	7.5%	6.967	13.1%	(46.79
Provincial Government		· · ·	-	-	-	-		-
District Municipality			-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-	-	-	-	-
Transfers recognised - capital Borrowing	49,786	3,711	7.5%	3,711	7.5%	6,967	13.1%	(46.79
Internally generated funds	8,305	62	.7%	62	.7%	723	3.9%	(91.49
Capital Expenditure Functional	58,091	3,773	6.5%	3,773	6.5%	7,844	10.9%	(51.99
Municipal governance and administration Executive and Council	4,425	62	1.4%	62	1.4%	230	5.1%	(73.0%
Finance and administration	4,425	62	1.4%	62	1.4%	230	5.1%	(73.09
Internal audit			-					
Community and Public Safety	1,300	-		-		-		-
Community and Social Services			-	-	-	-	-	-
Sport And Recreation			-				· ·	-
Public Safety	1,300		-				· ·	-
Housing	-		-	-	-	-	· ·	-
Health	-		-	-	-	-	· ·	-
Economic and Environmental Services Planning and Development	11,780	:		•	:	326 14	1.8% .3%	(100.09 (100.09
Road Transport Environmental Protection	11,780	-	-	-		312	2.3%	(100.0
Trading Services	40.586	3.711	9.1%	3.711	9.1%	7.288	15.3%	(49.19
Energy sources	3.735	-	3.176			5.718	29.9%	(100.05
Water Management	5.751		-	-		165	1.7%	(100.05
Waste Water Management	31,100	3,711	11.9%	3,711	11.9%	1,405	8.2%	164.1
Waste Management		· ·	-			-		-
Other	.		-	-		-	- 1	-

			2023/24			202	22/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	405.515	95.997	23.7%	95.997	23.7%	89,604	24.9%	7.19
Property rates	61,981	10,163	16.4%	10,163	16.4%	12,167	18.2%	(16.5%
Service charges	125,011	19,465	15.6%	19,465	15.6%	19,885	15.4%	(2.1%
Other revenue	72,603	(1,779)	(2.4%)	(1,779)	(2.4%)	4,461	19.7%	(139.9%
Transfers and Subsidies - Operational	94,407	40,103	42.5%	40,103	42.5%	34,563	40.2%	16.05
Transfers and Subsidies - Capital	49,786	27,987	56.2%	27,987	56.2%	18,500	34.7%	51.39
Interest	1,727	58	3.3%	58	3.3%	29	.9%	100.05
Dividends	· ·	-	-	-	· ·	· ·	· ·	-
Payments	(373,484)	(32,711)	8.8%	(32,711)	8.8%	(27,533)		18.89
Suppliers and employees	(363,484)	(32,711)	9.0%	(32,711)	9.0%	(27,533)	9.8%	18.85
Finance charges	(10,000)	-	-	-	· ·	· ·	· ·	-
Transfers and grants			-		-			-
Net Cash from/(used) Operating Activities	32,030	63,285	197.6%	63,285	197.6%	62,071	82.4%	2.0%
Cash Flow from Investing Activities								
Receipts								-
Proceeds on disposal of PPE			-	-		· ·	-	-
Decrease (Increase) in non-current debtors (not used)			-	-	-			-
Decrease (increase) in non-current receivables			-	-	-			-
Decrease (increase) in non-current investments			-	-	-			-
Payments	(66,805)	(7,883)	11.8%	(7,883)	11.8%	(24,010)		(67.2%
Capital assets	(66,805)	(7,883)	11.8%	(7,883)	11.8%	(24,010)		(67.2%
Net Cash from/(used) Investing Activities	(66,805)	(7,883)	11.8%	(7,883)	11.8%	(24,010)	35.4%	(67.2%
Cash Flow from Financing Activities								
Receipts		(2)		(2)		(11)		(80.0%
Short term loans		-		-			-	
Borrowing long term/refinancing				-				-
Increase (decrease) in consumer deposits		(2)		(2)		(11)		(80.0%
Payments				-		.		-
Repayment of borrowing								-
Net Cash from/(used) Financing Activities		(2)	-	(2)	-	(11)	-	(80.0%
Net Increase/(Decrease) in cash held	(34,774)	55.401	(159.3%)	55.401	(159.3%)	38.050	503.9%	45.6%
Cash/cash equivalents at the year begin:	22.126	7.518	34.0%	7.518	34.0%	22.126	28.1%	(66.0%
Cash/cash equivalents at the year end:	(12.648)	62,919	(497.5%)	62,919	(497.5%)	60,176	69.8%	4.65
ousineusin equivalents at the year end.	(12,040)	02,010	(401.070)	02,010	(401.010)		00.0 /	4.0

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	) Days	Over 9	0 Days	To	tal		ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,793	3.1%	3,651	6.2%	1,286	2.2%	51,936	88.5%	58,665	10.4%		-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3,850	2.0%	92,885	49.2%	2,458	1.3%	89,561	47.4%	188,754	33.6%			-	
Receivables from Non-exchange Transactions - Property Rates	5,541	2.8%	63,031	31.5%	13,559	6.8%	117,724	58.9%	199,855	35.6%		-	-	
Receivables from Exchange Transactions - Waste Water Management	1,324	4.0%	2,419	7.4%	767	2.3%	28,207	86.2%	32,718	5.8%	· ·	-		
Receivables from Exchange Transactions - Waste Management	1,018	3.0%	2,273	6.7%	725	2.1%	29,845	88.1%	33,860	6.0%			-	
Receivables from Exchange Transactions - Property Rental Debtors	0	.4%	0	.4%	0	.4%	103	98.7%	105	-	· ·	-		
Interest on Arrear Debtor Accounts	1,322	3.2%	1,244	3.0%	1,300	3.2%	37,317	90.6%	41,183	7.3%	· ·	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure								-			-	-	-	
Other	6	.1%	2,841	43.9%	3	-	3,622	56.0%	6,472	1.2%	-	-	-	-
Total By Income Source	14,854	2.6%	168,345	30.0%	20,098	3.6%	358,315	63.8%	561,612	100.0%	-	-	-	•
Debtors Age Analysis By Customer Group														
Organs of State	3,231	2.3%	31,817	23.0%	10,901	7.9%	92,501	66.8%	138,449	24.7%		-	-	
Commercial	3,186	3.7%	32,909	38.2%	2,046	2.4%	48,099	55.8%	86,241	15.4%				
Households	8,437	2.5%	103,619	30.8%	7,151	2.1%	217,715	64.6%	336,922	60.0%			-	
Other				-				-		-	· ·	-		
Total By Customer Group	14,854	2.6%	168,345	30.0%	20,098	3.6%	358,315	63.8%	561,612	100.0%		-		

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90	) Days	Over 9	IO Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8,223	29.7%	8,824	31.9%	10,624	38.4%		-	27,670	11.5%
Bulk Water			-	-				-		-
PAYE deductions			-	-				-		-
VAT (output less input)	-		-	-			-	-		-
Pensions / Retirement			-	-				-		-
Loan repayments	-		-	-			-	-		-
Trade Creditors	7,385	3.5%	8,150	3.8%	5,576	2.6%	192,571	90.1%	213,682	88.5%
Auditor-General	-		-					-		
Other	-	-	-	-	-	-	-	-	-	-
Total	15,608	6.5%	16,974	7.0%	16,199	6.7%	192,571	79.8%	241,353	100.0%

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First 0	Juarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4,709,690	1,124,693	23.9%	1,124,693	23.9%	980,603	24.5%	14.7
Exchange Revenue								
Service charges - Electricity	1,792,979	396.963	22.1%	396,963	22.1%	318.046	24.0%	24.8
Service charges - Water	552.380	103.593	18.8%	103.593	18.8%	108.872	19.3%	(4.8
Service charges - Waste Water Management	164,245	37.373	22.8%	37.373	22.8%	36.939	22.4%	1.
Service charges - Waste Management	226.015	40.374	17.9%	40.374	17.9%	34,878	23.3%	15.8
Sale of Goods and Rendering of Services	19,087	3,923	20.6%	3,923	20.6%	4,150	22.7%	(5.5
Agency services Interest	2,961	709	23.9%	709	23.9%	705	1.5%	L.
Interest earned from Receivables	307,020	76,268	24.8%	76,268	24.8%	71,784	26.5%	6.2
Interest earned from Current and Non Current Assets	4,145	2,334	56.3%	2,334	56.3%	329	25.1%	610.
Dividends	200	-	-	-	-	-	-	-
Rent on Land	· ·	- 1	-	-	- 1	-		
Rental from Fixed Assets	19,000	4,279	22.5%	4,279	22.5%	3,884	22.1%	10.3
Licence and permits	432	52	12.1%	52	12.1%	69	14.7%	(24.5
Operational Revenue	67,415	3,425	5.1%	3,425	5.1%	7,172	18.3%	(52.2
Non-Exchange Revenue	1							
Property rates	874.676	185.810	21.2%	185.810	21.2%	176.903	21.9%	5.0
Surcharges and Taxes		-	-	-		-		
Fines, penalties and forfeits	29,353	7,324	25.0%	7.324	25.0%	6.006	22.6%	21.9
Licences or permits	-	· ·	-		-	-		
Transfer and subsidies - Operational	584,869	245,110	41.9%	245.110	41.9%	195.527	38.5%	25.
Interest	66,484	17.155	25.8%	17,155	25.8%	15.339	27.5%	112
Fuel Levy			-					
Operational Revenue								
Gains on disposal of Assets								
Other Gains	(1,572)							-
Discontinued Operations	· · ·		-	-	-			-
Operating Expenditure	4,909,490	859.594	17.5%	859.594	17.5%	1.386.261	33.0%	(38.0
Employee related costs	1.063.989	258.550	24.3%	258.550	24.3%	251.921	24.3%	2.6
Remuneration of councillors	34,141	7,723	22.6%	7,723	22.6%	5,640	17.4%	36.9
Bulk purchases - electricity	1.650.385	273.088	16.5%	273.088	16.5%	425.847	36.8%	(35.9
Inventory consumed	206,690	33,752	16.3%	33,752	16.3%	16,993	11.5%	98.6
Debt impairment	722.059	120,343	16.7%	120,343	16.7%	523,870	77.6%	(77.0
Depreciation and amortisation	297.385	120,040	10.1 /4	120,010	10.770	020,010	11.010	(11.5
Interest	99,331	58,121	58.5%	58,121	58.5%	94.622	42.5%	(38.6
Contracted services	455.941	67,544	14.8%	67,544	14.8%	49.173	13.5%	37.4
Transfers and subsidies	5,900					40,173	1.0%	(100.0
Irrecoverable debts written off	156,949						-	(100.0
Operational costs	216,719	40.472	18.7%	40.472	18.7%	18.154	8.4%	122.9
Losses on disposal of Assets				40,472			-	122.0
Other Losses				-				
Surplus/(Deficit)	(199.800)	265.099		265.099		(405.657)		
Transfers and subsidies - capital (monetary allocations)	216,069	47,192	21.8%	47,192	21.8%	1,000	.5%	4,619.2
Transfers and subsidies - capital (increative and subsidies - capital (in-kind)	7.000		21.076					-,010.2
Surplus/(Deficit) after capital transfers and contributions	23,268	312,292		312,292		(404,657)		-
Income Tax	· .							
Surplus/(Deficit) after income tax	23,268	312,292		312,292		(404,657)		
Share of Surplus/Deficit attributable to Joint Venture	1 .		-	-		-	-	-
Share of Surplus/Deficit attributable to Minorities				-				
Surplus/(Deficit) attributable to municipality	23,268	312,292		312.292		(404,657)		
Share of Surplus/Deficit attributable to Associate	20,200	0.2,202		0.2,232		(101,001)		
Intercompany/Parent subsidiary transactions	.		-	-				
Surplus/(Deficit) for the year	23.268	312.292	-	312.292		(404.657)		

			2023/24			202		
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/23 to Q1 of 2023/24
R thousands			appropriation		appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	241.269	40.340	16.7%	40.340	16.7%	18.332	8.3%	120.0%
National Government	216.069	40,340	18.7%	40.340	18.7%	17.335	8.6%	132.7%
Provincial Government				-	-	-		-
District Municipality	7.000					-		
Transfers and subsidies - capital (monetary alloc)(Departm Ag	· ·					-		-
Transfers recognised - capital Borrowing	223,069	40,340	18.1%	40,340	18.1%	17,335	8.2%	132.7%
Internally generated funds	18,200				-	997	10.0%	(100.0%)
Capital Expenditure Functional	241,269	40,340	16.7%	40,340	16.7%	18,332	8.3%	120.0%
Municipal governance and administration Executive and Council	6,700	•				2	.2%	(100.0%)
Finance and administration	6,700					2	.2%	(100.0%
Internal audit			-	-	-	-	-	· · ·
Community and Public Safety	5,664					2,577	46.8%	(100.0%
Community and Social Services	2,000		-	-	-	2,540	84.7%	(100.0%
Sport And Recreation	3,664		-	-	-	37	1.5%	(100.0%
Public Safety	-		-	-	-	-	· ·	-
Housing	-		-	-	-		· ·	-
Health	-		-	-	-		· ·	-
Economic and Environmental Services Planning and Development	12,500	•	•			638	3.0%	(100.0%)
Road Transport	12,000		-	-	-	638	5.5%	(100.0%
Environmental Protection	500		-	-	-	-	-	· · ·
Trading Services	216,404	40,340	18.6%	40,340	18.6%	15,116	7.8%	166.9%
Energy sources	69,404	4,630	6.7%	4,630	6.7%	996	1.8%	365.0%
Water Management	64,000	18,005	28.1%	18,005	28.1%	9,290	30.5%	93.8
Waste Water Management	82,000	16,864	20.6%	16,864	20.6%	4,831	4.6%	249.19
Waste Management	1,000	840	84.0%	840	84.0%		· ·	(100.0%
Other	· ·	-	-		-	-	- 1	-

			2023/24			202	2/23	
	Budget	First C	luarter	Year	to Date	First	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	4,102,052	915.354	22.3%	915.354	22.3%	809.513	25.6%	13.19
Property rates	699,741	120,446	17.2%	120,446	17.2%	130,346	23.1%	(7.6%
Service charges	2,188,495	405,693	18.5%	405,693	18.5%	368,296	23.9%	10.25
Other revenue	408,423	22,592	5.5%	22,592	5.5%	35,417	10.6%	(36.2%
Transfers and Subsidies - Operational	584,869	256,567	43.9%	256,567	43.9%	197,523	38.9%	29.9%
Transfers and Subsidies - Capital	216,069	110,056	50.9%	110,056	50.9%	77,930	37.3%	41.29
Interest	4,295		-	-	-		· ·	-
Dividends	160		-				-	-
Payments	(3,881,997)	(666,211)	17.2%	(666,211)	17.2%	(222,609)	7.6%	199.39
Suppliers and employees	(3,777,016)	(666,211)	17.6%	(666,211)	17.6%	(222,609)	8.2%	199.3
Finance charges	(99,331)		-				-	-
Transfers and grants	(5,650)		-	-			-	-
Net Cash from/(used) Operating Activities	220,055	249,142	113.2%	249,142	113.2%	586,904	251.7%	(57.5%
Cash Flow from Investing Activities								
Receipts	1.416							
Proceeds on disposal of PPE			-					
Decrease (Increase) in non-current debtors (not used)			-					
Decrease (increase) in non-current receivables								-
Decrease (increase) in non-current investments	1.416		-					-
Payments	(234,269)	(62.833)	26.8%	(62.833)	26.8%	(17.760)	8.4%	253.89
Capital assets	(234,269)	(62.833)	26.8%	(62,833)	26.8%	(17,760)	8.4%	253.85
Net Cash from/(used) Investing Activities	(232,852)	(62,833)	27.0%	(62,833)	27.0%	(17,760)	8.4%	253.89
Cash Flow from Financing Activities								
Receipts						(607)		(100.0%
Short term loans								(100.07
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits						(607)		(100.0%
Payments	· · ·					(007)		(100.07
Repayment of borrowing			-	-	-	-	-	-
Net Cash from/(used) Financing Activities	· .					(607)	5.9%	(100.0%
Net Increase/(Decrease) in cash held	(12,797)	186.309	(1,455.8%)	186.309	(1.455.8%)	568.537	5.022.0%	(67.2%
Cash/cash equivalents at the year begin:	(12,797) 28.477	36.223	(1,433.0%)	36.223	(1,455.6%)	9,969	24.8%	263.49
		, .						
Cash/cash equivalents at the year end:	15,679	222,478	1,418.9%	222,478	1,418.9%	587,051	1,140.0%	(62.1%

#### Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis														
	0 - 30	Dava	31 - 60	Dava	61.0	0 Davs	Ouer	0 Davs	To	tal	Actual Bad Deb	ots Written Off to	Impairment -	Bad Debts ito
	0-30	Days	31-00	Days	01-30	u Days	Over 5	iu Days	10	uai	Deb	tors	Counci	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38,789	2.1%	26,964	1.5%	21,763	1.2%	1,752,037	95.2%	1,839,553	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	110,901	7.7%	62,585	4.4%	84,518	5.9%	1,174,776	82.0%	1,432,780	18.3%	-		-	-
Receivables from Non-exchange Transactions - Property Rates	55,607	5.4%	29,186	2.8%	64,070	6.2%	881,348	85.6%	1,030,211	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13,254	2.0%	9,326	1.4%	7,783	1.2%	624,951	95.4%	655,314	8.3%	-	-		-
Receivables from Exchange Transactions - Waste Management	13,741	2.8%	10,057	2.1%	9,344	1.9%	450,818	93.2%	483,960	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors			-	-			1,839	100.0%	1,839		-	-		-
Interest on Arrear Debtor Accounts	32,758	4.5%	32,104	4.4%	63,406	8.7%	604,239	82.5%	732,507	9.3%	-		-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-				-			-	-		-
Other	345		185		554		1,671,665	99.9%	1,672,749	21.3%			-	
Total By Income Source	265,394	3.4%	170,407	2.2%	251,439	3.2%	7,161,673	91.2%	7,848,913	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9,678	7.3%	7,295	5.5%	5,651	4.3%	109,098	82.8%	131,722	1.7%				
Commercial	167,602	2.6%	126,488	2.0%	220,322	3.4%	5,951,845	92.0%	6,466,257	82.4%				
Households	88,115	7.0%	36,624	2.9%	25,465	2.0%	1,100,730	88.0%	1,250,934	15.9%	-	-	-	-
Other	-		-	-	-		-	-	-	-	-	-		-
Total By Customer Group	265,394	3.4%	170,407	2.2%	251,439	3.2%	7,161,673	91.2%	7,848,913	100.0%	-	-	-	-

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			305,514	7.0%	2,124		4,031,776	92.9%	4,339,414	61.2%
Bulk Water			-	-			70,635	100.0%	70,635	1.0%
PAYE deductions			-				-	-		-
VAT (output less input)			-	-			-	-		-
Pensions / Retirement			-				-	-		-
Loan repayments			-					-		-
Trade Creditors	38,417	1.4%	8,817	.3%	6,730	.3%	2,626,003	98.0%	2,679,967	37.8%
Auditor-General			-	-				-		
Other	-	-	-	-	-	-	-	-	-	-
Total	38,417	.5%	314,331	4.4%	8,854	.1%	6,728,414	94.9%	7,090,015	100.0%

Contact Details		
Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Financial Manager	Ms Veronica Ndhlovu	013 690 6241

Source Local Government Database

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

Part1: Operating Revenue and Expenditure	1		2023/24			202	2/23	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/2 to Q1 of 2023/
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure	391.721	249.974	63.8%	249.974	63.8%	132.904	36.9%	88.1
Operating Revenue	391,721	249,974	63.8%	249,974	63.8%	132,904	30.9%	88.1
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	- 27	-	-
Service charges - Waste Water Management Service charges - Waste Management	1,000	937	93.7%	937	93.7%	21	20.7%	3,394.3
Sale of Goods and Rendering of Services	38			-			-	-
Agency services	30			-			-	-
Interest							-	-
Interest earned from Receivables		-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	21,070	2,741	13.0%	2,741	13.0%	2,406	21.9%	13.9
Dividends	21,010	2,741	10.0 /0	2,741	13.0%	2,400	21.3%	13.5
Rent on Land								
Rental from Fixed Assets	550							
Licence and permits	700	38	5.5%	38	5.5%	220	43.1%	(82.5
Operational Revenue	24.539	3.713	15.1%	3.713	15.1%	2.394	20.9%	55.1
Non-Exchange Revenue		2,710		2,710		2,004	1 20.0 %	
Property rates								
Surcharges and Taxes				-			-	-
Fines, penalties and forfeits							-	-
Licences or permits		-	-	-	-	-	-	-
Transfer and subsidies - Operational	343.825	242.545	70.5%	242.545	70.5%	127.856	38.2%	89.7
Interest	343,023	242,545	10.576	242,040	10.5%	121,030	30.2 /s	
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets		-	-		-	-	-	
Other Gains								
Discontinued Operations								-
	401.383	194.044	48.3%	194.044	48.3%	81.641	21.4%	137.7
Operating Expenditure								
Employee related costs	231,914	52,071	22.5%	52,071	22.5%	49,616	22.8%	4.9
Remuneration of councillors	15,943	3,543	22.2%	3,543	22.2%	3,797	25.6%	(6.7
Bulk purchases - electricity			-	-	-	-	-	-
Inventory consumed	2,825	97	3.4%	97	3.4%	152	5.0%	(36.49
Debt impairment	-	-	-		-		-	-
Depreciation and amortisation Interest	26,821 1,480	6,020	22.4%	6,020	22.4%	6,197	24.3%	(2.9
Interest Contracted services	42.092	13.723	32.6%	13,723	32.6%	9.002	18.8%	52.4
Transfers and subsidies	42,092	104.052	1.342.6%	104.052	1.342.6%	9,002	6.5%	50.722.5
I ransters and subsidies Irrecoverable debts written off	7,750	104,052	1,342.0%	104,052	1,342.0%	205	0.0%	50,722.5
Operational costs	72,557	14,540	20.0%	14,540	20.0%	12,673	18.5%	14.7
Losses on disposal of Assets	12,00/	14,540	20.0%	14,540	20.0%	12,073	18.5%	14.7
Other Losses								-
								-
Surplus/(Deficit)	(9,662)	55,930		55,930		51,263		
Transfers and subsidies - capital (monetary allocations)	2,485	329	13.2%	329	13.2%	486	19.6%	(32.29
Transfers and subsidies - capital (in-kind)		-				-		
Surplus/(Deficit) after capital transfers and contributions	(7,177)	56,259		56,259		51,749		
Income Tax								-
Surplus/(Deficit) after income tax	(7,177)	56,259		56,259		51,749		
Share of Surplus/Deficit attributable to Joint Venture		-		-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-		-		-		-
Surplus/(Deficit) attributable to municipality	(7,177)	56.259		56.259		51.749		
Share of Surplus/Deficit attributable to Associate		00,200		00,200		0.,.40		
Intercompany/Parent subsidiary transactions			-					
Surplus/(Deficit) for the year	(7,177)	56,259	-	56,259		51,749		

			202	2022/23					
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/2 to Q1 of 2023/2	
R thousands					appropriation		appropriation		
Capital Revenue and Expenditure									
Source of Finance	-		-	-				-	
National Government									
Provincial Government									
District Municipality									
Transfers and subsidies - capital (monetary alloc)(Departm Ag									
Transfers recognised - capital									
Borrowing			-		-	-	-	-	
Internally generated funds		· ·	-					-	
Capital Expenditure Functional	8.277	10	.1%	10	.1%	128	1.6%	(91.9	
Municipal governance and administration	8.277	10	.1%	10	.1%	128	1.6%	(91.99	
Executive and Council	-		-	-			-	(01.07	
Finance and administration	8.277	10	.1%	10	.1%	128	1.6%	(91.95	
Internal audit	· · ·								
Community and Public Safety								-	
Community and Social Services							-	-	
Sport And Recreation	-		-	-		-	-	-	
Public Safety	-	-	-	-		-	-	-	
Housing	-		-	-		-	· ·	-	
Health	-		-	-		-	-	-	
Economic and Environmental Services								-	
Planning and Development	-	-	-	-	-	-	· ·	-	
Road Transport	-	-	-	-	-	-		-	
Environmental Protection	-	-	-	-	-	-	· ·	-	
Trading Services	-		- 1	-		-	-	-	
Energy sources	-		-	-		-	· ·	-	
Water Management	-		-	-		-	· ·	-	
Waste Water Management	-	-	-	-	-	-	· ·	-	
Waste Management	-		-	-		-	· ·	-	
Other	•	· ·	· ·		· ·	-	· ·	-	

			2023/24			202		
	Budget	First 0	luarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	394,206	243.755	61.8%	243.755	61.8%	150,469	42.8%	62.0
Property rates	004,200	240,100	01.070	240,100			42.070	02.0
Service charges	1.000	1.077	107.7%	1.077	107.7%	36	27.4%	2.931.6
-	,	<i>,</i>						,
Other revenue	1,327	69	5.2%	69	5.2%	10,292	439.2%	(99.39
Transfers and Subsidies - Operational	350,325 20,485	192,127	54.8%	192,127	54.8%	133,310	39.7%	44.1
Transfers and Subsidies - Capital		49,110	239.7%	49,110	239.7%	6,831	50.7%	619.0
Interest	21,070	1,372	6.5%	1,372	6.5%	-	-	(100.05
Dividends						-	· ·	-
Payments	(374,729)	(81,202)	21.7%	(81,202)	21.7%	(11,647)	3.3%	597.2
Suppliers and employees	(374,729)	(81,202)	21.7%	(81,202)	21.7%	(11,647)	3.3%	597.2
Finance charges		· ·			•			-
Transfers and grants		-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19,477	162,553	834.6%	162,553	834.6%	138,822	(2,904.0%)	17.1
Cash Flow from Investing Activities								
Receipts	(29)			-		-		
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			-				-	-
Payments	(8.277)							
Capital assets	(8,277)	-	-	-		-	-	-
Net Cash from/(used) Investing Activities	(8,306)		-		-		-	
Cash Flow from Financing Activities								
Receipts				-		-		
Short term loans		-	-	-		-	-	-
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits			-				-	-
Payments	· ·		-			-	· ·	-
Repayment of borrowing			-				-	-
Net Cash from/(used) Financing Activities		-	•	•	-	-		
Net Increase/(Decrease) in cash held	11,171	162,553	1,455.2%	162,553	1,455.2%	138,822	(2,886.2%)	17.1
Cash/cash equivalents at the year begin:	255,951	243,687	95.2%	243,687	95.2%	255,951	165.0%	(4.8
Cash/cash equivalents at the year end:	267,122	406.240	152.1%	406.240	152.1%	394,773	262.6%	2.9
ousinousi oquirarena at ino 338 ena.	201,122	400,240	132.176	400,240	132.176	334,113	202.0 /s	2.5

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 6	) Days	61 - 9	0 Days	Over 9	IO Days	Тс	tal		bts Written Off to otors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water			-			-	-	-	-	-		-		
Trade and Other Receivables from Exchange Transactions - Electricity			-	-	-		-	-	-		· ·	-		
Receivables from Non-exchange Transactions - Property Rates			-	-			-	-		-				
Receivables from Exchange Transactions - Waste Water Management			-	-	-		-	-	-		· ·	-		
Receivables from Exchange Transactions - Waste Management			-	-	-		-	-	-		· ·	-		
Receivables from Exchange Transactions - Property Rental Debtors			-	-				-		-	-			
Interest on Arrear Debtor Accounts			-	-	-		-	-	-		· ·	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-	-	-	-	-	-	-	· ·	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	•		-	-	-	-	-	-	-	-	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State			-		-	-	-	-	-	-		-		
Commercial			-		-	-	-	-	-	-		-		
Households			-	-	-		-	-	-		· ·	-		
Other			-	-	-	-	-	-	-	-	-	-		
Total By Customer Group					-		-	-			-			-

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	· ·		-	-			-	-		-
Bulk Water	· ·	-	-	-			-			-
PAYE deductions	· ·	-	-	-			-			-
VAT (output less input)	· ·		-	-				-		-
Pensions / Retirement	-		-	-			-			
Loan repayments	· ·		-	-				-		-
Trade Creditors	127	76.8%	-	-			39	23.2%	166	100.0%
Auditor-General	-		-	-			-			
Other	-	-	-	-	-	· ·	-	-	-	
Total	127	76.8%	-	-	-		39	23.2%	166	100.0%

Contact Details		
Municipal Manager	Mr Ca Habile	017 801 7008
Financial Manager	Mr Zakhele Robert Buthelezi	017 801 7013

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24			202			
	Budget	First 0	Quarter	Year	to Date	First	Quarter		
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/2	
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2023	
			appropriation	-	% of main		% of main		
R thousands					appropriation		appropriation		
Operating Revenue and Expenditure									
Operating Revenue	3,087,553	639,775	20.7%	639,775	20.7%	620,920	22.0%	3.0	
Exchange Revenue		, .							
Service charges - Electricity	882.082	104,572	11.9%	104.572	11.9%	128.932	16.8%	(18.9	
Service charges - Water	674.301	91.504	13.6%	91.504	13.6%	120,332	17.0%	(10.4	
Service charges - Water Service charges - Waste Water Management	172.527	36,383	21.1%	36,383	21.1%	35.810	22.3%	1.	
Service charges - Waste Management	171,626	34,919	20.3%	34,919	20.3%	35,212	21.6%	()	
Sale of Goods and Rendering of Services	5,123	1,693	33.1%	1,693	33.1%	1.716	35.3%	(1.	
Agency services				.,				(	
Interest									
Interest earned from Receivables	203.622	63.936	31.4%	63.936	31.4%	41.427	21.4%	54	
Interest earned from Current and Non Current Assets	15.610	5,111	32.7%	5.111	32.7%	3,567	24.1%	43	
Dividends	24	· · ·				-	-		
Rent on Land	3			-				1	
Rental from Fixed Assets	5,432	992	18.3%	992	18.3%	1,804	35.0%	(45.0	
Licence and permits						-		(	
Operational Revenue	11,643	170	1.5%	170	1.5%	192	1.7%	(11.3	
Non-Exchange Revenue								, i	
Property rates	424,452	97,766	23.0%	97.766	23.0%	97.596	24.2%		
Surcharges and Taxes	121,102	01,100	20.010	57,765	20.070	51,000			
Fines, penalties and forfeits	39,807	901	2.3%	901	2.3%	333	.9%	170	
Licences or permits	00,007		2.010		2.070	-			
Transfer and subsidies - Operational	457,114	198,124	43.3%	198.124	43.3%	163.408	39.9%	21.	
Interest	21.688	3,703	17.1%	3.703	17.1%	4.053	19.7%	(8.6	
Fuel Levy	21,000	3,703	0.1%	3,703	11.176	4,000	10.1 /0	(0.1	
Operational Revenue									
Gains on disposal of Assets	2.500								
Other Gains	2,000								
Discontinued Operations			-	-					
Operating Expenditure	3.019.754	880.096	29.1%	880.096	29.1%	600.645	21.6%	46.	
Employee related costs	680.420	156.158	23.0%	156.158	23.0%	147.256	22.1%	6	
Remuneration of councillors	33,822	2,179	6.4%	2,179	6.4%	6,917	21.5%	(68.	
Bulk purchases - electricity	757.735	334.602	44.2%	334,602	44.2%	191,500	29.9%	74	
Inventory consumed	504.571	140.347	27.8%	140.347	27.8%	116.624	24.6%	20	
Debt impairment	220.158	-	-		-		-	20.	
Depreciation and amortisation	205.829	31.646	15.4%	31.646	15.4%	48.173	24.5%	(34.3	
Interest	140.087	117,183	83.7%	117.183	83.7%	33.276	24.9%	252	
Contracted services	305.025	76.523	25.1%	76.523	25.1%	42,924	15.3%	78	
Transfers and subsidies	28,461	4,802	16.9%	4,802	16.9%		-	(100.0	
Irrecoverable debts written off	-	-	-	4,002	-			(100.1	
Operational costs	143,647	16.655	11.6%	16.655	11.6%	13.966	12.0%	19	
Losses on disposal of Assets	-	-	-	-	-	-	-		
Other Losses		1	-	1		8		(82.0	
Surplus/(Deficit)	67.799	(240.322)		(240.322)		20.276			
Transfers and subsidies - capital (monetary allocations)	111,490	18.840	16.9%	18.840	16.9%	11,718	12.2%	60.	
Transfers and subsidies - capital (in-kind)			-		-		-		
Surplus/(Deficit) after capital transfers and contributions	179,289	(221,482)		(221,482)		31,994			
Income Tax	-	-		-		-			
Surplus/(Deficit) after income tax	179,289	(221,482)		(221,482)		31,994			
Share of Surplus/Deficit attributable to Joint Venture	· ·	· ·	-	-	-	-			
Share of Surplus/Deficit attributable to Minorities	-			-		-			
Surplus/(Deficit) attributable to municipality	179,289	(221,482)		(221,482)		31,994			
Share of Surplus/Deficit attributable to Associate			-	-					
Intercompany/Parent subsidiary transactions	· ·		-		-	-	-		
Surplus/(Deficit) for the year	179.289	(221,482)		(221,482)		31,994			

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	123.427	46.548	37.7%	46.548	37.7%	16.932	10.3%	174.9
National Government	115.557	39,917	34.5%	39.917	34.5%	15.997	20.6%	149.5
Provincial Government	-	-		-		-		
District Municipality						-		-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-		-		-		-
Transfers recognised - capital Borrowing	115,557	39,917	34.5%	39,917	34.5%	15,997	17.2%	149.5
Internally generated funds	7,870	6,631	84.3%	6,631	84.3%	935	1.3%	609.2
Capital Expenditure Functional	172,677	48,663	28.2%	48,663	28.2%	16,932	10.3%	187.4
Municipal governance and administration	8,550	2,229	26.1%	2,229	26.1%	93	.6%	2,304.0
Executive and Council	1,300	115	8.8%	115	8.8%	5	.2%	2,195.6
Finance and administration	7,250	2,114	29.2%	2,114	29.2%	88	.6%	2,310.2
Internal audit	-	-	-	-	-		· ·	-
Community and Public Safety	10,750	-		-	· ·	-		-
Community and Social Services	3,500	-	-	-	-		· ·	
Sport And Recreation	-		-	-	-	-	· ·	-
Public Safety	7,250		-	-	-	-	· ·	
Housing	-	-	-	-	· ·	-	· ·	-
Health		-	-					
Economic and Environmental Services	68,727 45,407	18,554 13,923	27.0% 30.7%	18,554 13.923	27.0% 30.7%	8,059 8.059	11.2% 13.7%	130.2
Planning and Development Road Transport	45,407	4,632	20.8%	4.632	20.8%	8,009	13.7%	(100.0
Road Transport Environmental Protection	1.020	4,032	20.8%	4,632	20.8%			(100.0
Trading Services	84.650	27.880	32.9%	27.880	32.9%	8,780	14.1%	217.5
Energy sources	48.650	20.694	42.5%	20.694	42.5%	7.938	23.2%	217.3
Water Management	30.000	5.736	19.1%	5.736	19.1%	1,000		(100.0
Water Wanagement	-	1.450		1.450				(100.0
Waste Management	6.000	-		-		842	10.0%	(100.0
Other							-	(100.0

			2023/24			202	1	
	Budget	First C	luarter	Year	to Date	First C	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities Receipts	2,706,673	630.125	23.3%	630,125	23.3%	603.194	27.9%	4.5
Property rates	340,030	76,715	22.6%	76,715	22.6%	115,546	41.9%	(33.6%
Service charges	1,714,900	275,702	16.1%	275,702	16.1%	285,987	22.0%	(3.6%
Other revenue	67,529	10,290	15.2%	10,290	15.2%	8,438	11.8%	21.9
Transfers and Subsidies - Operational	457,114	208,653	45.6%	208,653	45.6%	164,041	38.7%	27.2
Transfers and Subsidies - Capital	111,490	53,814	48.3%	53,814	48.3%	26,564	32.8%	102.6
Interest Dividends	15,610	4,951	31.7%	4,951	31.7%	2,617	17.7%	89.2
Payments	(2.595,404)	(337,440)	13.0%	(337,440)	13.0%	(305.240)	12.9%	10.5
Suppliers and employees	(2,455,318)	(337,440)	13.7%	(337,440)	13.7%	(305,240)	13.7%	10.5
Finance charges	(140,087)	(337,440)	13.770	(337,440)	13.776	(303,240)	13.170	10.5
Transfers and grants	(140,007)		-	-	-			1
Net Cash from/(used) Operating Activities	111.269	292.686	263.0%	292.686	263.0%	297.954	(146.7%)	(1.89
	111,203	232,000	203.070	232,000	203.076	231,334	(140.17.0)	(1.0)
Cash Flow from Investing Activities								1
Receipts	(13,364)	-	-	•	· ·		•	- 1
Proceeds on disposal of PPE		-	-	-	-		-	- 1
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-		-	- 1
Decrease (increase) in non-current receivables	275	-	-	-	-		-	- 1
Decrease (increase) in non-current investments	(13,639)	-	-	-	-		-	- 1
Payments	(172,677)	(74,006)	42.9%	(74,006)	42.9%	(18,387)	11.2%	302.5
Capital assets	(172,677)	(74,006)	42.9%	(74,006)	42.9%	(18,387)	11.2%	302.5
Net Cash from/(used) Investing Activities	(186,040)	(74,006)	39.8%	(74,006)	39.8%	(18,387)	9.2%	302.5
Cash Flow from Financing Activities								1
Receipts	-	(200)		(200)	-	(156)		28.8
Short term loans		-	-	-	-		-	- 1
Borrowing long term/refinancing		-	-	-	-			-
Increase (decrease) in consumer deposits		(200)	-	(200)	-	(156)	-	28.8
Payments	-	-			-	-		-
Repayment of borrowing		-		-	-	-		-
Net Cash from/(used) Financing Activities		(200)	•	(200)		(156)	•	28.8
Net Increase/(Decrease) in cash held	(74,771)	218,480	(292.2%)	218,480	(292.2%)	279,411	(69.5%)	(21.8%
Cash/cash equivalents at the year begin:	256,446	174,234	67.9%	174,234	67.9%	230,452	113.4%	(24.49
Cash/cash equivalents at the year end:	181.674	341.210	187.8%	341.210	187.8%	509.863	(256.3%)	(33.19

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	) Days	61 - 90	) Days	Over 9	IO Days	То	tal		ts Written Off to tors		Bad Debts ito I Policv
R thousands	Amount	٩/.	Amount	9/.	Amount	٩/.	Amount	9/.	Amount	9/.	Amount	%	Amount	1 FOILCY
Debtors Age Analysis By Income Source	Anount	70	Amount	/0	Amount	76	Allount	<i>.</i> /4	Anivant	70	Anount	78	Anount	70
Trade and Other Receivables from Exchange Transactions - Water	52.512	5.0%	23.460	2.2%	17.900	1.7%	950.694	91.0%	1.044.567	28.7%	(137.095)	(13.1%)		
Trade and Other Receivables from Exchange Transactions - Electricity	50,259	11.3%	16,367	3.7%	11,540	2.6%	365,310	82.4%	443,476	12.2%	(42,521)	(9.6%)		-
Receivables from Non-exchange Transactions - Property Rates	30,369	9.1%	12,276	3.7%	10,414	3.1%	282,286	84.2%	335,345	9.2%	(16,733)	(5.0%)	-	
Receivables from Exchange Transactions - Waste Water Management	14,688	3.8%	8,601	2.2%	7,331	1.9%	359,911	92.2%	390,530	10.7%	(54,843)	(14.0%)	-	
Receivables from Exchange Transactions - Waste Management	13,246	3.7%	7,774	2.2%	7,216	2.0%	330,802	92.1%	359,039	9.9%	(49,412)	(13.8%)		
Receivables from Exchange Transactions - Property Rental Debtors				-	-		-		-	-	-	-	-	
Interest on Arrear Debtor Accounts	22,877	3.3%	22,482	3.2%	22,308	3.2%	626,957	90.3%	694,624	19.1%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-		-		-	-	-	-	-	
Other	4,620	1.2%	3,315	.9%	96,515	26.1%	265,917	71.8%	370,367	10.2%	(14,726)	(4.0%)	-	
Total By Income Source	188,571	5.2%	94,276	2.6%	173,223	4.8%	3,181,877	87.5%	3,637,948	100.0%	(315,330)	(8.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,886	12.5%	2,244	4.1%	1,643	3.0%	44,220	80.4%	54,993	1.5%	-	-		
Commercial	56,341	15.1%	10,783	2.9%	95,797	25.6%	211,015	56.4%	373,937	10.3%	(428)	(.1%)		
Households	125,344	3.9%	81,249	2.5%	75,783	2.4%	2,926,642	91.2%	3,209,018	88.2%	(314,903)	(9.8%)		
Other								-			-	-	-	
Total By Customer Group	188.571	5.2%	94.276	2.6%	173.223	4.8%	3.181.877	87.5%	3.637.948	100.0%	(315,330)	(8,7%)		-

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	127,976	11.9%	161,295	15.0%	155,069	14.4%	630,643	58.7%	1,074,984	20.9%
Bulk Water	6,611	11.9%	6,722	12.1%	2,626	4.7%	39,614	71.3%	55,574	1.1%
PAYE deductions			-	-	-		-	-		-
VAT (output less input)			-	-	-		-	-		-
Pensions / Retirement			-	-	-		-	-		-
Loan repayments			-	-	-		-	-		-
Trade Creditors	72,767	1.8%	28,172	.7%	9,301	.2%	3,907,715	97.3%	4,017,956	78.0%
Auditor-General			-	-	-		-	-	-	-
Other	-	-	-	-	-		-	-	-	-
Total	207,355	4.0%	196,189	3.8%	166,996	3.2%	4,577,973	88.9%	5,148,513	100.0%

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

Source Local Government Database

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

			2023/24			202	2/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/
Operating Revenue and Expenditure								
Operating Revenue	1.133.123	291.032	25.7%	291.032	25.7%	251.979	21.4%	15.5
Exchange Revenue	,, .							
Service charges - Electricity	467.837	118.681	25.4%	118.681	25.4%	86.431	15.6%	37.
Service charges - Water	84,373	(18,283)	(21.7%)	(18.283)	(21.7%)	20.011	20.3%	(191.4
Service charges - Waste Water Management	42,599	15,391	36.1%	15,391	36.1%	9,927	12.8%	55
Service charges - Waste Management	33,115	7,300	22.0%	7,300	22.0%	7,137	23.8%	2
Sale of Goods and Rendering of Services	3,150	338	10.7%	338	10.7%	256	9.6%	32
Agency services		-	-	-	-	-	-	
Interest	•		-	-		-	· ·	
Interest earned from Receivables	116,639	31,361	26.9%	31,361	26.9%	22,997	39.9%	36
Interest earned from Current and Non Current Assets	638	326	51.1%	326	51.1%	31	4.4%	947
Dividends Rent on Land		-	-	-		-		
Rental from Fixed Assets	2.502	545	- 21.8%	- 545	- 21.8%	394	- 18.7%	38
Kental from Fixed Assets Licence and permits	2,502	545	21.8%	545	21.8%	394	18.7%	38 (100.
Operational Revenue	370	64	17.3%	64	17.3%	- 65	18.7%	(100.
Non-Exchange Revenue	510		17.576		11.576	00	10.7 /0	(2.
Property rates	203.391	64.823	31.9%	64.823	31.9%	45.171	23.6%	43
Property rates Surcharges and Taxes	203,391	64,823	31.9%	04,823	31.9%	40,171	23.0%	43
Fines, penalties and forfeits	4,550	167	3.7%	167	3.7%	115	1.8%	45
Licences or permits	4,000	2	5.176	2	5.170	115	1.076	(100.
Transfer and subsidies - Operational	173.957	70.316	40.4%	70.316	40.4%	59.444	37.4%	18
Interest	110,007	10,010		10,010		00,111	0.44	10
Fuel Levy		-		-				
Operational Revenue		-		-				
Gains on disposal of Assets								
Other Gains	-	-	-	-	-		-	
Discontinued Operations		-	-	-				
Operating Expenditure	1.361.480	383.224	28.1%	383.224	28.1%	292.776	23.0%	30.
Employee related costs	326,221	88.030	27.0%	88,030	27.0%	66,620	21.8%	32
Remuneration of councillors	13.913	4,102	29.5%	4,102	29.5%	3.077	23.6%	33
Bulk purchases - electricity	531,559	196.201	36.9%	196.201	36.9%	171,948	36.6%	14
Inventory consumed	80,345	5,368	6.7%	5,368	6.7%	4,465	4.4%	20
Debt impairment	69,319	-	-	-	-	-	-	
Depreciation and amortisation	82,660	12,130	14.7%	12,130	14.7%			(100
Interest	73,256	38,138	52.1%	38,138	52.1%	21,096	47.6%	80
Contracted services	123,768	18,000	14.5%	18,000	14.5%	14,722	12.2%	22
Transfers and subsidies		-	-	-	-	-	-	
Irrecoverable debts written off	1,100	4	.4%	4	.4%	14	1.3%	(68
Operational costs	59,339	21,251	35.8%	21,251	35.8%	10,834	17.8%	96
Losses on disposal of Assets		-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	
Surplus/(Deficit)	(228,357)	(92,191)		(92,191)		(40,797)		
Transfers and subsidies - capital (monetary allocations)	40,637	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-		-		
surplus/(Deficit) after capital transfers and contributions	(187,720)	(92,191)		(92,191)		(40,797)		
Income Tax		-		-	-			
Surplus/(Deficit) after income tax	(187,720)	(92,191)		(92,191)		(40,797)		
Share of Surplus/Deficit attributable to Joint Venture	(101,120)	(02,101)	-	(02,101)		(,/01)		
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	(187.720)	(92,191)	-	(92,191)		(40,797)	-	
Share of Surplus/Deficit attributable to Municipality	(107,720)	(32, 191)	-	(32,131)		(40,757)		
Intercompany/Parent subsidiary transactions		-						
Surplus/(Deficit) for the year	(187.720)	(92,191)		(92,191)		(40,797)		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	75,687	17,322	22.9%	17,322	22.9%	926	1.7%	1,769.79
National Government	40,637	4,550	11.2%	4,550	11.2%	383	1.0%	1,086.9
Provincial Government						-		-
District Municipality						-		-
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-		-	-	-	-
Transfers recognised - capital Borrowing	40,637	4,550	11.2%	4,550	11.2%	383	1.0%	1,086.9
Internally generated funds	35,050	12,773	36.4%	12,773	36.4%	543	3.2%	2,251.7
Capital Expenditure Functional	75,687	17,322	22.9%	17,322	22.9%	926	1.7%	1,769.7
Municipal governance and administration	17,000	3,843	22.6%	3,843	22.6%	24	.4%	16,004.8
Executive and Council		•	-	-		24	4.8%	(100.05
Finance and administration	17,000	3,843	22.6%	3,843	22.6%	-		(100.05
Internal audit	-	•	-	-	•	-	· ·	-
Community and Public Safety	234	-	-	-	•	-	· ·	-
Community and Social Services	184	•	-	-	•	-	· ·	-
Sport And Recreation	50	•	-	-	-	-	-	-
Public Safety	-	•	-	-	•	-	· ·	-
Housing	-	•	-	-	-	-	-	-
Health		•	-	-		-		-
Economic and Environmental Services Planning and Development	400	•	•		•	519	4.9%	(100.0%
Road Transport Environmental Protection	400		-	-		519	4.9%	(100.05
Trading Services	58,052	13,480	23.2%	13,480	23.2%	383	1.0%	3,416.5
Energy sources	8,900	81	.9%	81	.9%	-		(100.0
Water Management	28,952	4,468	15.4%	4,468	15.4%	-	-	(100.0
Waste Water Management	2,000	· ·	-	-	-	383	2.7%	(100.0
Waste Management	18,200	8,930	49.1%	8,930	49.1%	-	· ·	(100.0
Other	•	· ·		-	· ·	-	· ·	-

			2023/24			202		
	Budget	First 0	Quarter	Year	o Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	965.458	280,909	29.1%	280.909	29.1%	234,286	21.9%	19.99
								48.3
Property rates	197,230	45,113	22.9%	45,113	22.9%	30,430	19.8%	
Service charges	544,102	127,253	23.4%	127,253	23.4%	105,964	16.0%	20.15
Other revenue	9,527	(19,734)	(207.1%)	(19,734)	(207.1%)	637	1.1%	(3,198.3%
Transfers and Subsidies - Operational	173,958	70,325	40.4%	70,325	40.4%	90,255	56.9%	(22.19
Transfers and Subsidies - Capital	40,640	57,821	142.3%	57,821	142.3%	7,000	18.5%	726.01
Interest	· ·	131	-	131	· ·	· ·	-	(100.09
Dividends	· ·	· ·	-	-	· ·	· ·	-	-
Payments	(1,209,506)	(143,446)	11.9%	(143,446)	11.9%	(120,965)	10.8%	18.69
Suppliers and employees	(1,209,506)	(143,446)	11.9%	(143,446)	11.9%	(120,965)	11.3%	18.6
Finance charges		· ·	-	-	· ·	· ·	-	-
Transfers and grants			-	-	-		-	-
Net Cash from/(used) Operating Activities	(244,048)	137,463	(56.3%)	137,463	(56.3%)	113,321	(249.8%)	21.3
Cash Flow from Investing Activities								
Receipts	1.367							
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables	28,208							
Decrease (increase) in non-current investments	(26,841)	-	-	-		-	-	-
Payments	(75,687)	(18,940)	25.0%	(18,940)	25.0%	(2,025)	3.7%	835.2
Capital assets	(75,687)	(18,940)	25.0%	(18,940)	25.0%	(2,025)	3.7%	835.2
Net Cash from/(used) Investing Activities	(74,319)	(18,940)	25.5%	(18,940)	25.5%	(2,025)	8.4%	835.2
Cash Flow from Financing Activities								
Receipts						(1)		(100.0%
Short term loans						-		
Borrowing long term/refinancing				-				-
Increase (decrease) in consumer deposits						(1)		(100.09
Payments								-
Repayment of borrowing								-
Net Cash from/(used) Financing Activities				-		(1)	-	(100.0%
Net Increase/(Decrease) in cash held	(318,367)	118.523	(37.2%)	118.523	(37.2%)	111.294	(160.0%)	6.5%
Cash/cash equivalents at the year begin:	15.481	31.044	200.5%	31.044	200.5%	(539,963)	(16,111,4%)	(105.7%
Cash/cash equivalents at the year end:	(302.886)	142,937	(47.2%)	142,937	(47.2%)	(44,386)	67.0%	(422.0)
oussi oussi oquitalente at tile year enu.	(302,000)	142,837	(47.276)	142,337	(47.276)	(44,300)	07.0%	1422.07

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	То	tal		ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11,293	3.0%	5,176	1.4%	4,921	1.3%	354,073	94.3%	375,463	19.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	51,375	17.6%	20,170	6.9%	12,768	4.4%	207,579	71.1%	291,891	14.9%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	11,678	2.8%	8,472	2.0%	12,423	3.0%	381,309	92.1%	413,882	21.1%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	10,252	5.0%	3,052	1.5%	2,807	1.4%	187,353	92.1%	203,464	10.4%	-	-		-
Receivables from Exchange Transactions - Waste Management	2,934	1.9%	2,297	1.5%	2,164	1.4%	143,307	95.1%	150,703	7.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-				9,032	100.0%	9,032	.5%	-	-		-
Interest on Arrear Debtor Accounts	10,763	2.1%	10,512	2.1%	10,297	2.0%	476,789	93.8%	508,360	25.9%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-								-	-		-
Other			3				7,649	100.0%	7,652	.4%	-	-		-
Total By Income Source	98,295	5.0%	49,681	2.5%	45,380	2.3%	1,767,092	90.1%	1,960,448	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18,226	11.1%	11,415	7.0%	13,186	8.0%	121,186	73.9%	164,013	8.4%		-	-	-
Commercial	49,879	13.0%	14,996	3.9%	10,324	2.7%	307,931	80.4%	383,130	19.5%				
Households	30,190	2.1%	23,270	1.6%	21,870	1.5%	1,337,974	94.7%	1,413,305	72.1%	-	-	-	-
Other			-	-	-		-	-	-	-	-			-
Total By Customer Group	98.295	5.0%	49.681	2.5%	45.380	2.3%	1,767,092	90.1%	1.960.448	100.0%	-			-

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59,586	32.6%	64,443	35.3%	58,559	32.1%	-	-	182,588	6.2%
Bulk Water			-	-			12	100.0%	12	-
PAYE deductions			-					-		
VAT (output less input)			-					-		
Pensions / Retirement			-					-		
Loan repayments			-					-		
Trade Creditors	19,727	.8%	12,914	.5%	13,173	.5%	2,410,742	98.1%	2,456,556	83.8%
Auditor-General		-	-	-				-		
Other	-	-	-	-	-	-	291,813	100.0%	291,813	10.0%
Total	79,313	2.7%	77,357	2.6%	71,732	2.4%	2,702,567	92.2%	2,930,968	100.0%

Contact Details		
Municipal Manager	Mr Malose Lamola	017 712 9613
Financial Manager	Mr Khomotso Duba	017 712 9622

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24			2022/23		
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
D.h.m.t.	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	762,712	61,414	8.1%	61,414	8.1%	197,858	29.3%	(69.0%
Exchange Revenue								
Service charges - Electricity	208,759	27.337	13.1%	27.337	13.1%	34.723	18.2%	(21.3
Service charges - Water	28,774	4,167	14.5%	4,167	14.5%	6.798	30.3%	(38.7
Service charges - Waste Water Management	12.802	2,185	17.1%	2,185	17.1%	3.042	27.9%	(28.2
Service charges - Waste Management	15.096	2.343	15.5%	2.343	15.5%	3.586	27.4%	(34.7
Sale of Goods and Rendering of Services	2,129	301	14.1%	301	14.1%	453	22.3%	(33.7
Agency services		-	-			- 9.962	:	(100.0
Interest earned from Receivables	37.884	7.669	20.2%	7.669	20.2%	1,112		(100.0
Interest earned from Current and Non Current Assets Drivitends	1,044	746	71.4%	746	71.4%	254	163.1%	193.3
Rent on Land			-					
Rental from Fixed Assets	1.422	184	12.9%	184	12.9%	286	36.3%	(35.7
Licence and permits	1,422	104	12.9%	184	12.9%	200	30.3%	(30./
Operational Revenue	1,103	1	.1%	- 1	.1%	- 17	13.0%	(92.8
	1,100		.170		.1/0		13.0 /0	(32.0
Non-Exchange Revenue								
Property rates	93,860	13,845	14.8%	13,845	14.8%	19,999	25.4%	(30.8
Surcharges and Taxes		-	-	-	-	-	-	
Fines, penalties and forfeits	5,792	139	2.4%	139	2.4%	174	1.6%	(20.3
Licences or permits	86	4	5.2%	4	5.2%	14	16.6%	(67.2
Transfer and subsidies - Operational	342,483			-	-	118,549	37.7%	(100.0
Interest	11,417	2,492	21.8%	2,492	21.8%	-	· ·	(100.0
Fuel Levy		· ·			•		· ·	
Operational Revenue Gains on disposal of Assets		· ·						
Other Gains			-	-				-
Discontinued Operations								
Operating Expenditure	774,729	189.486	24.5%	189.486	24.5%	141,613	20.9%	33.8
Employee related costs	257,738	63.719	24.7%	63.719	24.7%	20.085	8.2%	217.2
Remuneration of councillors	17,125	5.259	30.7%	5.259	30.7%	1.364	7.8%	285.4
Bulk purchases - electricity	200,732	38.247	19.1%	38.247	19.1%	52.411	30.9%	(27.0
Inventory consumed	21,759	1.009	4.6%	1.009	4.6%	6.867	95.5%	(85.3)
Debt impairment	96.000	24.000	25.0%	24.000	25.0%	-	-	(100.0
Depreciation and amortisation	63.040	19.348	30.7%	19.348	30.7%	7,249	11.5%	166.9
Interest	12,503	8,946	71.6%	8,946	71.6%	7.308	50.3%	22.4
Contracted services	44,591	16,542	37.1%	16,542	37.1%	29,658	58.6%	(44.2
Transfers and subsidies		1,312	-	1,312		1,831	125.0%	(28.4
Irrecoverable debts written off	556			.,				
Operational costs	60,686	11,105	18.3%	11,105	18.3%	14,841	35.5%	(25.2
Losses on disposal of Assets	-	-	-	-	-	· ·		-
Other Losses			-	-			-	-
Surplus/(Deficit)	(12,018)	(128,073)		(128,073)		56,245		
Transfers and subsidies - capital (monetary allocations)	93,781		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-							
Surplus/(Deficit) after capital transfers and contributions	81,763	(128,073)		(128,073)		56,245		
Income Tax	-		-	-		-	-	-
Surplus/(Deficit) after income tax	81,763	(128,073)		(128,073)		56,245		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	· ·	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81,763	(128,073)		(128,073)		56,245		
Share of Surplus/Deficit attributable to Associate			-			-		
Intercompany/Parent subsidiary transactions	-							
Surplus/(Deficit) for the year	81.763	(128.073)		(128,073)		56.245		

			202					
	Budget	First C	Quarter	Year	to Date	First 0	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	82.002	27.961	34.1%	27.961	34.1%	11.738	8.9%	138.2
National Government	81.548	27,961	34.3%	27.961	34.3%	11.519	8.7%	142.7
Provincial Government	-	-	-	-	-	-	-	-
District Municipality		-	-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-		-		-
Transfers recognised - capital Borrowing	81,548	27,961	34.3%	27,961	34.3%	11,519	8.7%	142.7
Internally generated funds	453	-	-			219	104.2%	(100.0
Capital Expenditure Functional	82,002	27,961	34.1%	27,961	34.1%	11,738	8.9%	138.2
Municipal governance and administration Executive and Council	453	•	•		•	219	104.2%	(100.0
Finance and administration	453					219	104.2%	(100.0
Internal audit			-	-	-	-	-	· · ·
Community and Public Safety		-						-
Community and Social Services			-	-	-	-		-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-		-
Health	-	-	-	-	-	-		-
Economic and Environmental Services Planning and Development	30,809	5,441	17.7%	5,441	17.7%	285	2.1%	1,805.8
Road Transport Environmental Protection	30,809	5,441	17.7%	5,441	17.7%	285	2.1%	1,805.8
Trading Services	50.740	22.521	44.4%	22.521	44.4%	11.234	9.5%	100.5
Energy sources	4,173					465	4.7%	(100.0
Water Management	-		-	-		5,036	36.7%	(100.0
Waste Water Management	42,219	22,521	53.3%	22,521	53.3%	5,733	6.3%	292.
Waste Management	4,348	-	-	-		-	-	-
Other		-	-	-		-	· ·	-

			2023/24			202	2/23	
	Budget	First C	luarter	Year	to Date	First C	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	889.452	70.823	8.0%	70.823	8.0%	119.580	15.0%	(40.8%)
· · · · •			0.0% 11.2%					
Property rates	79,571	8,923		8,923	11.2%		24.3%	(41.3%)
Service charges	289,170	14,386	5.0%	14,386	5.0%	18,008	8.6%	(20.1%)
Other revenue	83,404	1,596	1.9%	1,596	1.9%	3,288	5.6%	(51.5%)
Transfers and Subsidies - Operational	342,483	22,600	6.6%	22,600	6.6%	28,449	9.0%	(20.6%)
Transfers and Subsidies - Capital	93,781	23,253	24.8%	23,253	24.8%	54,642	36.1%	(57.4%)
Interest	1,044	66	6.3%	66	6.3%	3	1.6%	2,498.6%
Dividends	-		-	-			· ·	-
Payments	(795,070)	(79,947)	10.1%	(79,947)	10.1%	(127,182)		(37.1%)
Suppliers and employees	(782,567)	(79,947)	10.2%	(79,947)	10.2%	(127,182)	20.9%	(37.1%
Finance charges	(12,503)		-	-				-
Transfers and grants	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94,382	(9,123)	(9.7%)	(9,123)	(9.7%)	(7,602)	(4.4%)	20.0%
Cash Flow from Investing Activities								
Receipts	31							
Proceeds on disposal of PPE		1 - 1		-			-	-
Decrease (Increase) in non-current debtors (not used)				-				
Decrease (increase) in non-current receivables	16							-
Decrease (increase) in non-current investments	16			-				
Payments	(90,442)	(34.097)	37.7%	(34.097)	37.7%	(23,188)	16.0%	47.0%
Capital assets	(90,442)	(34,097)	37.7%	(34,097)	37.7%	(23,188)	16.0%	47.0%
Net Cash from/(used) Investing Activities	(90,410)	(34,097)	37.7%	(34,097)	37.7%	(23,188)	16.0%	47.0%
Cash Flow from Financing Activities								
Receipts	(129)	(15)	11.9%	(15)	11.9%	(13)	9.3%	17.2%
Short term loans			-					-
Borrowing long term/refinancing				-				
Increase (decrease) in consumer deposits	(129)	(15)	11.9%	(15)	11.9%	(13)	9.3%	17.29
Payments	-							
Repayment of borrowing			-	-				-
Net Cash from/(used) Financing Activities	(129)	(15)	11.9%	(15)	11.9%	(13)	9.3%	17.2%
Net Increase/(Decrease) in cash held	3,842	(43,236)	(1,125.3%)	(43,236)	(1,125.3%)	(30,803)	(115.3%)	40.4%
Cash/cash equivalents at the year begin:	26,631				` _'	4,231	52.1%	(100.0%)
Cash/cash equivalents at the year end:	30,473	(43.236)	(141.9%)	(43,236)	(141.9%)	(26,570)	(76.3%)	62.7%

#### Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis														
	0 - 30	Dava	31 - 60	Dava	61.0	) Davs	Over 9	0 Dava	То	tal	Actual Bad Deb	ots Written Off to	Impairment -	Bad Debts ito
	0-30	Days	31-00	Days	01-9	Juays	Over 5	U Days		uai	Deb	tors	Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,405	1.8%	2,051	1.6%	1,897	1.5%	123,743	95.1%	130,095	15.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,051	4.9%	5,999	2.9%	4,349	2.1%	184,561	90.0%	204,961	24.6%	-			-
Receivables from Non-exchange Transactions - Property Rates	6,604	4.6%	4,449	3.1%	4,067	2.8%	128,934	89.5%	144,055	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,211	2.3%	850	1.6%	787	1.5%	49,948	94.6%	52,796	6.3%	-	-		-
Receivables from Exchange Transactions - Waste Management	1,381	1.5%	1,205	1.3%	1,200	1.3%	88,212	95.9%	91,999	11.0%	-			-
Receivables from Exchange Transactions - Property Rental Debtors							6	100.0%	6		-	-		-
Interest on Arrear Debtor Accounts	5,153	2.5%	5,092	2.5%	5,118	2.5%	187,480	92.4%	202,844	24.3%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-				-						
Other	92	1.4%	90	1.3%	105	1.6%	6,403	95.7%	6,689	.8%	=	-	-	-
Total By Income Source	26,897	3.2%	19,736	2.4%	17,523	2.1%	769,287	92.3%	833,444	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	4,572	4.2%	3,744	3.5%	3,529	3.3%	96,009	89.0%	107,854	12.9%	-	-	-	-
Commercial	7,792	8.5%	3,676	4.0%	2,030	2.2%	78,096	85.3%	91,595	11.0%	-	-	-	-
Households	14,533	2.3%	12,316	1.9%	11,964	1.9%	595,182	93.9%	633,996	76.1%	-		-	-
Other											-	-		
Total By Customer Group	26,897	3.2%	19,736	2.4%	17,523	2.1%	769,287	92.3%	833,444	100.0%	-	-	-	-

### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	43,929	66.1%	-	-	22,507	33.9%	-	-	66,436	9.3%
Bulk Water			-	-			2,980	100.0%	2,980	.4%
PAYE deductions			-	-						
VAT (output less input)			-	-						
Pensions / Retirement			-	-						
Loan repayments			-	-						
Trade Creditors	22,525	3.5%	500	.1%	5,265	.8%	619,242	95.6%	647,531	90.3%
Auditor-General			-	-	-		-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	66,454	9.3%	500	.1%	27,772	3.9%	622,221	86.8%	716,947	100.0%

Contact Details			
Municipal Manager	Mr Mandla Dlamini	017 285 0308	
Financial Manager	Mr Cedric Munzhelele	017 285 0355	

Source Local Government Database

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

			2023/24				22/23	
	Budget		luarter		to Date		Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/2
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2023
			appropriation	-	% of main		% of main	
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1.070.078	292,680	27.4%	292,680	27.4%	175,064	19.2%	67.2
Exchange Revenue	.,	202,000	2	202,000	2		10.270	0.1.1
Service charges - Electricity	300,969	67,157	22.3%	67,157	22.3%	64,410	26.1%	4
Service charges - Water	79,532	23,092	29.0%	23,092	29.0%	20,148	30.0%	14
Service charges - Waste Water Management	61,650	15,376	24.9%	15,376	24.9%	14,924	28.3%	3
Service charges - Waste Management	52,800	13,176	25.0%	13,176	25.0%	12,785	28.4%	3
Sale of Goods and Rendering of Services	6,931	3,105	44.8%	3,105	44.8%	2,087	37.0%	48
Agency services Interest	8,940		-	-				
Interest earned from Receivables	28.111	8.303	29.5%	8.303	29.5%	6.480	26.0%	28
Interest earned from Current and Non Current Assets	1.500	1.772	118.1%	1,772	118.1%	572	61.4%	205
Dividends			-					
Rent on Land	2	0	23.7%	0	23.7%	0	25.0%	1
Rental from Fixed Assets	2.741	788	28.7%	788	28.7%	710	26.3%	11
Licence and permits	3.829	12	.3%	12	.3%	6	20.3%	118
Operational Revenue	5.963	239	4.0%	239	4.0%	341	11.4%	(30
	3,903	239	4.076	239	4.0%	341	11.478	(30
Non-Exchange Revenue								
Property rates	242,332	51,309	21.2%	51,309	21.2%	49,649	24.0%	3
Surcharges and Taxes		· ·		-	· ·			
Fines, penalties and forfeits	5,448	39	.7%	39	.7%	43	.8%	(9
Licences or permits	-	-	-	-	-	· ·		
Transfer and subsidies - Operational	260,523	105,519	40.5%	105,519	40.5%	229	.1%	46,007
Interest	8,807	2,794	31.7%	2,794	31.7%	2,086	34.5%	33
Fuel Levy			-	-	-		-	
Operational Revenue			-	-	-		-	
Gains on disposal of Assets			-	-	-	95	-	(100.
Other Gains			-	-	-	499	-	(100.
Discontinued Operations				-				
Operating Expenditure	1,161,047	161,235	13.9%	161.235	13.9%	164.858	14.6%	(2.2
Employee related costs	301.679	71,982	23.9%	71.982	23.9%	65.523	23.7%	` g
Remuneration of councillors	19,494	2,770	14.2%	2.770	14.2%	3,442	18.6%	(19
Bulk purchases - electricity	336.039	55,420	16.5%	55.420	16.5%	76,775	24.1%	(27
Inventory consumed	87.812	9,150	10.3%	9,150	10.3%	2.471	3.0%	270
Debt impairment	113,517	9,130	10.476	9,130	10.476	2,471	3.0%	210
				-	-			
Depreciation and amortisation Interest	138,589		-	-			· ·	
	8,484		-	-	-	· · ·	-	
Contracted services	84,368	8,317	9.9%	8,317	9.9%	9,944	13.1%	(16
Transfers and subsidies	· ·	· ·	-	-	· ·	· ·	· ·	1
Irrecoverable debts written off	527		-	-	· ·	· ·	· ·	1
Operational costs	70,538	13,596	19.3%	13,596	19.3%	6,704	11.7%	102
Losses on disposal of Assets	-	-	-	-	-			
Other Losses	· ·	· ·	-	-	· ·	-		
Surplus/(Deficit)	(90,970)	131,445		131,445		10,206		
Transfers and subsidies - capital (monetary allocations)	146,349	· ·	-	-	-	· ·	-	
Transfers and subsidies - capital (in-kind)	· ·			-	-	-		
Surplus/(Deficit) after capital transfers and contributions	55,379	131,445		131,445		10,206		
Income Tax								
Surplus/(Deficit) after income tax	55,379	131,445		131,445		10,206		
Share of Surplus/Deficit attributable to Joint Venture	-	-		-		-		
Share of Surplus/Deficit attributable to Minorities		-	•	-				
Surplus/(Deficit) attributable to municipality	55,379	131,445		131,445		10,206		
Share of Surplus/Deficit attributable to Associate	· ·	· ·	-	-			· ·	
Intercompany/Parent subsidiary transactions	· ·	-		-				
Surplus/(Deficit) for the year	55,379	131,445		131,445		10,206		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2022/23 to Q1 of 2023/24
R thousands			appropriation		% of main appropriation		% of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	166.448	42.796	25.7%	42.796	25.7%	27.175	9.1%	57.5%
National Government	146.348	34,952	23.9%	34,952	23.9%	26.871	9.2%	
Provincial Government	-	-	-		-	20,011	-	-
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Ag						-		-
Transfers recognised - capital Borrowing	146,348	34,952	23.9%	34,952	23.9%	26,871	9.2%	30.1%
Internally generated funds	20,100	7,844	39.0%	7,844	39.0%	305	5.3%	2,475.49
Capital Expenditure Functional	166,448	42,796	25.7%	42,796	25.7%	27,175	9.1%	57.5%
Municipal governance and administration Executive and Council	7,100	7,653	107.8%	7,653	107.8%	305	16.1%	2,412.6%
Finance and administration	7.100	7.653	107.8%	7.653	107.8%	305	16.1%	2.412.6%
Internal audit			-	-				-
Community and Public Safety	13,000	191	1.5%	191	1.5%			(100.0%
Community and Social Services	13,000	191	1.5%	191	1.5%	-	-	(100.0%
Sport And Recreation	-		-	-			· ·	-
Public Safety	-		-	-			· ·	-
Housing	-		-	-	-	-	· ·	-
Health	-		-	-	-	-	· ·	-
Economic and Environmental Services	27,663	8,387	30.3%	8,387	30.3%	4,673	23.4%	79.5%
Planning and Development	27,663	8,387	30.3%	8,387	30.3%	-	· ·	(100.0%
Road Transport	-	•	-	-	-	4,673	23.4%	(100.0%
Environmental Protection	-	•	-	-	· ·	-	· ·	-
Trading Services	118,686	26,565	22.4%	26,565	22.4%	22,197	8.4%	19.7%
Energy sources	6,800	63	.9%	63	.9%	-	-	(100.0%
Water Management Waste Water Management	68,500 43,386	12,076 14,427	17.6% 33.3%	12,076 14,427	17.6% 33.3%	16,530 5.668	9.0% 7.5%	(26.9%)
	43,386	14,427		14,427				154.57
Waste Management Other	-		-	-			· ·	-
Other	•	· ·	· ·	•	· ·	-	· ·	-

			2023/24			202	2/23	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								37.6%
Receipts	1,078,594	386,954	35.9%	386,954	35.9%	281,240	24.7%	
Property rates	181,749	32,900	18.1%	32,900	18.1%	38,845	29.2%	(15.3%
Service charges	394,529	78,035	19.8%	78,035	19.8%	88,200	22.9%	(11.5%
Other revenue	75,140	120,649	160.6%	120,649	160.6%	45,195	47.2%	167.0
Transfers and Subsidies - Operational	260,523	124,365	47.7%	124,365	47.7%	88,000	38.5%	41.3
Transfers and Subsidies - Capital	146,349	29,800	20.4%	29,800	20.4%	21,000	7.1%	41.9
Interest Dividends	20,305	1,205	5.9%	1,205	5.9%			(100.09
Payments	(908.931)	(129,668)	14.3%	(129.668)	14.3%	23.639	(2.8%)	(648.5%
Suppliers and employees	(900,447)	(129,668)	14.3%	(129,668)	14.3%	23,639	(2.8%)	(648.5)
Finance charges	(8,484)	(123,000)	14.4.76	(125,000)	14.476	20,000	(2.0%)	(040.5
Transfers and grants	(0,404)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	169.663	257.286	151.6%	257.286	151.6%	304.880	101.7%	(15.69
Cash Flow from Investing Activities	100,000	201,200	1011070	207,200	1011072	004,000		(10.07
Receipts	· ·	· ·	· ·	•		95		(100.09
Proceeds on disposal of PPE		· ·			· ·	95		(100.09
Decrease (Increase) in non-current debtors (not used)	-		-	-	-			-
Decrease (increase) in non-current receivables		· ·	-		-	-		-
Decrease (increase) in non-current investments								-
Payments	(166,448)	(42,674)	25.6%	(42,674)	25.6%	(27,175)	9.1%	57.09
Capital assets	(166,448)	(42,674)	25.6%	(42,674)	25.6%	(27,175)	9.1%	57.0
Net Cash from/(used) Investing Activities	(166,448)	(42,674)	25.6%	(42,674)	25.6%	(27,080)	9.1%	57.6
Cash Flow from Financing Activities								
Receipts	· ·	338	-	338	· ·	· ·	-	(100.0%
Short term loans				-	-		-	-
Borrowing long term/refinancing	-	-	-	-	· ·	· ·	-	
Increase (decrease) in consumer deposits	-	338	-	338	· ·	· ·	-	(100.03
Payments	· ·	· ·	· ·	•	· ·	· ·	· ·	-
Repayment of borrowing			-		-	•	-	-
Net Cash from/(used) Financing Activities		338	•	338	•	•		(100.0%
Net Increase/(Decrease) in cash held	3,215	214,951	6,686.3%	214,951	6,686.3%	277,800	14,033.6%	(22.6%
Cash/cash equivalents at the year begin:	1,200	79,540	6,628.3%	79,540	6,628.3%	(12,048)	(1,181.2%)	(760.29
Cash/cash equivalents at the year end:	4.415	293.656	6.651.6%	293.656	6.651.6%	278.171	9.273.8%	5.6

#### Part 4: Debtor Age Analysis

<b>v</b> <i>i</i>	0-30	Davs	31 - 60	) Davs	61.9	Davs	Over 9	IO Davs	To	tal		ts Written Off to		Bad Debts ito
	0.00	bayo	01.00	, buyo	0. 0.	Jujo	01010	io bujo		tui	Deb	tors	Counci	I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,912	3.1%	4,272	1.9%	11,476	5.2%	199,852	89.8%	222,512	18.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	19,140	11.8%	7,779	4.8%	5,302	3.3%	129,753	80.1%	161,974	13.4%	-	-		
Receivables from Non-exchange Transactions - Property Rates	15,907	8.0%	8,190	4.1%	6,677	3.3%	168,637	84.6%	199,411	16.5%	-		-	
Receivables from Exchange Transactions - Waste Water Management	5,535	3.8%	3,886	2.7%	3,363	2.3%	133,288	91.2%	146,072	12.1%	-	-		
Receivables from Exchange Transactions - Waste Management	4,873	3.5%	3,666	2.6%	3,014	2.1%	129,103	91.8%	140,656	11.7%	-		-	
Receivables from Exchange Transactions - Property Rental Debtors			-					-			-	-		
Interest on Arrear Debtor Accounts	3,845	1.4%	3,710	1.4%	3,660	1.3%	261,051	95.9%	272,266	22.6%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-					-			-	-		
Other	1,867	2.9%	1,607	2.5%	1,107	1.7%	59,309	92.8%	63,889	5.3%	=	-	-	-
Total By Income Source	58,079	4.8%	33,111	2.7%	34,599	2.9%	1,080,992	89.6%	1,206,781	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,106	13.2%	4,143	8.9%	2,943	6.4%	33,145	71.5%	46,337	3.8%	-	-	-	
Commercial	22,461	11.9%	7,228	3.8%	5,305	2.8%	153,708	81.5%	188,702	15.6%	-	-		
Households	29,506	3.0%	21,736	2.2%	26,349	2.7%	894,071	92.0%	971,662	80.5%	-		-	
Other	6	7.5%	4	5.1%	2	2.5%	68	84.9%	80		-	-		
Total By Customer Group	58,079	4.8%	33,111	2.7%	34,599	2.9%	1,080,992	89.6%	1,206,781	100.0%	-	-		

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55,374	12.7%	-	-	379,045	87.0%	1,389	.3%	435,808	28.1%
Bulk Water	-		-	-	989,152	89.2%	120,073	10.8%	1,109,226	71.6%
PAYE deductions			-	-			-			
VAT (output less input)			-	-			-			
Pensions / Retirement	-		-	-		-	-	-	-	
Loan repayments			-	-				-		
Trade Creditors	1,415	38.2%	-	-	1,892	51.0%	400	10.8%	3,707	.2%
Auditor-General	-		-	-			-	-	-	-
Other	-		-	-			-	-	-	-
Total	56,789	3.7%	-	-	1,370,089	88.5%	121,862	7.9%	1,548,741	100.0%

Contact Details		
Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Financial Manager	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

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

	• • • • • •		E
Parti: 0	Operating	Revenue and	Expenditure

			2023/24				22/23	
	Budget		Quarter		to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/2
Operating Revenue and Expenditure								
Operating Revenue	926,129	260,639	28.1%	260,639	28.1%	154,727	25.3%	68.5
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management				-				
Sale of Goods and Rendering of Services			-	-	· ·			
Agency services	22,500	6,244	27.8%	6,244	27.8%			(100.0
Interest			-	-				
Interest earned from Receivables			-	-	· ·			
Interest earned from Current and Non Current Assets	23,465	2,789	11.9%	2,789	11.9%	2,129	9.9%	31.
Dividends	· ·	-	- 1	-		-	-	
Rent on Land	59	13	22.2%	13	22.2%	12	21.3%	5.
Rental from Fixed Assets	· ·		- 1	-			-	
Licence and permits				-	· ·		-	1 .
Operational Revenue	181	67	37.4%	67	37.4%	357	200.6%	(81.1
Non-Exchange Revenue								
Property rates			-					
Surcharges and Taxes								
Fines, penalties and forfeits	1.302	1	.1%	1	.1%	(12)	(1.9%)	(106.3
Licences or permits	791	336	42.5%	336	42.5%	347	39,9%	(3.1
Transfer and subsidies - Operational	507,766	96,995	19.1%	96,995	19.1%	11,677	5.1%	730.
Interest		-		-		· · ·		
Fuel Levy	370,065	154,194	41.7%	154,194	41.7%	140,216	39.0%	10.
Operational Revenue	-		-		-	-		
Gains on disposal of Assets				-				
Other Gains								
Discontinued Operations								
0	4 044 004	000.440	00.00/	000 440	00.00	404.054	40.00	74.0
Operating Expenditure	1,044,931	230,113	22.0%	230,113	22.0%	131,854	19.9%	74.5
Employee related costs	214,886	48,944	22.8%	48,944	22.8%	48,342	23.9%	1.
Remuneration of councillors	18,237	3,912	21.4%	3,912	21.4%	5,466	32.9%	(28.4
Bulk purchases - electricity			-	-	-	•	· ·	
Inventory consumed	5,811	586	10.1%	586	10.1%	588	12.9%	(.4
Debt impairment			-		· · · ·	· · · ·		
Depreciation and amortisation	18,013	5,210	28.9%	5,210	28.9%	4,444	24.3%	17.
Interest	182					31	14.0%	(100.0
Contracted services	80,898	13,258	16.4%	13,258	16.4%	11,400	17.3%	16.
Transfers and subsidies	643,253	147,695	23.0%	147,695	23.0%	49,218	16.5%	200.
Irrecoverable debts written off								
Operational costs Losses on disposal of Assets	63,650	10,509	16.5%	10,509	16.5%	12,363	21.8%	(15.0
		· ·	-	-			-	
Other Losses			-	-			-	
Surplus/(Deficit)	(118,802)	30,527		30,527		22,873		
Transfers and subsidies - capital (monetary allocations)	2,341	340	14.5%	340	14.5%	-		(100.0
Transfers and subsidies - capital (in-kind)			-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	(116,461)	30,867		30,867		22,873		
Income Tax	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(116,461)	30,867		30,867		22,873		
Share of Surplus/Deficit attributable to Joint Venture	1	-	-	-	-			
Share of Surplus/Deficit attributable to Minorities	1	.						
Surplus/(Deficit) attributable to municipality	(116,461)	30,867		30,867		22,873		
	(110,461)	30,667		30,667		22,8/3		
Share of Surplus/Deficit attributable to Associate	· ·		-	-	-	· ·	-	
Intercompany/Parent subsidiary transactions			-	-	-	-	-	
Surplus/(Deficit) for the year	(116,461)	30,867		30,867		22,873		

•			2023/24			202	2/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	55.195	2.220	4.0%	2.220	4.0%	984	2.5%	125.79
National Government			-					-
Provincial Government			-		-	-	-	-
District Municipality			-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-		-		-
Transfers recognised - capital			-	-	-	-	- 1	-
Borrowing		-	-		-	-	-	-
Internally generated funds	55,195	2,220	4.0%	2,220	4.0%	984	2.5%	125.7
Capital Expenditure Functional	60,195	2,220	3.7%	2,220	3.7%	984	2.5%	125.7
Municipal governance and administration	27,445	625	2.3%	625	2.3%	45	.2%	1,286.1
Executive and Council	1,900		-	-			· ·	-
Finance and administration	25,445	625	2.5%	625	2.5%	45	.2%	1,286.1
Internal audit	100		-	-			· ·	-
Community and Public Safety	32,450	1,595	4.9%	1,595	4.9%	939	4.5%	69.9
Community and Social Services	10,000	-	-	-	-	-	· ·	-
Sport And Recreation	-	-	-	-	-	-	· ·	-
Public Safety	21,750	1,595	7.3%	1,595	7.3%	939	11.0%	69.9
Housing	-	-	-	-	-		· ·	-
Health	700	-	-	-	-	-	· ·	-
Economic and Environmental Services	300	· ·	-	•		-		-
Planning and Development	300	-	-	-	•	-	· ·	-
Road Transport	-	-	-	-	-	-	· ·	-
Environmental Protection	-	-	-	-	-	-	· ·	-
Trading Services	•	· ·	-	•	•	-	•	-
Energy sources	-	· ·	-	-			· ·	-
Water Management Waste Water Management			-					-
Waste Water Management Waste Management							-	
Waste Management Other			-	-			· ·	-
Utter	•		· ·	•	•	-	· ·	

		2023/24			202	2/23	
Budget	First C	luarter	Year	to Date	First (	Quarter	
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
(925 201)	169 100	(20.49/)	169 100	(20.19/)	152 242	20 70/	10.49
(033,301)	100,199	(20.1%)	100,199	(20.170)	132,312	30.7%	
		•	-	· ·	· ·	· ·	-
· ·		-		· ·	· ·	· ·	-
				· ·			118.4
	167,669	(51.1%)	167,669	(51.1%)	152,069	38.7%	10.3
(507,341)		-	-	-	-	· ·	-
		-	-	-	-	· ·	-
· ·		-	-	-	-	· ·	-
							(13.9%
(325,095)	(19,217)	5.9%	(19,217)	5.9%	(22,315)	6.5%	(13.99
· · ·		-	-	· ·	· ·	-	-
		-	-	-	-		-
(1,160,396)	148,983	(12.8%)	148,983	(12.8%)	129,997	248.3%	14.6
7,780							
.,,	1 - 1		-				-
			-			-	-
			-			-	
7,780							
	(2.398)		(2.398)		(987)		143.09
	(2,398)	-	(2,398)	-	(987)	-	143.0
7,780	(2,398)	(30.8%)	(2,398)	(30.8%)	(987)	(16.1%)	143.0%
		-	-	-	-	-	-
			-			-	-
		-	-	-	-	-	-
		-		· ·			-
		-	-	· ·	· ·		-
	-	-	-	-	-	-	
(1,152,616)	146,585	(12.7%)	146,585	(12.7%)	129,010	220.6%	13.6
444,862	232,265	52.2%	232,265	52.2%	230,584	46.1%	.7'
	Main appropriation (835.301) (87.900) (807.341) (325.905	Main         Actual           appropriation         Actual           (835,301)         168,199           .         .	Budget         First Quarter           Main appropriation         Actual Expenditure         1st Q as % of Main appropriation           (835.301)         168.199         (20.1%)           .         .         .<	Budget         First Quarter         Year           Main appropriation         Actual Expenditure         1st Q as % of appropriation         Actual Expenditure         1st Q as % of appropriation         Actual Expenditure           (835.301)         168,199         (20.1%)         168,199           (835.301)         168,199         (20.1%)         168,199           (835.301)         167,669         (51.%)         157,669           (807.341)         -         -         -           (125.055)         (19.217)         5.9%         (19.217)           (1,160,396)         148,983         (12.8%)         148,983           7,780         -         -         -           (1,160,396)         148,983         (2.388)         -           7,780         -         -         -           (2,389)         -         (2.388)         -           (2,389)         -         -         -           (2,389)         -         -         -           -         -         -         -           -         -         -         -           -         -         -         -           (1,160,396)         148,983         (12	Budget         First Quarter         Year to Date           Main appropriation         Actual Expenditure appropriation         1st Q as % of sependiture appropriation         Actual appropriation         Total Expenditure appropriation           (835,301)         168,199         (20,1%)         168,199         (20,1%)           (835,301)         168,199         (20,1%)         168,199         (20,1%)           (835,301)         168,199         (20,1%)         168,199         (20,1%)           (835,301)         168,199         (20,1%)         168,199         (20,1%)           (835,301)         168,199         (20,1%)         167,669         (51.1%)           (9,7341)         -         -         -         -           (1325,095)         (19,217)         5.9%         (19,217)         5.9%           (235,095)         148,983         (12.8%)         148,983         (12.8%)           7,780         -         -         -         -           -         -         -         -         -           -         -         -         -         -         -           -         -         -         -         -         -           -         -	Budget         First Quarter         Year to Date         First I           Main appropriation         Actual Adual Adu	Budget         First Quarter         Year to Date         First Quarter         Total           Main appropriation         Actual Expenditure appropriation         1st Q as % of appropriation         1st Q as % of appropriation         Actual Expenditure appropriation         Total Expenditure appropriation         Actual Expenditure as % of main appropriation           (835.301)         168.199         (20.1%)         168.199         (20.1%)         152.312         38.7%           (27.560)         167.669         (51.1%)         157.669         (51.1%)         152.069         38.7%           (20.505)         (19.217)         5.9%         (19.217)         5.9%         (22.315)         6.5%           (1,160.396)         148,983         (12.8%)         148,983         (12.8%)         129.997         248.3%           7,780         -         -         -         -         -         -         -           .         -         -         -         -         -         -         -         -           .         -         - <t< td=""></t<>

#### Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 6	D Days	61 - 9	0 Days	Over 9	0 Days	То	tal		ots Written Off to otors	Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water			-	-		-	-	-		-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity			-	-			-	-		-		-		-
Receivables from Non-exchange Transactions - Property Rates		-	-	-			-	-		-	-	-		-
Receivables from Exchange Transactions - Waste Water Management			-	-			-	-		-		-		-
Receivables from Exchange Transactions - Waste Management			-	-			-	-		-		-		-
Receivables from Exchange Transactions - Property Rental Debtors			-	-			-	-		-		-		-
Interest on Arrear Debtor Accounts			-	-			-	-		-		-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-		-						-			-
Other	1,510	92.4%	-	-	-	-	124	7.6%	1,634	100.0%	-	-	-	-
Total By Income Source	1,510	92.4%	•	-	-	-	124	7.6%	1,634	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-		-	-		-	-	-		-	-	-	-	-
Commercial	1,510	92.4%	-	-		-	124	7.6%	1,634	100.0%	-	-	-	-
Households	-		-	-			-	-	-	-	· ·	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1,510	92.4%	-	-	-		124	7.6%	1,634	100.0%	-	-	-	

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-		-	-		
Bulk Water			-	-			-	-		-
PAYE deductions			-	-	-	-	-	-		
VAT (output less input)			-	-			-	-		-
Pensions / Retirement			-	-	-	-	-	-		
Loan repayments			-	-	-		-	-		
Trade Creditors			-	-	-		-	-		
Auditor-General			-	-		· ·				
Other	-	-	-	-	-	· ·	-	-	-	-
Total	-	-	-	-	-		-	-	-	-

Contact Details		
Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs Alice L Stander	013 249 2015

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24			202	2022/23		
	Budget	First 0	Quarter	Year	to Date	First	Quarter	1	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2022/2 to Q1 of 2023/	
R thousands			appropriation		% of main appropriation		% of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	1,238,053	432,256	34.9%	432,256	34.9%	369,369	31.7%	17.0	
Exchange Revenue	1,200,000	452,250	04.376	452,250	34.370	303,303	51.176		
Service charges - Electricity	152,012	32,493	21.4%	32,493	21.4%	30.925	21.6%	5.1	
Service charges - Electricity Service charges - Water	38.974	7.752	19.9%	7.752	19.9%	9.143	27.8%	(15.2	
Service charges - Waste Water Management	6.437	1,617	25.1%	1,617	25.1%	1,496	25.4%	(10.1	
Service charges - Waste Management	12,061	3,041	25.2%	3,041	25.2%	2,833	17.8%	7.	
Sale of Goods and Rendering of Services	2,604	1,008	38.7%	1,008	38.7%	535	14.6%	88.	
Agency services Interest				-		-	-		
Interest earned from Receivables	3,250	1,067	32.8%	1,067	32.8%	635	29.6%	68.	
Interest earned from Current and Non Current Assets	25,593	3,949	15.4%	3,949	15.4%	2,953	7.6%	33.	
Dividends	· ·	-	-	-	-	-			
Rent on Land		-	-		-		· ·		
Rental from Fixed Assets	3,121	3,470	111.2%	3,470	111.2%	307	5.6%	1,029.	
Licence and permits Operational Revenue	27 1,006	12 145	46.0% 14.4%	12 145	46.0% 14.4%	6 298	11.6% 15.6%	112.	
	1,006	145	14.4%	145	14.4%	298	15.6%	(51.4	
Non-Exchange Revenue	400.005	20.400	00.47	22,402	00.40	20.005	05.05		
Property rates	139,325	32,120	23.1%	32,120	23.1%	32,295	25.2%	(.5	
Surcharges and Taxes Fines, penalties and forfeits	3,482	- 95	2.7%	- 95	2.7%		.7%	23.	
Licences or permits	3,402		2.170		2.17			23.	
Transfer and subsidies - Operational	841.895	342.479	40.7%	342.479	40.7%	286.145	37.2%	19.	
Interest	8,267	3,008	36.4%	3,008	36.4%	1,721	23.8%	74.	
Fuel Levy		-	-	-	-	· ·	-		
Operational Revenue		-	-	-	-				
Gains on disposal of Assets			-	-			· ·		
Other Gains Discontinued Operations		-	-	-		-			
Operating Expenditure	1.291.010	364,585	28.2%	364.585	28.2%	250.970	21.6%	45.3	
Employee related costs	654,472	168,812	25.8%	168,812	25.8%	149,535	25.3%	12.	
Remuneration of councillors	27,968	8,298	29.7%	8.298	29.7%	7,173	26.3%	15.	
Bulk purchases - electricity	101,539	13,865	13.7%	13,865	13.7%	24,558	24.3%	(43.5	
Inventory consumed	55,783	11,327	20.3%	11,327	20.3%	2,559	5.1%	342	
Debt impairment			-	-			· ·		
Depreciation and amortisation	76,822	30	-	30			· ·	(100.0	
Interest	113	4,920	4,358.9%	4,920	4,358.9%	35	12.7%	13,878.	
Contracted services	135,001	81,381	60.3%	81,381	60.3%	23,609	22.5%	244.	
Transfers and subsidies Irrecoverable debts written off	37,240 4,281	5,334 85	14.3% 2.0%	5,334 85	14.3%	1,061	3.7%	402.5 (100.0	
Operational costs	4,281	70,533	2.0%	70,533	35.7%	42,439	23.1%	(100.0	
Losses on disposal of Assets	197,790	10,535		70,555		42,439	23.1%	00.	
Other Losses			-	-		-			
Surplus/(Deficit)	(52,957)	67,671		67,671		118,399			
Transfers and subsidies - capital (monetary allocations)	273,221	63,144	23.1%	63,144	23.1%	34,288	7.1%	84.3	
Transfers and subsidies - capital (in-kind)			-	-		-	-		
Surplus/(Deficit) after capital transfers and contributions	220,264	130,815		130,815		152,687			
Income Tax		-							
Surplus/(Deficit) after income tax	220,264	130,815		130,815		152,687			
Share of Surplus/Deficit attributable to Joint Venture						-			
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	220,264	130,815		130,815		152,687			
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	:	-		-	-	-	-		
Surplus/(Deficit) for the year	220,264	130.815		130.815		152.687			

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First 0	Quarter	1
	Main	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2022/23 to Q1 of 2023/24
R thousands			appropriation		% of main appropriation	-	% of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	390.121	59.086	15.1%	59.086	15.1%	90.072	15.5%	(34.4%)
National Government	246,721	53,130	21.5%	53,130	21.5%	85.352	17.6%	
Provincial Government				-				
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-		-	-	-	-
Transfers recognised - capital Borrowing	246,721	53,130	21.5%	53,130	21.5%	85,352	17.6%	(37.8%)
Internally generated funds	143,400	5,956	4.2%	5,956	4.2%	4,720	5.0%	26.29
Capital Expenditure Functional	390,121	59,086	15.1%	59,086	15.1%	90,072	15.5%	(34.4%
Municipal governance and administration	22,912	2,601	11.4%	2,601	11.4%	4,489	46.3%	(42.1%
Executive and Council	1,197	617	51.5%	617	51.5%	755	104.2%	(18.4%
Finance and administration	21,265	1,985	9.3%	1,985	9.3%	3,734	41.6%	(46.8%
Internal audit	450		-	-	-	-	-	-
Community and Public Safety	10,499	2,221	21.2%	2,221	21.2%	3,938	10.7%	(43.6%
Community and Social Services	9,300	2,221	23.9%	2,221	23.9%	3,938	11.1%	(43.69
Sport And Recreation	260		-	-	-	-	-	-
Public Safety	780		-	-	-	-	· ·	-
Housing	-		-	-	-	-	· ·	-
Health	159		-	-	-		-	-
Economic and Environmental Services	85,404	4,057	4.7%	4,057	4.7%	37,206	27.8%	(89.1%
Planning and Development	4,060	450	11.1%	450	11.1%	-	-	(100.09
Road Transport	79,596	3,225	4.1%	3,225	4.1%	37,206	28.6%	(91.39
Environmental Protection	1,748	381	21.8%	381	21.8%	-	· ·	(100.09
Trading Services	271,306	50,207	18.5%	50,207	18.5%	44,439	11.1%	13.0
Energy sources	21,600	2,207	10.2%	2,207	10.2%	-	· ·	(100.09
Water Management	226,733	46,093	20.3%	46,093	20.3%	43,367	12.2%	6.3
Waste Water Management	12,300	1,663	13.5%	1,663	13.5%	1,072	7.5%	55.2
Waste Management	10,673	243	2.3%	243	2.3%	-		(100.0%
Other							· ·	-

			2023/24			202	22/23	
	Budget	First C	luarter	Year	to Date	First 0	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1.508.597	585,890	38.8%	585.890	38.8%	914.033	59.3%	(35.9%)
Property rates	128,959	19,899	15.4%	19,899	15.4%	21,344	13.4%	(6.8%
Service charges	198,729	33,155	16.7%	33,155	16.7%	33,274	13.7%	(.4%
Other revenue	53,827	30,121	56.0%	30,121	56.0%	623,811	(508.5%)	(95.2%
Transfers and Subsidies - Operational	844,895	335,814	39.7%	335,814	39.7%	3,712	.5%	8,945.7%
Transfers and Subsidies - Capital	270,221	162,952	60.3%	162,952	60.3%	228,939	47.1%	(28.8%)
Interest Dividends	11,966	3,949	33.0%	3,949	33.0%	2,953	51.3%	33.79
Payments	(1.210.020)	(149,906)	12.4%	(149.906)	12.4%	(73.336)	16.7%	104.4%
Suppliers and employees	(1,209,907)	(149,906)	12.4%	(149,906)	12.4%	(73,336)	16.7%	104.49
Finance charges	(113)			(,,		(,,		-
Transfers and grants								
Net Cash from/(used) Operating Activities	298.577	435,984	146.0%	435,984	146.0%	840.697	76.4%	(48.1%
Cash Flow from Investing Activities								
Receipts	(26,459)	2.205	(8.3%)	2.205	(8.3%)			(100.0%
Proceeds on disposal of PPE	(20,400)	2,200	(0.070)	2,200	(0.0 %)			(100.074
Decrease (Increase) in non-current debtors (not used)		-		-		-		-
Decrease (increase) in non-current receivables	(26,459)	2.205	(8.3%)	2.205	(8.3%)			(100.0%
Decrease (increase) in non-current investments		-	-	-	(0.0.1.)	-		
Payments	(390,121)	(59,086)	15.1%	(59.086)	15.1%	(90.072)	15.5%	(34.4%
Capital assets	(390,121)	(59,086)	15.1%	(59,086)	15.1%	(90,072)		(34.4%
Net Cash from/(used) Investing Activities	(416,581)	(56,881)	13.7%	(56,881)	13.7%	(90,072)	15.5%	(36.8%
Cash Flow from Financing Activities								
Receipts	6,199	77	1.2%	77	1.2%			(100.0%
Short term loans	-		-	-		-	-	-
Borrowing long term/refinancing	4,536		-					-
Increase (decrease) in consumer deposits	1,664	77	4.6%	77	4.6%	-	-	(100.0%
Payments	(659)				· ·	-	· ·	-
Repayment of borrowing	(659)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5,540	77	1.4%	77	1.4%		-	(100.0%
Net Increase/(Decrease) in cash held	(112,464)	379,180	(337.2%)	379,180	(337.2%)	750,625	144.4%	(49.5%
Cash/cash equivalents at the year begin:	235,761		-	-		131,225	51.2%	(100.0%
Cash/cash equivalents at the year end:	123.297	496,193	402.4%	496.193	402.4%	886.315	114.2%	(44.0%

#### Part 4: Debtor Age Analysis

i alt 4. Debtoi Age Analysis	0 - 30	Davs	31 - 60	Davs	61.9	) Davs	Over 9	0 Davs	To	tal		ots Written Off to		Bad Debts ito
	0.00	bujo	01 00	bajo	0. 0.	, bujo	01010	o bajo		tui	Deb	tors	Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,147	23.6%	401	3.0%	312	2.3%	9,479	71.1%	13,339	7.5%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	10,869	45.6%	704	3.0%	611	2.6%	11,656	48.9%	23,840	13.3%	-	-		
Receivables from Non-exchange Transactions - Property Rates	12,070	11.6%	3,643	3.5%	3,128	3.0%	85,163	81.9%	104,003	58.2%	-	-		
Receivables from Exchange Transactions - Waste Water Management	581	21.4%	84	3.1%	58	2.1%	1,994	73.4%	2,716	1.5%	-	-		-
Receivables from Exchange Transactions - Waste Management	863	23.3%	147	4.0%	107	2.9%	2,589	69.9%	3,706	2.1%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors											-	-		
Interest on Arrear Debtor Accounts	1,883	8.0%	885	3.8%	876	3.7%	19,951	84.6%	23,596	13.2%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-				-				-		-
Other	1,152	15.2%	125	1.6%	57	.7%	6,264	82.5%	7,598	4.2%	=	-	-	
Total By Income Source	30,564	17.1%	5,989	3.3%	5,148	2.9%	137,096	76.7%	178,797	100.0%	-	-		•
Debtors Age Analysis By Customer Group														
Organs of State	4,756	10.3%	1,739	3.8%	1,745	3.8%	38,136	82.2%	46,377	25.9%	-	-		
Commercial	16,063	19.2%	2,347	2.8%	1,931	2.3%	63,537	75.7%	83,878	46.9%	-	-		-
Households	9,266	21.1%	1,702	3.9%	1,297	3.0%	31,605	72.0%	43,871	24.5%	-	-		-
Other	479	10.2%	201	4.3%	174	3.7%	3,817	81.7%	4,671	2.6%	-			-
Total By Customer Group	30,564	17.1%	5,989	3.3%	5,148	2.9%	137,096	76.7%	178,797	100.0%	-	-		-

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-			-	-		-
Bulk Water			-	-			-	-		-
PAYE deductions	9,719	100.0%	-	-			-	-	9,719	48.4%
VAT (output less input)			-	-			-	-		-
Pensions / Retirement	6,572	100.0%	-	-			-	-	6,572	32.7%
Loan repayments			-	-			-	-		-
Trade Creditors	2,168	57.1%	104	2.7%			1,527	40.2%	3,799	18.9%
Auditor-General			-	-			-	-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	18,459	91.9%	104	.5%	-		1,527	7.6%	20,089	100.0%

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

Source Local Government Database

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

	Part1: Operating	Revenue and	Expenditure
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			2023/24			202	22/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/2
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2023/2
	1		appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure	525.612	134.046	25.5%	134.046	25.5%	125.077	30.8%	7.2
Operating Revenue	525,612	134,046	20.0%	134,046	20.0%	125,077	30.8%	1.2
Exchange Revenue								
Service charges - Electricity	81,359	14,936	18.4%	14,936	18.4%	12,673	16.6%	17.9
Service charges - Water	62,851	8,721	13.9%	8,721	13.9%	6,003	22.8%	45.
Service charges - Waste Water Management	19,321	5,261	27.2%	5,261	27.2%	4,976	33.8%	5.
Service charges - Waste Management	11,336	3,056	27.0%	3,056	27.0%	2,854	36.8%	7.
Sale of Goods and Rendering of Services	1,801	116	6.4%	116	6.4%	114	7.8%	1.
Agency services Interest	23,125	947	4.1%	947	4.1%			(100.0
Interest earned from Receivables	65,365	14,790	22.6%	14,790	22.6%	13,768	45.8%	7.
Interest earned from Current and Non Current Assets	5,243		-	-	-	-	-	
Dividends								
Rent on Land								
Rental from Fixed Assets	1.933	551	28.5%	551	28.5%	464	46.1%	18.
Licence and permits	1,800		20.3%	351	20.5%	404	40.176	10.
Operational Revenue	9,669	37	.4%	37	.4%	349	5.4%	(89.5
Non-Exchange Revenue	3,005	37		51		045	3.474	(00.
Property rates	68.967	35,409	51.3%	35.409	51.3%	18.902	28.9%	87.
	08,967	35,409	51.3%	35,409	51.3%	18,902	28.9%	87.
Surcharges and Taxes Fines, penalties and forfeits	493	118	23.9%	118	23.9%	45	71.9%	163.
		118	23.9%	118	23.9%		696.5%	
Licences or permits	7,110	50.106	30.3%	50.106	30.3%	7,657	37.4%	(100.0
Transfer and subsidies - Operational	105,540	50,106				57,271	37.4%	(12.5
Interest Fuel Levy		· ·	-	-	-	· ·	· ·	
Operational Revenue	-		-	-	-			
Gains on disposal of Assets	1,500							
Other Gains	1,500	· ·	-			-		
Discontinued Operations			-	-			-	
Operating Expenditure	578,148	106,471	18.4%	106,471	18.4%	83,263	20.8%	27.9
Employee related costs	128.839	29.068	22.6%	29.068	22.6%	27.696	28.3%	21.
Remuneration of councillors	120,039	3.054	30.2%	3.054	30.2%	27,690	26.7%	13.
Bulk purchases - electricity	136.239	26.773	30.2%	26.773	19.7%	2,682	20.7%	13.
Inventory consumed	34,194	9,005	26.3%	9,005	26.3%	5,266	19.3%	9. 71.
Debt impairment	81.650	9,005	20.376	9,005	20.3%	5,200	19.376	71.
	75,802			-				
Depreciation and amortisation Interest	/5,802 8.000		-	0		0	-	(86.1
Contracted services	56.316	8,948	15.9%	8.948	15.9%	12.055	34.0%	(86.1
Transfers and subsidies	30,310	0,540	10.9%	0,940	13.9%	12,055	34.070	(23.0
I ransters and subsidies Irrecoverable debts written off	1 .	766		766		19	· ·	3,901.
Operational costs	47,010	28,857	61.4%	28,857	61.4%	11,112	39.7%	3,801.
Losses on disposal of Assets	47,010	20,03/	01.4%	20,037	01.4%	11,112	39.776	139.
Other Losses		.						
Surplus/(Deficit)	(52,535)	27.575		27.575		41.814		
Transfers and subsidies - capital (monetary allocations)	44,357							
Transfers and subsidies - capital (in-kind)	,							
Surplus/(Deficit) after capital transfers and contributions	(8,178)	27,575		27,575		41,814		
Income Tax							· ·	
Surplus/(Deficit) after income tax	(8,178)	27,575		27,575		41,814		
Share of Surplus/Deficit attributable to Joint Venture								
Share of Surplus/Deficit attributable to Minorities	1					.		
Surplus/(Deficit) attributable to municipality	(8,178)	27.575	-	27.575		41.814		
	(0,1/8)	21,3/5		21,3/5		41,614		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions				-		· ·		
	-	-		-		-		-
Surplus/(Deficit) for the year	(8,178)	27,575		27,575		41,814		

			2023/24			202	22/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	52.357	9.557	18.3%	9.557	18.3%	1.242	2.3%	669.8
National Government	44.357	7.818	17.6%	7.818	17.6%	1.242	2.4%	
Provincial Government	44,337	7,010	17.070	7,010	17.070	1,242	2.470	525.1
District Municipality								
Transfers and subsidies - capital (monetary alloc)(Departm Ag								
Transfers recognised - capital	44.357	7.818	17.6%	7.818	17.6%	1.242	2.4%	529.7
Borrowing	-	7,010	-	7,010	-	1,242	2.470	523.1
Internally generated funds	8,000	1,739	21.7%	1,739	21.7%			(100.0
Capital Expenditure Functional	52,357	9,557	18.3%	9,557	18.3%	1,242	2.3%	669.8
Municipal governance and administration								
Executive and Council								-
Finance and administration								-
Internal audit	-		-	-	-	-	-	-
Community and Public Safety	5,000	-	-		· ·			-
Community and Social Services			-	-	-	-	-	-
Sport And Recreation	-		-	-			-	-
Public Safety	5,000		-	-	-	-	-	-
Housing	-		-	-			-	-
Health	-		-	-	-	-		-
Economic and Environmental Services	15,257	1,739	11.4%	1,739	11.4%	-		(100.09
Planning and Development	3,000	1,739	58.0%	1,739	58.0%	-	· ·	(100.0
Road Transport	12,257		-	-	-	-	-	-
Environmental Protection	-		-	-	-			-
Trading Services	32,100	7,818	24.4%	7,818	24.4%	1,242	2.6%	529.7
Energy sources	1,000	· ·	-	-	· ·		-	-
Water Management	24,700	5,988	24.2%	5,988	24.2%	1,242	2.9%	382.3
Waste Water Management	4,600	1,830	39.8%	1,830	39.8%		-	(100.0
Waste Management	1,800	-	-	-	-	-	-	-
Other	•	· ·	•	•	· ·	-	· ·	-

			2023/24			202	2/23	
	Budget	First C	Juarter	Year t	to Date	First 0	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	476.669	83.120	17.4%	83.120	17.4%	97.358	26.8%	(14.6%
								(14.0%)
Property rates	41,380	5,680	13.7%	5,680	13.7%	5,087	17.3%	
Service charges	144,139	19,553	13.6%	19,553	13.6%	20,047	20.0%	(2.5%
Other revenue	76,010	2,767	3.6%	2,767	3.6%	8,315	236.0%	(66.7%
Transfers and Subsidies - Operational	165,540	50,118	30.3%	50,118	30.3%	62,909	35.7%	(20.3%
Transfers and Subsidies - Capital	44,357	5,002	11.3%	5,002	11.3%	1,000	2.1%	400.25
Interest	5,243		-	-	-	-	· ·	-
Dividends			-	-	-	-	· ·	-
Payments	(448,050)	(81,284)	18.1%	(81,284)	18.1%	(79,957)	25.8%	1.79
Suppliers and employees	(440,050)	(81,284)	18.5%	(81,284)	18.5%	(79,957)	25.8%	1.7
Finance charges	(8,000)		-	-			-	-
Transfers and grants		-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28,620	1,837	6.4%	1,837	6.4%	17,401	32.9%	(89.4%
Cash Flow from Investing Activities								
Receipts	1.500							
Proceeds on disposal of PPE	1,500							-
Decrease (Increase) in non-current debtors (not used)	.,		-					
Decrease (increase) in non-current receivables								-
Decrease (increase) in non-current investments			-					
Payments	(52.357)	(10,419)	19.9%	(10.419)	19.9%	(281)	.6%	3.610.89
Capital assets	(52.357)	(10,419)	19.9%	(10,419)	19.9%	(281)	.6%	3.610.8
Net Cash from/(used) Investing Activities	(50,857)	(10,419)	20.5%	(10,419)	20.5%	(281)	.5%	3,610.8%
Cash Flow from Financing Activities								
Receipts						(1)		(100.0%
Short term loans								(100.07
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits						(1)		(100.0%
Payments								(100.07
Repayment of borrowing								
Net Cash from/(used) Financing Activities	· ·					(1)		(100.0%
let Increase/(Decrease) in cash held	(22,237)	(8,582)	38.6%	(8,582)	38.6%	17.120	1.097.2%	(150.1%
Cash/cash equivalents at the year begin:	103.224	47.500	46.0%	47.500	46.0%	100.428	70.4%	(130.176)
Cash/cash equivalents at the year organ:	80.987	24,471	30.2%	24,471	30.2%	120.344	83.5%	(79.7%
Cashircash equivalents at the year end:	80,987	24,4/1	3U.2%	24,471	30.2%	120,344	83.5%	(/9./%

#### Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60	Davs	61 - 9	) Davs	Over 9	0 Davs	To	tal		ts Written Off to	Impairment -	
		,-		,-				,-			Deb	tors	Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,061	1.5%	1,702	.8%	1,992	1.0%	195,331	96.7%	202,087	18.8%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	4,507	7.4%	689	1.1%	1,280	2.1%	54,760	89.4%	61,235	5.7%	4	-		
Receivables from Non-exchange Transactions - Property Rates	3,648	1.6%	3,285	1.4%	22,553	9.9%	198,372	87.1%	227,857	21.2%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	1,916	1.7%	1,695	1.5%	1,583	1.4%	104,440	95.3%	109,635	10.2%	2	-		
Receivables from Exchange Transactions - Waste Management	1,106	1.8%	930	1.5%	852	1.4%	59,026	95.3%	61,914	5.8%	0	-		-
Receivables from Exchange Transactions - Property Rental Debtors			-	-				-			-	-		
Interest on Arrear Debtor Accounts	5,009	1.4%	4,960	1.4%	4,819	1.4%	341,164	95.8%	355,951	33.2%	0	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-				-			-	-		
Other	337	.6%	367	.7%	198	.4%	53,112	98.3%	54,014	5.0%	=	-	-	-
Total By Income Source	19,584	1.8%	13,627	1.3%	33,277	3.1%	1,006,204	93.8%	1,072,693	100.0%	6	-		•
Debtors Age Analysis By Customer Group														
Organs of State	4,034	3.5%	1,358	1.2%	7,827	6.7%	103,537	88.7%	116,756	10.9%	-	-		-
Commercial	2,138	1.5%	1,952	1.4%	4,235	3.0%	131,806	94.1%	140,131	13.1%	-	-		-
Households	13,412	1.6%	10,317	1.3%	21,216	2.6%	770,862	94.5%	815,807	76.1%	6	-		
Other			-	-				-			-	-		
Total By Customer Group	19,584	1.8%	13,627	1.3%	33,277	3.1%	1,006,204	93.8%	1,072,693	100.0%	6	-		

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## Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-	-	-		-	-		
Bulk Water	-		-	-			-	-		-
PAYE deductions	-		-	-				-		-
VAT (output less input)	633	47.4%	116	8.6%			587	44.0%	1,336	33.4%
Pensions / Retirement			-	-		· ·	-	-		
Loan repayments	-		-	-				-		-
Trade Creditors	550	20.7%	-	-		· ·	2,112	79.3%	2,662	66.6%
Auditor-General	-		-	-	-		-	-		-
Other			-	-				-		
Total	1,183	29.6%	116	2.9%	-		2,700	67.5%	3,999	100.0%

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
R thousands					appropriation		арргорпацоп	
Operating Revenue and Expenditure								
Operating Revenue	2,361,424	570,043	24.1%	570,043	24.1%	535,938	25.1%	6.4
Exchange Revenue								
Service charges - Electricity	920,000	209,509	22.8%	209,509	22.8%	212,972	24.6%	(1.6%
Service charges - Water	135,184	18,684	13.8%	18,684	13.8%	24,971	19.5%	(25.25
Service charges - Waste Water Management	91,013	25,869	28.4%	25,869	28.4%	24,175	28.0%	7.0
Service charges - Waste Management	112,886	29,403	26.0%	29,403	26.0%	26,831	27.6%	9.6
Sale of Goods and Rendering of Services	8,289	2,864	34.5%	2,864	34.5%	1,072	13.6%	167.1
Agency services Interest	29,726	-	-	-	-			
Interest earned from Receivables	7,465	2,725	36.5%	2,725	36.5%	1,595	43.4%	70.9
Interest earned from Current and Non Current Assets Dividends	42,910	· ·	-	-	-	5,834	14.3%	(100.0
Rent on Land	18.811	5.420	28.8%	5.420	28.8%	4.697	26.2%	15.4
Rental from Fixed Assets	1,503	589	39.2%	589	39.2%	526	36.8%	12.0
Licence and permits	8,401	1.638	19.5%	1.638	19.5%	1.078	13.5%	52.0
Operational Revenue	110.755	2.585	2.3%	2.585	2.3%	1,144	2.2%	126.0
Non-Exchange Revenue		_,		2,000	2.070			120.0
Property rates	485,662	124,903	25.7%	124,903	25.7%	117,385	25.5%	6.4
Surcharges and Taxes		-	-	-	· ·		•	
Fines, penalties and forfeits	20,064	1,395	7.0%	1,395	7.0%	375	2.0%	272.5
Licences or permits		-	-		-		-	
Transfer and subsidies - Operational	339,267	137,826	40.6%	137,826	40.6%	111,915	38.0%	23.
Interest	6,171	2,375	38.5%	2,375	38.5%	1,369	45.1%	73.4
Fuel Levy		· ·	-		· ·	· ·		
Operational Revenue Gains on disposal of Assets	7.703	4.256	- 55.2%	4.256	55.2%			(100.0
Other Gains Discontinued Operations	15,615	4,230		4,230				(100.0
	1	-	-	-				
Operating Expenditure	2,435,283	621,729	25.5%	621,729	25.5%	494,597	22.2%	25.7
Employee related costs	770,918	190,072	24.7%	190,072	24.7%	164,073	22.1%	15.8
Remuneration of councillors	29,910	7,007	23.4%	7,007	23.4%	6,826	24.0%	2.1
Bulk purchases - electricity	670,449	189,395	28.2%	189,395	28.2%	154,436	23.2%	22.6
Inventory consumed	91,177	18,505	20.3%	18,505	20.3%	13,098	21.2%	41.3
Debt impairment	31,133	-	-	-	-	· ·		-
Depreciation and amortisation	254,773	100,852	39.6%	100,852	39.6%	65,545	25.0%	53.9
Interest	62,526	23		23				(100.0
Contracted services	303,739	54,213	17.8%	54,213	17.8%	57,522	30.5%	(5.8
Transfers and subsidies	6,819	1,135	16.6%	1,135	16.6%	25	.4%	4,440.6
Irrecoverable debts written off	22,345	(35)	(.2%)	(35)	(.2%)	1,154	4.4%	(103.0
Operational costs Losses on disposal of Assets	186,288	60,561	32.5%	60,561	32.5%	31,918	24.0%	89.7
Losses on disposal of Assets Other Losses	5,205		-		-			
Surplus/(Deficit)	(73,859)	(51,686)		(51,686)		41,341		
Transfers and subsidies - capital (monetary allocations)	205,584	11,721	5.7%	11,721	5.7%	7,520	2.8%	55.9
Transfers and subsidies - capital (in-kind)		- 1		-	-		-	
Surplus/(Deficit) after capital transfers and contributions	131,726	(39,965)		(39,965)		48,861		
Income Tax								
Surplus/(Deficit) after income tax	131,726	(39,965)		(39,965)		48,861		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	· ·	· ·	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131,726	(39,965)		(39,965)		48,861		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-			-
	424 700	(20.000)		(20.000)		48.861		
Surplus/(Deficit) for the year	131,726	(39,965)		(39,965)		48,861		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2023/24
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	234.741	22.558	9.6%	22.558	9.6%	86.203	13.4%	(73.8%)
National Government	205.584	11.721	5.7%	11.721	5.7%	17.293	6.5%	(32.2%)
Provincial Government	-	· ·	-	-	-	-	-	-
District Municipality			-	-				
Transfers and subsidies - capital (monetary alloc)(Departm Ag			-	-		-		-
Transfers recognised - capital	205.584	11.721	5.7%	11.721	5.7%	17.293	6.5%	(32.2%)
Borrowing		7,482		7,482		32,315	16.9%	(76.8%
Internally generated funds	29,156	3,355	11.5%	3,355	11.5%	36,595	19.8%	(90.8%
Capital Expenditure Functional	234,741	22,558	9.6%	22,558	9.6%	86,203	13.4%	(73.8%
Municipal governance and administration		2,672		2,672		2,697	6.2%	(.9%
Executive and Council	-		-	-				-
Finance and administration	-	2,672	-	2,672		2,697	6.2%	(.9%
Internal audit			-	-	-	-	-	-
Community and Public Safety	10,200	-	-	•		1,749	7.5%	(100.0%
Community and Social Services	8,000		-	-	-	-	-	-
Sport And Recreation	2,200		-	-	-	1,749	51.6%	(100.0%
Public Safety	-		-	-	-	-	-	-
Housing	-		-	-	-			-
Health	-		-	-	-	-	-	-
Economic and Environmental Services Planning and Development	34,231	762	2.2%	762	2.2%	2,273	3.4%	(66.5%
Road Transport	34.231	762	2.2%	762	2.2%	2.273	3.4%	(66.5%
Environmental Protection								-
Trading Services	190.309	19,124	10.0%	19.124	10.0%	79,484	15.6%	(75.9%
Energy sources	57,206	241	.4%	241	.4%	42,203	43.6%	(99.49
Water Management	118,952	18,441	15.5%	18,441	15.5%	32,010	9.1%	(42.49
Waste Water Management	14,152	-	-	-	-	4,341	9.5%	(100.09
Waste Management	-	442	-	442	-	931	6.3%	(52.5%
Other			-	-		-		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First 0	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	2.582.571	499.676	19.3%	499.676	19.3%	454.668	19.8%	9.9
	461.379	455,670	19.5%	455,670	19.3%	434,000	19.0%	(27.9%
Property rates					12.5%			(27.95
Service charges	1,346,678	175,815	13.1%	175,815		149,504	13.3%	
Other revenue	192,954	21,458	11.1%	21,458	11.1%	8,498	6.4%	152.5
Transfers and Subsidies - Operational	335,267	171,684	51.2%	171,684	51.2%	113,865	38.7%	50.8
Transfers and Subsidies - Capital	203,384	73,080	35.9%	73,080	35.9%	100,000	37.4%	(26.9%
Interest	42,910		-	-	-	2,909	7.1%	(100.09
Dividends			-	-	-	-		-
Payments	(1,798,117)	(226,757)	12.6%	(226,757)	12.6%	(106,493)	5.7%	112.9
Suppliers and employees	(1,717,345)	(226,757)	13.2%	(226,757)	13.2%	(106,493)	6.0%	112.9
Finance charges	(80,772)		-	-	-	-		-
Transfers and grants		-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	784,454	272,920	34.8%	272,920	34.8%	348,176	80.6%	(21.6%
Cash Flow from Investing Activities								
Receipts	10.698							
Proceeds on disposal of PPE	7,703							-
Decrease (Increase) in non-current debtors (not used)				-		-		-
Decrease (increase) in non-current receivables	2.995							
Decrease (increase) in non-current investments								-
Payments	(228.241)	(33.324)	14.6%	(33.324)	14.6%	(81.521)	13.3%	(59.1%
Capital assets	(228,241)	(33,324)	14.6%	(33.324)	14.6%	(81.521)	13.3%	(59.19
Net Cash from/(used) Investing Activities	(217,543)	(33,324)	15.3%	(33,324)	15.3%	(81,521)	13.4%	(59.1%
Cash Flow from Financing Activities								
Receipts						(375)	(.2%)	(100.09
Short term loans						(515)	(.2./0)	(100.07
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits						(375)		(100.03
Payments	(64.807)					(010)		(100.0)
Repayment of borrowing	(64,807)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(64,807)				· ·	(375)	(.8%)	(100.0%
Net Increase/(Decrease) in cash held	502.104	239.595	47.7%	239.595	47.7%	266.280	(208.5%)	(10.0%
Cash/cash equivalents at the year begin:	220.000	239,393	41.1%	239,393	41.1%	200,200 369.171	(200.5%) 76.3%	(10.0%)
Cash/cash equivalents at the year begin. Cash/cash equivalents at the year end:	722,104	364.046	50.4%	364.046	50.4%	635.131	178.3%	(42,79
Cashroash equivalents at the year end:	/22,104	364,046	50.4%	364,046	50.4%	635,131	1/8.3%	(42.17

#### Part 4: Debtor Age Analysis

Tart 4. Debtor Age Analysis											Actual Bad Deb	ts Written Off to	Impairment -	Bad Debts ito
	0 - 30	Days	31 - 60	Days	61-9	0 Days	Over 9	0 Days	To	tal		tors		I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,699	20.0%	3,416	7.0%	2,451	5.0%	33,042	68.0%	48,608	11.8%	5	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	37,264	45.5%	6,148	7.5%	3,074	3.8%	35,372	43.2%	81,858	19.8%	2	-	-	
Receivables from Non-exchange Transactions - Property Rates	32,957	25.2%	9,082	7.0%	5,972	4.6%	82,579	63.2%	130,590	31.6%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	7,516	21.9%	2,279	6.7%	1,695	4.9%	22,765	66.5%	34,255	8.3%	6	-	-	
Receivables from Exchange Transactions - Waste Management	8,525	22.7%	2,537	6.8%	1,836	4.9%	24,640	65.6%	37,537	9.1%	23	.1%	-	
Receivables from Exchange Transactions - Property Rental Debtors							36	100.0%	36		-	-	-	
Interest on Arrear Debtor Accounts	1,776	5.5%	1,665	5.2%	1,543	4.8%	27,026	84.4%	32,010	7.8%	0	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure											-	-	-	
Other	4,797	10.0%	1,905	4.0%	1,232	2.6%	40,133	83.5%	48,067	11.6%	3			
Total By Income Source	102,534	24.8%	27,033	6.5%	17,801	4.3%	265,592	64.3%	412,959	100.0%	39	-		•
Debtors Age Analysis By Customer Group														
Organs of State	5,333	32.9%	3,004	18.5%	2,265	14.0%	5,607	34.6%	16,210	3.9%				
Commercial	56,247	28.0%	12,795	6.4%	6,084	3.0%	125,957	62.6%	201,083	48.7%	15			
Households	40,954	20.9%	11,233	5.7%	9,452	4.8%	134,028	68.5%	195,667	47.4%	24	-	-	
Other											-	-	-	
Total By Customer Group	102,534	24.8%	27,033	6.5%	17,801	4.3%	265,592	64.3%	412,959	100.0%	39	-		

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	IO Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-			71	100.0%	71	.8%
Bulk Water		-	-	-			-	-	-	-
PAYE deductions			-	-			-	-		
VAT (output less input)			-	-			-	-		
Pensions / Retirement		-	-	-		· ·		-		
Loan repayments			-	-			-	-		
Trade Creditors	2,932	33.0%	34	.4%		· ·	5,924	66.6%	8,890	99.2%
Auditor-General		-	-	-	-		-	-	-	
Other		-	-	-			-	-	-	-
Total	2,932	32.7%	34	.4%			5,995	66.9%	8,961	100.0%

Contact Details		
Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Mr Mothiba Mogofe	013 249 7106

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First 0	Juarter	Year	to Date	First	Quarter	
Difference	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/3
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	754,210	206,092	27.3%	206,092	27.3%	191,279	26.8%	7.7
Exchange Revenue								
Service charges - Electricity	212,789	52,062	24.5%	52,062	24.5%	50,131	21.3%	3.9
Service charges - Water	66,543	16,723	25.1%	16,723	25.1%	14,328	24.0%	16.7
Service charges - Waste Water Management	23,032	5,244	22.8%	5,244	22.8%	4,991	22.7%	5.1
Service charges - Waste Management	25,374	6,223	24.5%	6,223	24.5%	5,909	22.9%	5.
Sale of Goods and Rendering of Services	4,240	238	5.6%	238	5.6%	886	79.4%	(73.2
Agency services Interest								
Interest earned from Receivables	12,011	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	5,000	1,119	22.4%	1,119	22.4%	264	53.7%	323.
Dividends	·	· ·	-		· ·	-	-	
Rent on Land		· ·	-	-	-	-	-	· ·
Rental from Fixed Assets	5,000	564	11.3%	564	11.3%	620	20.5%	(9.1
Licence and permits		· ·	-	-	-	-	-	· ·
Operational Revenue	35,760	(812)	(2.3%)	(812)	(2.3%)	4,497	14.8%	(118.1
Non-Exchange Revenue								
Property rates	125,000	30,943	24.8%	30,943	24.8%	26,619	22.9%	16.3
Surcharges and Taxes			-	-				
Fines, penalties and forfeits	7,500	253	3.4%	253	3.4%	392	31.9%	(35.5
Licences or permits	500	25	5.0%	25	5.0%	31	33.5%	(18.1
Transfer and subsidies - Operational	212,710	76,330	35.9%	76,330	35.9%	74,334	38.5%	2.
Interest	7,989	11,877	148.7%	11,877	148.7%	8,278	103.9%	43.
Fuel Levy		· ·	-		· .	-	· ·	
Operational Revenue	9,762	756	7.7%	756	7.7%	-	· ·	(100.0
Gains on disposal of Assets Other Gains	1,000	4.548	-	4.548	· ·		· ·	(100.0
Discontinued Operations		4,546	-	4,048	-			(100.0
Operating Expenditure	976,686	234,860	24.0%	234.860	24.0%	221,400	25.0%	6.1
Employee related costs	245.859	57.431	23.4%	57.431	23.4%	55.406	21.7%	3.
Remuneration of councillors	12,500	2.873	23.0%	2.873	23.0%	3.217	22.8%	(10.7
Bulk purchases - electricity	195.855	70,772	36.1%	70.772	36.1%	56.818	34.4%	24.
Inventory consumed	11,450	1.784	15.6%	1,784	15.6%	2,741	33.5%	(34.9
Debt impairment	103,500		-	-		-		(****
Depreciation and amortisation	80,000					14,191	20.1%	(100.0
Interest	45,000	27,603	61.3%	27,603	61.3%	15,440	51.5%	78.
Contracted services	171,230	31,114	18.2%	31,114	18.2%	29,569	22.2%	5.3
Transfers and subsidies	1,000	1,000	100.0%	1,000	100.0%	-		(100.0
Irrecoverable debts written off	11,500	2,506	21.8%	2,506	21.8%	100	-	2,398.
Operational costs	98,792	39,778	40.3%	39,778	40.3%	43,918	46.7%	(9.4
Losses on disposal of Assets Other Losses								
Surplus/(Deficit)	(222,476)	(28,768)		(28,768)		(30,121)		
Transfers and subsidies - capital (monetary allocations)	146.241	5.056	3.5%	5.056	3.5%	1.594	1.4%	217.1
Transfers and subsidies - capital (included y allocations) Transfers and subsidies - capital (in-kind)	1-10,241							217.
Surplus/(Deficit) after capital transfers and contributions	(76,235)	(23,712)		(23,712)		(28,526)		
Income Tax	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	(76,235)	(23,712)		(23,712)		(28,526)		
Share of Surplus/Deficit attributable to Joint Venture	,	l	-				-	
Share of Surplus/Deficit attributable to Minorities			-	-				
Surplus/(Deficit) attributable to municipality	(76,235)	(23,712)		(23,712)		(28,526)		
Share of Surplus/Deficit attributable to Associate	(10,200)	(20,712)		(20,712)		(20,020)		-
Intercompany/Parent subsidiary transactions								

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First 0	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
K thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	164,616	11,324	6.9%	11,324	6.9%	2,106	1.7%	437.8%
National Government	143,436	9,576	6.7%	9,576	6.7%	688	.6%	1,291.7
Provincial Government		-	-			-	-	-
District Municipality		-	-			-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-			-	-	-
Transfers recognised - capital Borrowing	143,436	9,576	6.7%	9,576	6.7%	688	.6%	1,291.7
Internally generated funds	21,180	1,748	8.3%	1,748	8.3%	1,418	11.2%	23.3
Capital Expenditure Functional	164,616	11,324	6.9%	11,324	6.9%	2,106	1.7%	437.8
Municipal governance and administration	5,000	-	-	-	-	-		-
Executive and Council	500		-	-	-	-	-	-
Finance and administration	4,500		-	-	-	-	-	-
Internal audit		-	-	-	· ·	-	-	-
Community and Public Safety	1,000	-	-	•	· ·		· ·	-
Community and Social Services Sport And Recreation	- 500				· ·		-	-
						-		-
Public Safety Housing	500		-					-
Health				-			-	-
Economic and Environmental Services	16.650	3.205	19.2%	3.205	19.2%	688	38.7%	365.8
Planning and Development	1.000	3,203	19.2%	3,203	19.276	000	30.1%	303.0
Road Transport	15.650	3.205	20.5%	3.205	20.5%	688	38.7%	365.8
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	141.966	8,119	5.7%	8.119	5.7%	1.418	1.2%	472.7
Energy sources	10,680	4,346	40.7%	4,346	40.7%	1,418	4.9%	206.6
Water Management	21,534	693	3.2%	693	3.2%	-	-	(100.0
Waste Water Management	98,752	3,080	3.1%	3,080	3.1%			(100.0
Waste Management	11,000	-	-	· · ·	· .			· ·
Other		-				-		-

			2023/24			202	2/23	1
	Budget	First C	luarter	Year t	o Date	First C	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								[
Receipts	956.173	118.378	12.4%	118.378	12.4%	116,411	14.6%	1.79
	127,112	19,944	12.4%	19,944	12.4%	19.229	12.8%	3.7
Property rates Service charges	367.380	2.190	.6%	2.190	.6%	2.852	.9%	(23.2
		,				<i>,</i>		
Other revenue	97,730	6,456	6.6%	6,456	6.6%	20,677	57.9%	(68.8%
Transfers and Subsidies - Operational	212,710	86,667	40.7%	86,667	40.7%	73,488	38.1%	17.9
Transfers and Subsidies - Capital	146,241	2,000	1.4%	2,000	1.4%		-	(100.09
Interest	5,000	1,121	22.4%	1,121	22.4%	164	33.4%	582.2
Dividends			-	-	•			-
Payments	(783,629)	(99,992)	12.8%	(99,992)	12.8%	(156,659)	22.5%	(36.2%
Suppliers and employees	(737,629)	(99,992)	13.6%	(99,992)	13.6%	(156,659)	23.5%	(36.25
Finance charges	(45,000)		-					
Transfers and grants	(1,000)			-		-	-	-
Net Cash from/(used) Operating Activities	172,544	18,386	10.7%	18,386	10.7%	(40,249)	(40.2%)	(145.7%
Cash Flow from Investing Activities								1
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								- 1
Payments	(164.616)	(21,940)	13.3%	(21,940)	13.3%	(10,192)	8.1%	115.3
Capital assets	(164,616)	(21,940)	13.3%	(21,940)	13.3%	(10,192)	8.1%	115.3
Net Cash from/(used) Investing Activities	(164,616)	(21,940)	13.3%	(21,940)	13.3%	(10,192)	8.1%	115.3
Cash Flow from Financing Activities								
Receipts				-		(5)		(100.09
Short term loans						-		-
Borrowing long term/refinancing							-	- 1
Increase (decrease) in consumer deposits		-	-			(5)		(100.05
Payments		-						-
Repayment of borrowing		-	-					- 1
Net Cash from/(used) Financing Activities		•	•	-	•	(5)	-	(100.0%
Net Increase/(Decrease) in cash held	7.929	(3,555)	(44.8%)	(3,555)	(44.8%)	(50,446)	195.8%	(93.0%
Cash/cash equivalents at the year begin:	1,142	20.603	1.804.4%	20.603	1.804.4%	(37,794)	(324.8%)	(154.5
Cash/cash equivalents at the year end:	9.071	16,949	186.9%	16,949	186.9%	(49.304)	349.1%	(134.49

## Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis														
	0 - 30	Dave	31 - 60	Dave	61 - 9	0 Davs	Over	0 Davs	То	atal		ts Written Off to		Bad Debts ito
	0-30	Days	31-00	Days	01-9	u Days	Over 5	iu Days	10	Ildi	Deb	tors	Counci	I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,143	3.1%	4,303	2.6%	3,228	2.0%	151,801	92.3%	164,475	22.8%	(347)	(.2%)		
Trade and Other Receivables from Exchange Transactions - Electricity	8,313	9.3%	4,014	4.5%	2,238	2.5%	74,652	83.7%	89,216	12.4%	(1,126)	(1.3%)	-	
Receivables from Non-exchange Transactions - Property Rates	7,743	4.1%	4,931	2.6%	4,621	2.5%	169,579	90.7%	186,875	25.9%	(15)	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,650	2.8%	1,240	2.1%	1,170	2.0%	54,269	93.0%	58,329	8.1%	(29)	(.1%)	-	
Receivables from Exchange Transactions - Waste Management	1,955	3.1%	1,418	2.2%	1,337	2.1%	58,374	92.5%	63,083	8.7%	(35)	(.1%)	-	
Receivables from Exchange Transactions - Property Rental Debtors			-	-				-				-	-	
Interest on Arrear Debtor Accounts	4,037	2.6%	3,937	2.5%	3,846	2.5%	144,390	92.4%	156,211	21.6%	9	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-					-		· ·		-		
Other	52	1.3%	2	-	-		3,874	98.6%	3,927	.5%	(227)	(5.8%)	-	-
Total By Income Source	28,893	4.0%	19,845	2.7%	16,440	2.3%	656,939	91.0%	722,116	100.0%	(1,770)	(.2%)	-	•
Debtors Age Analysis By Customer Group														
Organs of State	5,015	4.7%	3,828	3.6%	2,973	2.8%	94,896	88.9%	106,712	14.8%	(1,625)	(1.5%)		
Commercial	12,124	4.6%	6,421	2.4%	5,370	2.0%	241,565	91.0%	265,480	36.8%	8	-	-	
Households	11,753	3.4%	9,596	2.7%	8,097	2.3%	320,479	91.6%	349,924	48.5%	(153)	-	-	
Other			-	-				-				-	-	
Total By Customer Group	28,893	4.0%	19,845	2.7%	16,440	2.3%	656,939	91.0%	722,116	100.0%	(1,770)	(.2%)		

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 9	I0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28,336	4.6%	49,452	8.0%	30,054	4.9%	507,201	82.5%	615,044	40.4%
Bulk Water			-	-			-	-		-
PAYE deductions			-	-			-	-		-
VAT (output less input)	-		-	-			-	-		-
Pensions / Retirement			-	-			-	-		-
Loan repayments	-		-	-			-	-		-
Trade Creditors	14,269	1.6%	1,809	.2%	15,721	1.7%	875,941	96.5%	907,740	59.6%
Auditor-General			-					-		
Other	-	-	-	-	-	-	-	-	-	-
Total	42,605	2.8%	51,261	3.4%	45,776	3.0%	1,383,142	90.8%	1,522,784	100.0%

Contact Details		
Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/2 to Q1 of 2023
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	894.128	343.719	38.4%	343.719	38.4%	304.505	37.7%	12.9
Exchange Revenue		,						
Service charges - Electricity								
Service charges - Electricity Service charges - Water	96.228	25.914	26.9%	25.914	26.9%	34.365	41.8%	(24.)
Service charges - Waste Water Management	2.355	470	20.0%	470	20.0%	572	30.0%	(17)
Service charges - Waste Management	39,997	9,940	24.9%	9,940	24.9%	9.322	24.4%	6
Sale of Goods and Rendering of Services	980	57	5.8%	57	5.8%	192	57.1%	(70.
Agency services Interest	12,526			-		-		
Interest earned from Receivables	88,763	52,956	59.7%	52,956	59.7%	20,703	30.0%	155
Interest earned from Current and Non Current Assets	8,625	4,383	50.8%	4,383	50.8%	2,038	38.4%	115.
Dividends	· ·	· ·	-	-			-	
Rent on Land	· ·	· ·	-	-		· ·		
Rental from Fixed Assets	1,056	318	30.1%	318	30.1%	314	34.0%	1
Licence and permits	4	0	8.8%	0	8.8%	2	225.7%	(74.
Operational Revenue	1,400	251	17.9%	251	17.9%	346	160.5%	(27.
Non-Exchange Revenue								
Property rates	61,555	15,108	24.5%	15,108	24.5%	14,565	24.9%	3
Surcharges and Taxes Fines, penalties and forfeits	2.588	- 39	- 1.5%	- 39	- 1.5%	20,214	.1%	(100.
	2,588	111	1.5%	39	56.8%	62	45.9%	78
Licences or permits Transfer and subsidies - Operational	577.854	234.171	40.5%	234.171	40.5%	201.793	45.9%	16
Interest	5/7,054	234,171	40.376	234,171	40.5%	201,793	30.3%	10
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains	· ·	· .	-	-	-			
Discontinued Operations	-		-	-				
Operating Expenditure	1,004,035	145,783	14.5%	145,783	14.5%	127,090	13.7%	14.
Employee related costs	195.660	43.940	22.5%	43.940	22.5%	40.259	22.7%	9
Remuneration of councillors	29.258	6.435	22.0%	6,435	22.0%	6.861	25.0%	(6.
Bulk purchases - electricity				-				(**
Inventory consumed	176,089	16,645	9.5%	16,645	9.5%	26,854	16.5%	(38.
Debt impairment	242,880		-	-				
Depreciation and amortisation	88,821	18,033	20.3%	18,033	20.3%	· ·		(100.
Interest	· ·	· ·	-	-		· ·	· ·	
Contracted services	154,343	38,971	25.2%	38,971	25.2%	27,721	21.9%	40
Transfers and subsidies	200	-	-	-	-	-	-	
Irrecoverable debts written off Operational costs	3,005 113,779	565 21,195	18.8% 18.6%	565 21,195	18.8%	482 24,912	16.1% 28.7%	17 (14.)
Losses on disposal of Assets	113,779	21,195	18.0%	21,195	18.0%	24,912	20.7%	(14)
Other Losses			-	-	-			
Surplus/(Deficit)	(109,908)	197.936		197.936		177.415		
Transfers and subsidies - capital (monetary allocations)	252.969	41,486	16.4%	41,486	16.4%	21,870	12.5%	89
Transfers and subsidies - capital (in-kind)				-				
Surplus/(Deficit) after capital transfers and contributions	143,062	239,421		239,421		199,284		
Income Tax			-	-				
Surplus/(Deficit) after income tax	143,062	239,421		239,421		199,284		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities			-	-		-	-	
Surplus/(Deficit) attributable to municipality	143,062	239,421		239,421		199,284		
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	
Intercompany/Parent subsidiary transactions		· ·	-	-	-		-	
Surplus/(Deficit) for the year	143,062	239,421		239,421		199,284		

			2023/24			202	2/23	1
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/2
Capital Revenue and Expenditure								
Source of Finance	274.269	53.583	19.5%	53.583	19.5%	33.757	16.6%	58.7
National Government	252.969	53,583	21.2%	53,583	21.2%	33,423	19.0%	60.3
Provincial Government	202,505	55,565	21.2/0	33,363	21.2/0	33,423	19.0 /0	00.3
District Municipality				-				-
Transfers and subsidies - capital (monetary alloc)(Departm Ag				-				-
Transfers recognised - capital	252.969	53.583	21.2%	53.583	21.2%	33.423	19.0%	60.3
Borrowing	202,909	53,563	21.2%	33,363	Z1.Z%	33,423	19.0%	60.3
Internally generated funds	21.300					335	1.2%	(100.0
Internally generated londs	21,300					333	1.2/0	(100.0
Capital Expenditure Functional	274,269	53,583	19.5%	53,583	19.5%	33,757	16.6%	58.7
Municipal governance and administration	1,750	-				-		-
Executive and Council	-		-	-	-	-	-	-
Finance and administration	1,750		-	-	-	-	-	-
Internal audit	-		-	-	-	-	-	-
Community and Public Safety	9,500	3,478	36.6%	3,478	36.6%	-		(100.09
Community and Social Services	5,500		-	-	-	-	-	-
Sport And Recreation	4,000	3,478	87.0%	3,478	87.0%		· ·	(100.0
Public Safety	-		-	-	-		· ·	-
Housing			-		-	-	-	-
Health	-		-	-	-		· ·	-
Economic and Environmental Services Planning and Development	43,021	20,677	48.1%	20,677	48.1%	7,762	17.6%	166.4
Road Transport	43,021	20,677	48.1%	20,677	48.1%	7,762	17.6%	166.4
Environmental Protection			-	-		-	-	-
Trading Services	219.998	29.427	13.4%	29.427	13.4%	25,995	17.7%	13.2
Energy sources	30,700	8,383	27.3%	8,383	27.3%	-	-	(100.0
Water Management	140,041	19,797	14.1%	19,797	14.1%	25,995	25.3%	(23.8
Waste Water Management	43,776	1,247	2.8%	1,247	2.8%		-	(100.0
Waste Management	5,481	-	-	-				
Other		-				-		-

			2023/24			202	2/23	
	Budget	First 0	luarter	Year	to Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2
Cash Flow from Operating Activities								
Receipts	945.881	318.234	33.6%	318.234	33.6%	224.500	26.6%	41.89
Property rates	12,914	8.514	65.9%	8.514	65.9%	3.557	11.5%	139.4
Service charges	57.172	2,479	4.3%	2.479	4.3%	1.931	42.9%	28.4
Other revenue	36,347	31,806	4.5% 87.5%	31,806	87.5%	21,156	20.9%	50.3
Other revenue Transfers and Subsidies - Operational		229,726	87.5% 39.8%	229,726	39.8%	197.856	20.9%	50.3
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	577,854 252,969	45.709	39.8% 18.1%	45,709	39.8%	197,850	3/.0%	(100.03
I ransters and Subsidies - Capital		45,709	18.1%	45,709	18.1%	· ·		(100.05
Dividends	8,625	-	-	-	-	· ·		-
Payments	(669.329)	(76.526)	11.4%	(76.526)	11.4%	(31,260)	5.4%	144.8
Suppliers and employees	(669,329)	(76,526)	11.4% 11.4%	(76,526) (76,526)	11.4%	(31,260)	5.4%	144.8
Finance charges	(009,129)	(70,520)	11.478	(70,320)	11.476	(31,200)	3.476	144.0
Transfers and grants	(200)	-	-	-	-			-
Net Cash from/(used) Operating Activities	276.552	241.708	87.4%	241.708	87.4%	193,240	74.4%	25.1
	210,332	241,700	01.478	241,700	01.470	133,240	14.4%	23.1
Cash Flow from Investing Activities								
Receipts				•	- 1	· ·	· ·	-
Proceeds on disposal of PPE		-	-	-	-	· ·	· ·	-
Decrease (Increase) in non-current debtors (not used)		-	-	-			· ·	-
Decrease (increase) in non-current receivables		· ·	-	-		-	-	-
Decrease (increase) in non-current investments		-	-	-			· ·	-
Payments	(274,269)	(59,053)	21.5%	(59,053)	21.5%	(40,697)	20.3%	45.19
Capital assets	(274,269)	(59,053)	21.5%	(59,053)	21.5%	(40,697)	20.3%	45.1
Net Cash from/(used) Investing Activities	(274,269)	(59,053)	21.5%	(59,053)	21.5%	(40,697)	20.3%	45.1
Cash Flow from Financing Activities								
Receipts								
Short term loans			-				-	-
Borrowing long term/refinancing								-
Increase (decrease) in consumer deposits		-	-	-			-	-
Payments			-		- 1			-
Repayment of borrowing		-	-	-			-	-
Net Cash from/(used) Financing Activities		-	•	•				-
Net Increase/(Decrease) in cash held	2.283	182.654	8.001.6%	182.654	8.001.6%	152.543	255.9%	19.79
Cash/cash equivalents at the year begin:	132,258	185,401	140.2%	185,401	140.2%	132,195	893.4%	40.2
Cash/cash equivalents at the year end:	134,540	368.050	273.6%	368.050	273.6%	284,801	382.8%	29.2
coorrean equivalents at the year end.	134,340	300,050	213.6%	300,030	213.6%	204,801	302.8%	29.27

#### Part 4: Debtor Age Analysis

	0-30	Davs	31 - 60	Davs	61 - 9	) Davs	Over 9	0 Davs	To	tal		ts Written Off to		Bad Debts ito
											Deb	tors	Counci	I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,802	1.2%	9,802	1.2%	9,294	1.1%	791,623	96.5%	820,521	41.5%	1,282	.2%	-	
Trade and Other Receivables from Exchange Transactions - Electricity			-				164	100.0%	164		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	4,851	1.7%	3,895	1.3%	3,857	1.3%	281,345	95.7%	293,948	14.9%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	174	1.0%	179	1.1%	153	.9%	16,162	97.0%	16,667	.8%	24	.1%	-	
Receivables from Exchange Transactions - Waste Management	3,785	1.1%	3,784	1.1%	3,759	1.0%	348,812	96.9%	360,140	18.2%	494	.1%	-	
Receivables from Exchange Transactions - Property Rental Debtors			-								-	-	-	
Interest on Arrear Debtor Accounts	9,355	1.9%	35,761	7.4%	7,852	1.6%	432,016	89.1%	484,984	24.5%	7	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-				-						
Other	-	-	-	-	-	-	102	100.0%	102	-	7	7.3%	-	-
Total By Income Source	27,966	1.4%	53,421	2.7%	24,914	1.3%	1,870,225	94.6%	1,976,525	100.0%	1,814	.1%		-
Debtors Age Analysis By Customer Group														
Organs of State	4,148	2.0%	3,815	1.8%	3,577	1.7%	197,922	94.5%	209,462	10.6%	167	.1%	-	
Commercial	2,718	2.6%	2,976	2.9%	1,730	1.7%	96,150	92.8%	103,574	5.2%	137	.1%	-	
Households	21,101	1.3%	46,631	2.8%	19,606	1.2%	1,576,153	94.7%	1,663,490	84.2%	1,510	.1%	-	
Other			-								-	-	-	
Total By Customer Group	27,966	1.4%	53,421	2.7%	24,914	1.3%	1,870,225	94.6%	1,976,525	100.0%	1,814	.1%		

#### Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 9	0 Days	Over 9	IO Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-	-	-		-	-	-	-
Bulk Water			-	-				-		
PAYE deductions			-		-		-	-		
VAT (output less input)			-		-		-	-		
Pensions / Retirement	-		-	-				-		
Loan repayments			-		-		-	-		
Trade Creditors	5,176	88.6%	579	9.9%			89	1.5%	5,844	100.0%
Auditor-General	-		-	-	-		-	-	-	
Other	-		-	-			-	-	-	-
Total	5,176	88.6%	579	9.9%	-		89	1.5%	5,844	100.0%

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

			2023/24				22/23	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	808,580	182,438	22.6%	182,438	22.6%	148,312	21.1%	23.0
Exchange Revenue								
Service charges - Electricity	347,266	48,327	13.9%	48,327	13.9%	40,187	13.7%	20.3
Service charges - Water	67,794	12,954	19.1%	12,954	19.1%	10,331	16.1%	25.4
Service charges - Waste Water Management	15,635	2,910	18.6%	2,910	18.6%	1,567	10.6%	85.1
Service charges - Waste Management	14,257 3,137	3,035 744	21.3% 23.7%	3,035 744	21.3% 23.7%	2,762 377	22.4% 13.8%	9.9 97.6
Sale of Goods and Rendering of Services Agency services Interest	-	-	-	-	-	-	-	91.
Interest earned from Receivables	59,387	16.569	27.9%	16.569	27.9%	12,421	26.8%	33.4
Interest earned from Current and Non Current Assets	39,307	(217)	21.976	(217)	21.9%	12,421	20.0%	(3,355.4
Dividends		(217)		(217)				(0,000.4
Rent on Land	1	]				.		
Rental from Fixed Assets	2,532	691	27.3%	691	27.3%	602	28.8%	14.8
Licence and permits				-			-	.
Operational Revenue	392	1,590	405.4%	1,590	405.4%	54	14.8%	2,821.4
Non-Exchange Revenue								1
Property rates	97,467	27,646	28.4%	27,646	28.4%	23,223	28.6%	19.0
Surcharges and Taxes	54,884	11,995	21.9%	11,995	21.9%	11,744	22.4%	2.
Fines, penalties and forfeits	1,686	309	18.3%	309	18.3%	321	16.9%	(3.8
Licences or permits			-	-				
Transfer and subsidies - Operational	144,142	52,854	36.7%	52,854	36.7%	44,717	33.8%	18.
Interest	· ·		-	-	· ·		· ·	
Fuel Levy	· ·	-	-	-	-	-	-	-
Operational Revenue Gains on disposal of Assets		· ·		-				
Other Gains Discontinued Operations		3,032	-	3,032		-	-	(100.0
Operating Expenditure	810,716	197,190	24.3%	197,190	24.3%	131,623	17.8%	49.8
Employee related costs	201,504	46,326	23.0%	46,326	23.0%	43,986	29.1%	5.3
Remuneration of councillors	9,101 185,000	1,777 73.935	19.5% 40.0%	1,777 73.935	19.5% 40.0%	819 44,742	9.1% 27.3%	116.9
Bulk purchases - electricity Inventory consumed	79.205	24,587	40.0%	24,587	40.0%	20.175	27.3%	21.9
Debt impairment	103.571	24,30/	31.076	24,307	31.0%	20,175	23.2 %	21.3
Depreciation and amortisation	52.046	8.147	15.7%	8.147	15.7%			(100.0
Interest	33.352	15.651	46.9%	15.651	46.9%			(100.0
Contracted services	71,449	17.476	24.5%	17.476	24.5%	12.557	15.7%	39.3
Transfers and subsidies	7,336			-		141	1.9%	(100.0
Irrecoverable debts written off	30,000	·	-	-				
Operational costs	38,153	9,214	24.2%	9,214	24.2%	9,202	41.9%	2
Losses on disposal of Assets	· ·		-	-	· ·		· ·	
Other Losses	-	78	-	78	-	-	-	(100.0
Surplus/(Deficit)	(2,136)	(14,753)		(14,753)		16,690		
Transfers and subsidies - capital (monetary allocations)	59,174	· ·	-	-		-	-	-
Transfers and subsidies - capital (in-kind)	44,700						· ·	
Surplus/(Deficit) after capital transfers and contributions	101,738	(14,753)		(14,753)		16,690		
Income Tax				-				
Surplus/(Deficit) after income tax	101,738	(14,753)		(14,753)		16,690		
Share of Surplus/Deficit attributable to Joint Venture	· ·	· ·	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		· ·	•	-		-		-
Surplus/(Deficit) attributable to municipality	101,738	(14,753)		(14,753)		16,690		
Share of Surplus/Deficit attributable to Associate	· ·			-		· ·		-
Intercompany/Parent subsidiary transactions	101	-		-		40.000		-
Surplus/(Deficit) for the year	101,738	(14,753)		(14,753)		16,690		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2022/23 to Q1 of 2023/24
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	67,531	9,545	14.1%	9,545	14.1%	2,043	3.9%	367.2%
National Government	59.078	6,144	10.4%	6.144	10.4%	991	2.1%	519.89
Provincial Government	-	· · ·	-	-	-	-	-	-
District Municipality			-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag						-		-
Transfers recognised - capital Borrowing	59,078	6,144	10.4%	6,144	10.4%	991	2.1%	519.89
Internally generated funds	8,453	3,401	40.2%	3,401	40.2%	1,052	23.9%	223.4
Capital Expenditure Functional	67,531	9,545	14.1%	9,545	14.1%	2,043	3.9%	367.2
Municipal governance and administration Executive and Council	4,907	239	4.9%	239	4.9%	946	54.0%	(74.7%
Finance and administration	4,907	239	4.9%	239	4.9%	946	57.3%	(74.79
Internal audit	-		-	-		-	-	-
Community and Public Safety						27	1.8%	(100.0%
Community and Social Services	-		-	-			· ·	-
Sport And Recreation			-		-	1	.1%	(100.09
Public Safety			-		-	25	12.6%	(100.09
Housing	-		-	-	-	-	· ·	-
Health	-		-	-	-	-	· ·	-
Economic and Environmental Services Planning and Development	15,000	218	1.5%	218	1.5%	1,070 79	9.0%	(79.6% (100.0%
Road Transport	15,000	218	1.5%	218	1.5%	991	8.3%	(78.09
Environmental Protection	-		-	-			· ·	-
Trading Services	47,624	9,087	19.1%	9,087	19.1%	-		(100.0%
Energy sources	6,000	3,162	52.7%	3,162	52.7%	-	· ·	(100.09
Water Management	35,035	4,247	12.1%	4,247	12.1%		· ·	(100.0
Waste Water Management	3,090	1,679	54.4%	1,679	54.4%	-		(100.0
Waste Management	3,500	-	-	-	-	-		
Other	-	-			-	-	- 1	-

			2023/24			202	2/23	
	Budget	First C	luarter	Year	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	773.969	168,149	21.7%	168,149	21.7%	139.553	20.6%	20.5%
Property rates	68.227	18,993	27.8%	18,993	27.8%	18.047	30.0%	5.2%
Service charges	380.407	75.532	19.9%	75.532	19.9%	58.553	21.8%	29.05
Other revenue	122,019	16,120	13.2%	16,120	13.2%	17,271	10.3%	(6.7%
Transfers and Subsidies - Operational	144,142	46,211	32.1%	46,211	32.1%	39,596	30.0%	16.75
Transfers and Subsidies - Capital	59,174	10,700	18.1%	10,700	18.1%	6,000	12.5%	78.39
Interest		593	-	593	-	86	· ·	586.11
Dividends		•	-	-	· ·	· ·	-	-
Payments	(707,266)	(101,620)	14.4%	(101,620)	14.4%	(88,237)	16.0%	15.2
Suppliers and employees	(673,914)	(101,620)	15.1%	(101,620)	15.1%	(88,237)	17.2%	15.2
Finance charges	(33,352)	•	-	-	· ·	· ·	-	-
Transfers and grants		-	-	-	-			-
Net Cash from/(used) Operating Activities	66,703	66,528	99.7%	66,528	99.7%	51,317	41.6%	29.6%
Cash Flow from Investing Activities								
Receipts				-	- 1			
Proceeds on disposal of PPE			-				-	-
Decrease (Increase) in non-current debtors (not used)			-	-	-	-	-	-
Decrease (increase) in non-current receivables			-				-	-
Decrease (increase) in non-current investments			-	-			-	-
Payments	(59,078)	(10,731)	18.2%	(10,731)	18.2%	(2,791)	5.3%	284.5
Capital assets	(59,078)	(10,731)	18.2%	(10,731)	18.2%	(2,791)	5.3%	284.5
Net Cash from/(used) Investing Activities	(59,078)	(10,731)	18.2%	(10,731)	18.2%	(2,791)	5.3%	284.5%
Cash Flow from Financing Activities								
Receipts						(11)		(100.0%
Short term loans				-				
Borrowing long term/refinancing			-					-
Increase (decrease) in consumer deposits				-		(11)		(100.0%
Payments			-			-		
Repayment of borrowing								-
Net Cash from/(used) Financing Activities	· ·	-	-	-	-	(11)	-	(100.0%
Net Increase/(Decrease) in cash held	7.625	55.797	731.8%	55.797	731.8%	48,515	68.1%	15.0%
Cash/cash equivalents at the year begin:	3.767	5.033	133.6%	5.033	133.6%	6.264	166.3%	(19.6%
Cash/cash equivalents at the year end:	11.392	60.667	532.5%	60.667	532.5%	54,120	72.2%	12.1
	.1,332	00,007	502.578	55,007	0.02.076	54,120	. 2.2 /6	12.1

#### Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60	Davs	61 - 9	0 Davs	Over 9	0 Davs	To	tal		ots Written Off to		Bad Debts ito
		,-				,-					Deb	tors	Counci	I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,247	2.6%	2,972	1.5%	2,850	1.4%	187,007	94.4%	198,076	21.5%	0	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	14,616	47.2%	1,625	5.3%	854	2.8%	13,858	44.8%	30,953	3.4%	10	-	-	
Receivables from Non-exchange Transactions - Property Rates	13,577	4.4%	9,621	3.1%	7,931	2.6%	279,679	90.0%	310,808	33.7%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1,065	5.6%	534	2.8%	367	1.9%	17,117	89.7%	19,082	2.1%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1,095	5.1%	571	2.6%	473	2.2%	19,532	90.1%	21,672	2.3%	0		-	
Receivables from Exchange Transactions - Property Rental Debtors			-								-	-	-	
Interest on Arrear Debtor Accounts	5,526	2.4%	5,439	2.3%	5,353	2.3%	218,400	93.0%	234,717	25.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-				-				-		
Other	2	-	1	-	1		107,668	100.0%	107,673	11.7%	-	-	-	-
Total By Income Source	41,128	4.5%	20,764	2.2%	17,828	1.9%	843,261	91.4%	922,982	100.0%	11	-	•	-
Debtors Age Analysis By Customer Group														
Organs of State	12,374	38.3%	1,333	4.1%	1,020	3.2%	17,560	54.4%	32,287	3.5%	6	-	-	
Commercial	13,458	8.0%	6,683	4.0%	4,557	2.7%	142,534	85.2%	167,231	18.1%		-		
Households	15,297	2.1%	12,749	1.8%	12,251	1.7%	683,167	94.4%	723,464	78.4%	5		-	
Other			-								-	-	-	
Total By Customer Group	41,128	4.5%	20,764	2.2%	17,828	1.9%	843,261	91.4%	922.982	100.0%	11	-		

## Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	31 - 60 Days		61 - 90 Days Over 90 Days Total		61 - 90 Days Over 90 Days		61 - 90 Days Ove		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
Creditor Age Analysis													
Bulk Electricity	89,137	12.1%	6,223	.8%			641,870	87.1%	737,230	63.9%			
Bulk Water			3,288	2.4%			132,154	97.6%	135,442	11.7%			
PAYE deductions			-	-				-					
VAT (output less input)			-	-				-					
Pensions / Retirement			-	-			-	-					
Loan repayments			-	-				-					
Trade Creditors	26,821	9.5%	6,892	2.4%			248,158	88.0%	281,871	24.4%			
Auditor-General	-		-	-	-		-	-		-			
Other			-	-		-		-	-				
Total	115,958	10.0%	16,403	1.4%	-	-	1,022,182	88.5%	1,154,543	100.0%			

Contact Details		
Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

## AGGREGRATED INFORMATION FOR NATIONAL STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

			2023/24				22/23	_
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/2 to Q1 of 2023/3
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	26,746,624	7,146,520	26.7%	7,146,520	26.7%	6,003,916	24.7%	19.09
Exchange Revenue								
Service charges - Electricity	7,116,307	1,518,153	21.3%	1,518,153	21.3%	1,359,807	21.2%	11.6
Service charges - Water	2,289,062	368,721	16.1%	368,721	16.1%	443,582	20.1%	(16.93
Service charges - Waste Water Management	706,832	169,747	24.0%	169,747	24.0%	157,369	22.3%	7.9
Service charges - Waste Management	923,346	202,438	21.9%	202,438	21.9%	190,457	23.6%	6.3
Sale of Goods and Rendering of Services	83,448	20,427	24.5%	20,427	24.5%	17,845	24.3%	14.5
Agency services Interest	110,838	10,041	9.1%	10,041	9.1%	2,345 9,962	1.8%	328.1 (100.05
Interest earned from Receivables	1,121,201	319,454	28.5%	319,454	28.5%	224,820	25.2%	42.1
Interest earned from Current and Non Current Assets	182,345	41,487	22.8%	41,487	22.8%	27,772	14.7%	49.4
Dividends	385	- 1	-	-	- 1	-	-	- 1
Rent on Land	18,921	5,445	28.8%	5,445	28.8%	4,721	26.3%	15.3
Rental from Fixed Assets	107,444	18,974	17.7%	18,974	17.7%	11,734	11.3%	61.7
Licence and permits	30,068	3,298	11.0%	3,298	11.0%	2,542	7.2%	29.8
Operational Revenue	406,698	23,071	5.7%	23,071	5.7%	34,361	8.0%	(32.99
Non-Exchange Revenue								
Property rates	4,376,604	1,062,765	24.3%	1,062,765	24.3%	949,470	24.2%	11.9
Surcharges and Taxes	54,884	11,995	21.9%	11,995	21.9%	31,958	61.1%	(62.5
Fines, penalties and forfeits	145,567	12,030	8.3%	12,030	8.3%	7,854	4.9%	53.2
Licences or permits	15,831	942	6.0%	942	6.0%	9,445	136.8%	(90.0
Transfer and subsidies - Operational	8,494,623	3,146,771	37.0%	3,146,771	37.0%	2,344,213	31.1%	34.2
Interest	153,474	43,405	28.3%	43,405	28.3%	32,847	14.5%	32.1
Fuel Levy	370,065	154,194	41.7%	154,194	41.7%	140,216	39.0%	10.0
Operational Revenue	9,762	756	7.7%	756	7.7%	-	-	(100.0
Gains on disposal of Assets	14,866	4,826	32.5%	4,826	32.5%	95	.4%	4,982.2
Other Gains Discontinued Operations	14,043	7,580	54.0%	7,580	54.0%	499	4.3%	1,418.5
	27.555.225	6.130.900	22.2%	6.130.900	22.2%	5.720.000	22.9%	7.2
Operating Expenditure		1.898.581	23.9%	1.898.581	23.9%		22.9%	6.9
Employee related costs	7,947,074		23.9%		23.9%	1,776,494	23.5%	
Remuneration of councillors	456,800	100,650	22.0%	100,650	22.0%	101,246	22.9%	(.6
Bulk purchases - electricity	6,392,046 1,586,263	1,739,795 294,888		1,739,795		1,658,982 249.073		4.9 18.4
Inventory consumed Debt impairment	2,243.094	294,888	18.6%	294,888 155,456	18.6%	249,073	17.8%	(70.3
	2,243,054	242.734	10.2%	242.734	10.2%	294,780	13.4%	
Depreciation and amortisation Interest	2,391,037	242,734 283,537	10.2%	242,734 283.537	51.1%	294,780	13.4%	(17.75
Contracted services	3.101.177	658,513	21.2%	263,537	21.2%	488.813	17.7%	34.7
Transfers and subsidies	752.164	267,297	21.2%	267.297	35.5%	468,813	17.7%	34.7
I ransters and subsidies Irrecoverable debts written off	230.264	5.141	2.2%	267,297	2.2%	19,415	4.1%	340.7
Operational costs	1,895,637	484,724	25.6%	484,724	25.6%	368,597	21.4%	31.5
Losses on disposal of Assets	1,050,057	404,724	23.076	404,724	23.076	300,337	21.9.0	31.3
Other Losses	5,206	(415)	(8.0%)	(415)	(8.0%)	(798)	(14.2%)	(48.0
Surplus/(Deficit)	(808,601)	1,015,620		1,015,620		283,916		
Transfers and subsidies - capital (monetary allocations)	3,386,887	367,237	10.8%	367,237	10.8%	195,793	5.6%	87.6
Transfers and subsidies - capital (in-kind)	51,700		-	-		99	-	(100.0
Surplus/(Deficit) after capital transfers and contributions	2,629,986	1,382,856		1,382,856		479,809		
Income Tax	· .							-
Surplus/(Deficit) after income tax	2,629,986	1,382,856		1,382,856		479,809		
Share of Surplus/Deficit attributable to Joint Venture	-	-		-		-		-
Share of Surplus/Deficit attributable to Minorities	· ·		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,629,986	1,382,856		1,382,856		479,809		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229.8%	48	229.8%	80	36.3%	(39.39
Surplus/(Deficit) for the year	2,630,007	1,382,905		1,382,905		479,889		

			2023/24			202	2/23	
	Budget	First C	Quarter	Year	to Date	First	Quarter	1
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/24
Capital Revenue and Expenditure								
Source of Finance	3.634.933	673.938	18.5%	673.938	18.5%	475.616	10.4%	41.7%
National Government	2.838.256	574,791	20.3%	574,791	20.3%	346.554	10.0%	65.9%
Provincial Government	2,030,230	514,151	20.5%	514,151	20.370	540,554	10.070	00.0
District Municipality	7.000							
Transfers and subsidies - capital (monetary alloc)(Departm Ag						2 110	10.9%	(100.0%
Transfers recognised - capital	2.845.256	574,791	20.2%	574,791	20.2%	348,664	10.0%	64.99
Borrowing	2,040,200	7.482	-	7.482	-	32.315	16.9%	
Internally generated funds	789,677	91,666	11.6%	91,666	11.6%	94,636	10.6%	(3.1%
Capital Expenditure Functional	3,697,460	676,063	18.3%	676,063	18.3%	476,783	10.4%	41.89
Municipal governance and administration	191.434	30,606	16.0%	30,606	16.0%	26,124	12.7%	17.29
Executive and Council	5,397	2,232	41.4%	2,232	41.4%	1,486	29.0%	50.2
Finance and administration	185,487	28,374	15.3%	28,374	15.3%	24,639	12.2%	15.2
Internal audit	550		-	-			· ·	-
Community and Public Safety	196,793	25,109	12.8%	25,109	12.8%	12,894	5.2%	94.7
Community and Social Services	88,080	9,212	10.5%	9,212	10.5%	7,320	5.4%	25.8
Sport And Recreation	36,274	5,081	14.0%	5,081	14.0%	4,527	8.4%	12.2
Public Safety	40,580	2,721	6.7%	2,721	6.7%	964	3.6%	182.2
Housing	31,000	8,096	26.1%	8,096	26.1%	83	.3%	9,700.0
Health	859		-	-	-		· ·	-
Economic and Environmental Services	1,029,363	244,309	23.7%	244,309	23.7%	114,991	11.5%	112.5
Planning and Development	112,529	55,401	49.2%	55,401	49.2%	8,152	6.9%	579.6
Road Transport	913,566	188,526	20.6%	188,526	20.6%	106,839	12.1%	76.5
Environmental Protection	3,268	381	11.7%	381	11.7%		· · ·	(100.09
Trading Services	2,279,870 428.887	376,040 68.945	16.5% 16.1%	376,040 68.945	16.5% 16.1%	322,773 80.751	10.3% 15.1%	16.5
Energy sources Water Management	428,887	216,162	16.1% 18.5%	68,945 216.162	16.1%	80,751	15.1%	(14.6%
Water Management Waste Water Management	1,168,826	216,162 74,646	18.5%	216,162	18.5%	199,042	11.1%	8.6
Waste Management	91,302	16.287	12.6%	16.287	12.6%	41,207	2.2%	818.4
Other	91,302	10,287	17.8%	16,287	17.8%	1,773	2.2%	818.4
Oulei	•	•	•	•		-		-

			2023/24			202	2/23		
	Budget	First C	Quarter	Year	to Date	First 0	Quarter		
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2022/23	
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2023/2	
Cash Flow from Operating Activities									
Receipts	25,892,578	7.068.514	27.3%	7.068.514	27.3%	6.736.947	27.8%	4.99	
Property rates	3.593.388	625.738	17.4%	625.738	17.4%	721.119	22.7%	(13.2%	
Service charges	9,812,508	1.632.397	16.6%	1.632.397	16.6%	1.584.970	19.0%	(13.2%)	
		1							
Other revenue	1,713,345	982,690	57.4%	982,690	57.4%	1,873,172	113.9%	(47.5%	
Transfers and Subsidies - Operational	7,660,153	2,825,658	36.9%	2,825,658	36.9%	1,764,825	23.7%	60.15	
Transfers and Subsidies - Capital	2,890,009	982,133	34.0%	982,133	34.0%	774,543	22.2%	26.8	
Interest	222,853	19,898	8.9%	19,898	8.9%	18,318	10.8%	8.65	
Dividends	321	•	-	-	•	-	-	-	
Payments	(22,629,559)	(5,179,895)	22.9%	(5,179,895)	22.9%	(3,199,547)	16.4%	61.99	
Suppliers and employees	(22,126,268)	(5,179,895)	23.4%	(5,179,895)	23.4%	(3,199,487)	16.9%	61.95	
Finance charges	(492,186)	•	-	-	•	(60)	-	(100.0%	
Transfers and grants	(11,105)		-	-				-	
Net Cash from/(used) Operating Activities	3,263,019	1,888,619	57.9%	1,888,619	57.9%	3,537,400	75.2%	(46.6%	
Cash Flow from Investing Activities									
Receipts	(637)	3,514	(552.0%)	3,514	(552.0%)	126	.5%	2,696.0%	
Proceeds on disposal of PPE	9,203	570	6.2%	570	6.2%	95	1.0%	500.39	
Decrease (Increase) in non-current debtors (not used)			-	-		-	-	-	
Decrease (increase) in non-current receivables	25,573	2,156	8.4%	2,156	8.4%	(420)	(7.1%)	(613.0%	
Decrease (increase) in non-current investments	(35,412)	788	(2.2%)	788	(2.2%)	451	5.4%	74.85	
Payments	(4,274,262)	(704,167)	16.5%	(704,167)	16.5%	(439,309)	9.8%	60.3%	
Capital assets	(4,274,262)	(704,167)	16.5%	(704,167)	16.5%	(439,309)	9.8%	60.39	
Net Cash from/(used) Investing Activities	(4,274,899)	(700,653)	16.4%	(700,653)	16.4%	(439,184)	9.9%	59.5%	
Cash Flow from Financing Activities									
Receipts	829	789	95.3%	789	95.3%	(1.186)	(.5%)	(166.5%	
Short term loans						-			
Borrowing long term/refinancing	4.536			-				-	
Increase (decrease) in consumer deposits	(3,707)	789	(21.3%)	789	(21.3%)	(1,186)	(2.7%)	(166.5%	
Payments	(91,333)			-					
Repayment of borrowing	(91,333)								
Net Cash from/(used) Financing Activities	(90,505)	789	(.9%)	789	(.9%)	(1,186)	(1.7%)	(166.5%	
Net Increase/(Decrease) in cash held	(1.102.385)	1.188.755	(107.8%)	1.188.755	(107.8%)	3.097.030	914.7%	(61.6%	
Cash/cash equivalents at the year begin:	2.532.395	1.475.244	58.3%	1.475.244	58.3%	1.143.524	46.9%	29.0	
Cash/cash equivalents at the year end:	1,430,010	2.915.593	203.9%	2,915,593	203.9%	4,687,141	168.8%		
Cashircash equivalents at the year end:	1,430,010	2,910,593	203.9%	2,915,593	203.9%	4,687,141	168.8%	(37.8%	

## Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis														
	0.30	Davs	31 - 60	Davs	61.9	0 Davs	Over	IO Davs	To	tal		ts Written Off to		Bad Debts ito
		bujo	01 00	bajo	0.0	o bujo	01010	io bujo	10		Deb	tors	Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,543,249	8.8%	2,987,227	4.6%	2,828,421	4.6%	86,997,749	182.0%	98,356,646	32.1%	3,273,143	1.5%	29,525,847	32.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9,702,975	39.6%	2,418,685	12.8%	1,705,966	9.6%	24,689,269	138.0%	38,516,896	12.6%	40,434	(1.1%)	4,114,630	11.7%
Receivables from Non-exchange Transactions - Property Rates	8,729,068	19.6%	2,497,205	6.8%	3,206,662	8.9%	51,333,729	164.8%	65,766,664	21.5%	76,373	(.1%)	14,687,047	24.4%
Receivables from Exchange Transactions - Waste Water Management	1,998,667	10.2%	963,294	5.2%	932,582	4.8%	26,539,092	179.9%	30,433,635	9.9%	858,985	.4%	5,511,863	19.3%
Receivables from Exchange Transactions - Waste Management	1,417,924	9.3%	664,366	4.5%	693,389	4.9%	22,120,235	181.3%	24,895,914	8.1%	432,328	(.2%)	3,750,415	16.4%
Receivables from Exchange Transactions - Property Rental Debtors	120,100	5.0%	66,511	2.5%	40,587	1.8%	3,263,715	190.8%	3,490,913	1.1%	(5)	-	352,396	10.1%
Interest on Arrear Debtor Accounts	1,410,912	6.7%	856,156	5.0%	1,229,216	6.6%	33,304,472	181.7%	36,800,756	12.0%	235,068	.7%	4,764,573	15.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1,100	2.6%	911	2.1%	768	1.8%	39,886	93.5%	42,665			-	324,787	761.3%
Other	(541,049)	(8.6%)	52,474	1.1%	186,691	5.5%	8,740,329	201.9%	8,438,444	2.7%	32,089	.2%	1,918,473	32.1%
Total By Income Source	28,382,945	14.3%	10,506,830	6.1%	10,824,282	6.7%	257,028,477	172.9%	306,742,534	100.0%	4,948,414	.7%	64,950,030	23.2%
Debtors Age Analysis By Customer Group														
Organs of State	1,713,405	15.0%	887,867	8.1%	1,488,847	12.1%	14,465,461	164.8%	18,555,580	6.1%	(644)	(.1%)	863,598	5.4%
Commercial	11,604,853	26.2%	2,802,364	7.4%	2,454,524	8.0%	45,240,697	158.4%	62,102,439	20.2%	31,982	.1%	9,902,083	18.7%
Households	14,657,106	10.9%	6,593,453	5.8%	6,658,602	5.5%	192,499,006	177.8%	220,408,167	71.8%	4,917,076	.2%	54,090,178	26.2%
Other	407,580	12.6%	223,147	4.2%	222,309	7.0%	4,823,312	176.2%	5,676,348	1.8%	-	-	94,171	1.9%
Total By Customer Group	28,382,945	14.3%	10,506,830	6.1%	10,824,282	6.7%	257,028,477	172.9%	306,742,534	100.0%	4,948,414	.7%	64,950,030	23.2%

#### Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	) Days	61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8,451,019	24.9%	2,341,117	13.5%	2,290,596	13.3%	38,381,107	148.3%	51,463,839	50.8%
Bulk Water	1,544,523	10.1%	2,121,084	14.0%	1,394,422	63.1%	12,689,678	112.9%	17,749,707	17.5%
PAYE deductions	345,924	187.8%	15,778	6.9%	1,982	.6%	17,224	4.6%	380,907	.4%
VAT (output less input)	315,050	130.2%	1,266	8.9%	(924)	(.2%)	65,872	61.2%	381,264	.4%
Pensions / Retirement	352,767	46.7%	13,425	86.1%	4,740	1.4%	250,097	65.8%	621,029	.6%
Loan repayments	3,532	77.6%	22	.5%			996	21.9%	4,549	
Trade Creditors	4,298,715	30.6%	1,298,457	9.2%	606,134	4.4%	19,932,990	155.8%	26,136,296	25.8%
Auditor-General	45,257	24.2%	5,558	2.5%	139	.1%	181,897	173.2%	232,851	.2%
Other	1,405,118	38.9%	153,743	5.5%	(25,872)	1.3%	2,852,044	154.3%	4,385,034	4.3%
Total	16,761,905	23.9%	5,950,450	10.5%	4,271,216	11.7%	74,371,905	153.8%	101,355,476	100.0%

Contact Details Municipal Manager Financial Manager

Source Local Government Database