



provincial treasury

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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Ref MPT 12/1/1

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2022/23 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 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 10th working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. The information in this publication is based on the 2022/23 adjusted budgets and Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
4. Furthermore, it should be noted that this report is published using the figures from the mSCOA data strings. The Municipal Standard Chart of Account Regulation requires municipalities to upload budgets and financial information in a data string format to the Local Government portal across the six mSCOA segments. Therefore, the credibility of the information contained in the mSCOA data strings remains a concern as some municipality's sub-systems are not yet fully integrated with the core financial system, which indicates that some municipalities are not transacting and reporting directly from the core financial system.
5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of June 2023.



STATUS OF DATA STRINGS SUBMISSION AS AT 30 JUNE 2023							
MUNICIPALITY	SUBMISSION CODE						
	ORGB	PROR	ADJB	PRAD	M12	CR12	DR12
Albert Luthuli							
Bushbuckridge							
City of Mbombela							
Dipaleseng							
Dr JS Moroka							
Ehlanzeni District							
Emakhazeni							
Emalaheni							
Gert Sibande District							
Govan Mbeki							
Lekwa							
Mkhondo							
Msukaligwa							
Nkangala District							
Nkomazi							
Pixley Ka Seme							
Steve Tshwete							
Thaba Chweu							
Thembisile Hani							
Victor Khanye							

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

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

- It should also be noted that the report contains preliminary figures as at the end of the fourth quarter ended 30 June 2023 pending verifications by municipalities.
- The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: /07/2023

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Waste	1 804	3.7%	1 383	3.2%	1 233	2.9%	38 700	95.2%	41 140	9.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	576	3.7%	857	6.2%	833	4.1%	13 240	86.0%	15 446	3.3%	-	-	-	-
Receivables from Nonexchange Transactions - Property Rates	14 174	6.0%	4 816	2.0%	4 140	1.8%	211 963	80.2%	235 093	50.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 420	5.0%	1 560	1.7%	1 442	1.5%	88 800	85.2%	93 224	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 358	1.7%	1 421	1.8%	1 332	1.7%	75 818	84.8%	80 630	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	1.8%	24	1.8%	32	2.4%	1 250	84.0%	1 326	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasted Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	31.7%	6	5.8%	6	5.5%	61	57.0%	107	-	-	-	-	-
Total By Income Source	19 238	4.1%	10 187	2.2%	8 819	1.9%	430 165	91.8%	468 389	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organis of State	4 862	9.5%	2 573	2.7%	1 878	2.0%	41 521	85.9%	54 955	20.3%	-	-	-	-
Commercial	1 417	4.2%	1 253	3.8%	810	2.4%	30 175	88.8%	33 655	7.2%	-	-	-	-
Households	4 835	2.8%	6 311	1.9%	6 131	1.8%	318 469	83.7%	339 748	72.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 238	4.1%	10 187	2.2%	8 819	1.9%	430 165	91.8%	468 389	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 704	88.8%	63	1.0%	-	-	668	19.4%	6 435	21.1%
Author/General	22 168	92.1%	1 401	5.5%	-	-	492	2.0%	24 061	78.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	27 872	91.4%	1 464	4.8%	-	-	1 160	3.8%	30 496	100.0%

Contact Details

Municipal Manager	Mr Clarence M	017 843 4028
Financial Manager	Mr G Metz	017 843 4028

Source: Local Government Database

All figures in this report are unaudited

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	1 544 997	1 740 997	90 864	5,5%	414 820	23,2%	388 794	21,2%	100 300	5,8%	674 878	56,0%	103 890	74,2%	(3,3%)
Operating Revenue	1 544 997	1 740 997	90 864	5,5%	414 820	23,2%	388 794	21,2%	100 300	5,8%	674 878	56,0%	103 890	74,2%	(3,3%)
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	19 875	17,1%	20 088	17,3%	23 845	20,3%	82 101	71,9%	20 863	106,0%	15,7%
Service charges - Waste	116 142	116 142	19 292	16,6%	19 875	17,1%	20 088	17,3%	23 845	20,3%	82 101	71,9%	20 863	106,0%	15,7%
Service charges - Waste Water Management	5 206	5 206	965	12,9%	965	12,9%	967	13,3%	1 384	20,1%	4 031	74,2%	918	53,9%	11,3%
Service charges - Waste Management	8 848	8 848	2 185	22,2%	2 288	23,2%	2 288	23,2%	2 387	24,2%	9 155	81,0%	2 122	82,9%	17,3%
Sale of Goods and Rendering of Services	4 178	4 178	567	13,6%	501	12,0%	541	12,9%	1 191	28,5%	2 798	87,0%	248	53,5%	378,8%
Agency services	13 650	13 650	1 641	12,0%	1 301	9,5%	1 400	10,3%	1 758	12,9%	6 100	44,7%	1 337	34,1%	31,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	1 640	5,3%	4 581	15,9%	6 242	21,8%	14 926	51,6%	1 191	14,1%	424,2%
Interest earned from Current and Non Current Assets	28 902	28 902	2 563	8,9%	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Fixed Assets	1 050	1 050	93	8,9%	174	16,6%	171	16,2%	268	25,5%	707	67,3%	85	82,8%	216,5%
Licence and permits	5 092	5 092	422	8,3%	317	6,2%	452	8,9%	534	10,5%	1 726	33,9%	3 573	86,2%	(65,1%)
Operational Revenue	80 846	186 847	580	0,7%	478	0,6%	529	0,7%	751	0,9%	2 346	1,3%	780	9%	(3,7%)
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	255 631	255 631	63 418	24,8%	63 336	24,8%	63 259	24,7%	61 822	24,2%	251 635	98,5%	60 509	91,4%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 221	3 221	1 376	(42,7%)	336	10,4%	-	-	-	-	(1 041)	(32,3%)	262	9,1%	(100,0%)
Licence or permits	88	88	4	4,5%	5 199	18,7%	3	0,0%	112	127,1%	(1 041)	(12,3%)	12	12	100,0%
Transfer and subsidies - Operational	993 163	993 163	290	0,3%	323 908	37,6%	274 469	37,6%	312	0,3%	598 900	60,2%	12 029	100,0%	(87,4%)
Interest	115 889	115 889	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 411 997	1 447 957	280 712	19,9%	150 024	10,8%	230 563	15,9%	258 091	17,8%	620 390	63,8%	179 417	63,3%	44,4%
Employees related costs	836 383	836 383	182 815	28,7%	84 098	10,1%	146 134	22,8%	155 406	24,9%	347 524	86,0%	98 615	72,5%	57,7%
Renewation of equipment	27 786	27 786	8 330	30,0%	5 199	18,7%	7 791	28,0%	5 206	18,7%	26 583	26,6%	5 304	77,0%	(3,9%)
BUK purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	27 083	36 724	5 781	21,2%	3 349	12,4%	2 885	7,9%	1 687	4,8%	13 882	37,2%	2 708	21,8%	(37,7%)
Debt repayment	220 507	220 507	10 546	7,0%	27 434	15,8%	8 840	6,9%	23 071	29,2%	5 744	64,4%	(100,0%)	-	-
Depreciation and amortisation	190 150	190 150	10 546	7,0%	27 434	15,8%	8 840	6,9%	23 071	29,2%	5 744	64,4%	(100,0%)	-	-
Interest	500	500	20	5,7%	15	3,2%	3	0,2%	77	15,4%	125	25,0%	148	3,1%	(48,0%)
Contracted services	192 372	214 758	41 965	21,8%	31 275	14,7%	31 002	14,7%	57 687	26,9%	152 531	75,7%	40 963	101,1%	40,8%
Transfer and subsidies	8 750	8 650	20	0,2%	-	-	4	-	588	6,5%	590	6,8%	381	50,3%	48,5%
Intercurrent electricity written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	148 404	152 438	31 884	21,6%	22 896	15,4%	33 317	21,9%	33 854	22,1%	121 854	78,9%	27 614	86,9%	21,9%
Losses on disposal of Assets	-	-	(805)	-	(242)	-	(13)	-	4 741	-	3 679	-	(2 152)	-	(326,2%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	233 000	293 041	(190 948)	-	264 896	-	138 230	-	(58 791)	-	54 288	-	(75 727)	-	-
Transfer and subsidies - capital (monetary allocations)	489 851	489 851	98	0,0%	99	0,0%	219 514	44,8%	34	0,0%	219 560	44,8%	49 892	100,0%	(100,0%)
Transfer and subsidies - capital (physical)	-	-	98	0,0%	99	0,0%	219 514	44,8%	34	0,0%	219 560	44,8%	49 892	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	722 851	782 892	(189 850)	-	264 898	-	357 745	-	(158 757)	-	274 047	-	381 228	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	722 851	782 892	(189 850)	-	264 898	-	357 745	-	(158 757)	-	274 047	-	381 228	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	722 851	782 892	(189 850)	-	264 898	-	357 745	-	(158 757)	-	274 047	-	381 228	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/related subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the Year	722 851	782 892	(189 850)	-	264 898	-	357 745	-	(158 757)	-	274 047	-	381 228	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	722 851	782 892	39 830	5,8%	25 538	3,8%	59 093	7,5%	99 345	12,7%	223 606	28,8%	111 600	29,7%	(11,0%)
Source of Finance	722 851	782 892	39 830	5,8%	25 538	3,8%	59 093	7,5%	99 345	12,7%	223 606	28,8%	111 600	29,7%	(11,0%)
National Government	527 351	523 941	15 325	2,9%	9 578	1,8%	47 301	9,0%	44 717	8,5%	116 921	22,3%	38 571	0,2%	15,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocation)	527 351	523 941	15 325	2,9%	9 578	1,8%	47 301	9,0%	44 717	8,5%	116 921	22,3%	38 571	0,2%	15,9%
Transfer and subsidies - capital (physical)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	195 500	258 951	24 304	12,4%	15 960	8,2%	11 792	4,6%	54 629	21,1%	106 685	41,2%	73 030	74,8%	(25,2%)
Capital Expenditure Functional	722 851	782 892	39 830	5,5%	25 538	3,5%	59 093	7,5%	99 345	12,7%	223 606	28,6%	111 600	29,7%	(11,0%)
Municipal governance and administration	53 800	69 921	7 303	13,7%	2 315	4,3%	14 357	20,5%	4 330	6,2%	29 365	40,6%	13 554	15,6%	(88,1%)
Executive and Council	600	600	51	8,6%	26	4,3%	1 058	17,3%	340	57,1%	1 478	246,3%	25	17,4%	1 282,9%
Finance and administration	53 200	69 321	7 252	13,7%	2 289	4,3%	13 299	19,2%	3 987	5,9%	28 887	38,8%	13 524	14,0%	(70,7%)
Internal audit	-	-	-	-	-	-	19	0,0%	15	0,0%	15	0,0%	5	0,0%	(100,0%)
Community and Public Safety	52 800	52 800	2 823	5,3%	71	0,1%	848	1,8%	3 539	6,7%	7 280	13,8%	3 149	33,6%	12,4%
Community and Social Services	3 000	3 000	-	-	-	-	448	28,3%	-	-	448	28,3%	-	-	45,9%
Sport And Recreation	20 000	20 000	2 740	13,7%	-	-	-	-	541	2,7%	3 281	16,4%	2 759	30,7%	(89,4%)
Public Safety	1 800	1 800	-	-	-	-	-	-	1 080	1,8%	1 080	1,8%	-	-	39,9%
Housing	29 800	29 800	83	0,3%	71	0,2%	-	-	1 918	6,4%	2 072				

Part 4: Debtor Age Analysis

R (thousands)	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts (to Council) Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 561	4.8%	10	-	9 140	2.2%	330 989	83.0%	409 650	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Nonexchange Transactions - Property Sales	40 067	3.2%	(915)	-	20 006	1.8%	1 198 095	95.2%	1 257 851	48.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	861	2.5%	(2)	-	465	1.2%	22 530	95.2%	23 794	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 731	2.8%	(3)	-	817	1.3%	59 670	95.8%	62 215	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	3.8%	96	3.8%	96	3.0%	2 408	89.2%	2 897	1.1%	-	-	-	-
Interest on AmeriDebt Accounts	15 927	2.7%	-	-	14 923	1.8%	782 791	96.2%	813 551	31.5%	-	-	-	-
Recoverable unauthorised, irregular or trifling and waste/LI Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	0	-	0	-	3 823	100.0%	3 824	1%	-	-	-	-
Total By Income Source	78 244	3.0%	(715)	-	45 387	1.8%	2 460 199	95.2%	2 583 812	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	17 043	1.2%	(291)	-	10 783	1.2%	872 238	96.9%	899 770	34.8%	-	-	-	-
Commercial	6 421	2.2%	(6)	-	2 831	1.8%	231 318	95.8%	241 967	9.4%	-	-	-	-
Households	17 825	2.3%	(2)	-	11 206	1.5%	734 823	96.2%	763 855	29.8%	-	-	-	-
Other	36 954	5.5%	84	-	19 587	2.9%	621 419	91.7%	678 023	26.2%	-	-	-	-
Total By Customer Group	78 244	3.0%	(715)	-	45 387	1.8%	2 460 199	95.2%	2 583 812	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R (thousands)	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	16.7%
PAYE deductions	(12 724)	236.2%	7 329	(136.2%)	-	-	-	-	(5 395)	(29.8%)
VAT (input and input)	-	-	-	-	19 590	100.0%	-	-	(9 596)	(52.8%)
Pensions / Retirement	(17 178)	185.2%	3 579	(34.4%)	282	(2.7%)	2 921	(28.1%)	(10 297)	(57.2%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(48 806)	209.7%	7 482	(31.8%)	(7 283)	30.8%	25 746	(108.8%)	(23 867)	(130.1%)
Audits General	8	100.0%	-	-	-	-	(8)	(2%)	7	-
Other	(52 123)	(61.9%)	11 744	15.9%	8 729	12.7%	85 285	148.8%	63 627	350.0%
Total	(131 622)	(724.0%)	30 144	165.8%	(7 874)	(43.1%)	127 532	701.5%	18 180	100.0%

Contact Details

Municipal Manager	Mr C Muna	013 799 1888
Financial Manager	Ms Ntshane	013 789 1842

Source: Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23										2021/22			Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	3 903 532	3 908 758	1 032 834	26,5%	923 134	23,6%	928 401	23,8%	816 150	15,8%	3 500 818	89,6%	597 518	83,9%	3,1%
Operating Revenue	3 903 532	3 908 758	1 032 834	26,5%	923 134	23,6%	928 401	23,8%	816 150	15,8%	3 500 818	89,6%	597 518	83,9%	3,1%
Exchange Revenue															
Service charges - Electricity	1 509 858	1 400 858	348 330	23,0%	314 378	20,9%	306 731	20,7%	302 188	20,5%	1 270 988	89,9%	296 034	92,1%	2,8%
Service charges - Water	132 387	137 487	27 597	20,8%	34 246	25,0%	33 227	24,2%	27 350	19,9%	122 420	89,9%	28 084	85,2%	2,8%
Service charges - Waste Water Management	27 154	28 204	5 711	21,0%	6 663	24,0%	5 862	20,1%	5 385	19,1%	23 447	83,1%	4 868	91,2%	10,0%
Service charges - Waste Management	162 263	169 453	37 688	23,2%	37 709	22,5%	37 529	22,1%	37 806	22,9%	150 703	88,9%	34 962	94,8%	6,1%
Sale of Goods and Rendering of Services	13 131	13 131	3 960	30,1%	1 615	12,3%	1 066	23,5%	548	4,2%	9 305	70,1%	11 420	173,2%	(85,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 537	33 537	8 001	29,1%	9 603	33,0%	11 522	35,4%	9 999	30,7%	37 414	115,0%	5 312	86,6%	7,4%
Interest earned from Current and Non Current Assets	1 784	3 784	1 343	77,9%	981	55,0%	2 804	88,8%	3 229	85,1%	8 188	216,4%	1 078	(400,8%)	196,6%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	57 023	37 023	1 363	2,4%	1 352	2,4%	1 418	3,8%	1 488	4,0%	5 622	15,2%	5 468	17,8%	(72,8%)
Licence and permits	7 639	1 639	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	173 846	173 846	15 088	8,7%	11 534	6,8%	15 636	9,0%	12 131	7,0%	54 388	31,3%	11 823	41,1%	2,6%
Non-Exchange Revenue															
Property rates	819 052	858 052	204 999	25,1%	200 732	24,8%	201 012	23,4%	199 583	23,3%	806 118	89,9%	113 424	99,8%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 719	5 595	815	7,0%	569	5,1%	753	13,4%	860	17,5%	3 140	56,2%	1 468	43,9%	(33,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	983 947	983 947	381 587	38,9%	304 190	31,8%	309 212	32,1%	14 341	1,5%	1 009 330	104,7%	8 548	105,2%	67,8%
Interest	3 174	3 174	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 728 954	3 088 898	893 320	24,0%	873 788	23,4%	920 394	24,9%	851 861	23,0%	3 538 160	95,7%	943 783	91,8%	3,9%
Employee related costs	1 148 862	1 189 518	281 147	23,8%	301 732	25,4%	300 305	25,4%	301 204	25,3%	1 187 059	96,0%	291 718	100,0%	3,2%
Remuneration of councillors	62 628	62 628	16 302	26,0%	13 704	21,6%	15 610	24,8%	15 124	24,0%	60 870	96,7%	14 810	96,1%	2,1%
Bus purchases - electricity	1 137 600	1 111 614	384 705	33,9%	240 888	21,7%	251 421	22,6%	14 124	1,3%	71 160	20,8%	24 480	97,8%	(42,3%)
Inventory consumed	67 328	67 328	10 787	16,0%	17 465	25,9%	18 723	27,8%	19 040	28,3%	80 014	88,4%	149 823	88,1%	(15,1%)
Depreciation	490 267	480 657	138 455	28,4%	138 455	28,8%	139 435	28,8%	141 124	29,4%	556 469	115,9%	156 469	100,0%	(100,0%)
Depreciation and amortisation	34 847	29 842	8 200	23,5%	8 788	27,9%	9 788	29,2%	9 299	19,2%	507 586	105,7%	118 555	100,0%	(22,2%)
Interest	458 061	471 827	40 720	8,9%	108 583	23,0%	135 436	28,7%	148 846	31,1%	28 695	99,3%	12	100,2%	162 504,7%
Contracted services	1 827	19 948	7 161	397,1%	7 201	360,7%	36	9%	18 475	111,9%	33 024	188,4%	48 632	42,3%	(1,2%)
Transfer and subsidies	131 885	17 544	17 544	13,3%	216	0,1%	1 621	0,7%	5 580	2,6%	25 881	148,0%	113 078	198,60%	62,6%
Irrecoverable debts written off	165 471	107 303	26 438	15,9%	25 745	15,6%	40 009	42,8%	94 124	87,2%	192 326	178,2%	46 088	90,4%	104,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	174 578	210 182	139 815	3,6%	49 346	1,3%	8 007	0,2%	(235 511)	(6,3%)	(38 544)	(1,0%)	(48 244)	(12,4%)	4,4%
Transfer and subsidies - capital (monetary allocations)	480 021	480 021	36 059	7,5%	110 281	23,0%	95 943	20,0%	96 574	20,1%	338 777	70,6%	64 544	85,3%	40,2%
Transfer and subsidies - capital (physical)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	654 599	690 183	175 674	2,5%	159 548	4,0%	103 950	2,6%	(138 937)	(3,6%)	300 236	7,8%	(181 601)	(46,5%)	1,1%
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	654 599	690 183	175 674	2,5%	159 548	4,0%	103 950	2,6%	(138 937)	(3,6%)	300 236	7,8%	(181 601)	(46,5%)	1,1%
Share of Surplus/(Deficit) attributable to Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	654 599	690 183	175 674	2,5%	159 548	4,0%	103 950	2,6%	(138 937)	(3,6%)	300 236	7,8%	(181 601)	(46,5%)	1,1%
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	654 599	690 183	175 674	2,5%	159 548	4,0%	103 950	2,6%	(138 937)	(3,6%)	300 236	7,8%	(181 601)	(46,5%)	1,1%

Part 2: Capital Revenue and Expenditure

R thousands	2022/23										2021/22			Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	652 821	745 880	49 801	7,6%	128 479	19,4%	152 396	20,4%	179 488	24,1%	508 184	68,1%	94 358	80,0%	80,2%
Source of Finance	652 821	745 880	49 801	7,6%	128 479	19,4%	152 396	20,4%	179 488	24,1%	508 184	68,1%	94 358	80,0%	80,2%
National Government	430 021	561 078	35 290	7,4%	108 509	22,8%	54 879	16,9%	158 715	28,3%	387 401	70,8%	67 090	68,7%	136,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocations)	4 284	-	2 110	49,3%	1 962	45,8%	4 072	95,1%	0	-	0	-	0	-	-
Transfer and subsidies - capital (physical)	484 305	561 078	37 408	7,7%	110 470	22,8%	90 807	16,2%	158 715	28,3%	397 401	70,8%	67 090	68,7%	136,7%
Borrowing	158 516	184 782	12 353	7,4%	16 008	9,5%	61 589	33,3%	20 772	11,2%	110 763	59,9%	27 299	40,8%	(23,0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	652 821	745 880	49 801	7,6%	128 479	19,4%	152 396	20,4%	179 488	24,1%	508 184	68,1%	94 358	80,0%	90,2%
Municipal governance and administration	19 816	30 207	6 771	34,2%	950	4,6%	2 074	6,9%	3 190	10,4%	12 924	42,8%	3 964	48,8%	(21,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	19 816	30 207	6 771	34,2%	950	4,6%	2 074	6,9%	3 190	10,4%	12 924	42,8%	3 964	48,8%	(21,0%)
Internal audit	52 224	47 395	-	-	4 035	7,7%	8 004	16,9%	11 266	23,8%	23 305	49,2%	6 555	70,0%	71,9%
Community and Public Safety	28 837	23 638	636	2,2%	636	2,2%	6 019	21,2%	10 141	42,9%	15 785	85,8%	283	49,8%	3 485,8%
Community and Social Services	17 587	19 784	3 399	19,3%	2 586	14,6%	1 125	28,9%	1 125	28,9%	5 911	52,2%	6 811	85	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ho Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 821	8,2%	50	-	6 525	5,5%	101 417	88,1%	117 813	13,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 756	44,0%	210	,1%	11 122	7,2%	79 809	48,5%	151 737	17,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 480	11,0%	1 174	,4%	14 076	4,5%	382 455	84,1%	312 228	36,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 685	7,9%	5	-	1 137	6,3%	18 643	88,8%	21 421	2,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 087	10,2%	31	-	5 711	5,8%	82 782	83,9%	98 612	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	133	4,7%	-	-	258	9,5%	2 416	85,8%	2 817	,3%	-	-	-	-
Interest on Asset Liabilities	3 184	3,9%	-	-	4 221	5,1%	75 128	91,0%	82 547	9,7%	-	-	-	-
Receivable unauthorised, irregular or bulleted and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 884	2,5%	1 871	2,8%	860	1,9%	61 826	93,2%	66 121	7,7%	-	-	-	-
Total By Income Source	127 878	15,0%	3 345	,4%	44 019	5,2%	878 117	79,5%	853 258	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 073	8,3%	108	,1%	5 489	3,3%	148 873	85,9%	168 544	19,8%	-	-	-	-
Commercial	24 783	23,3%	77	,1%	5 196	4,9%	76 154	71,2%	106 303	12,4%	-	-	-	-
Households	88 278	65,5%	3 153	,8%	32 724	5,7%	445 238	78,2%	568 983	66,7%	-	-	-	-
Other	741	8,0%	7	,1%	616	6,7%	7 852	85,2%	9 216	1,1%	-	-	-	-
Total By Customer Group	127 878	15,0%	3 345	,4%	44 019	5,2%	878 117	79,5%	853 258	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
B&B Electricity	151 198	9,8%	105 331	6,8%	79 722	5,2%	1 203 863	78,2%	1 540 120	63,6%
B&B Water	1 473	,7%	1 837	,8%	715	,3%	222 244	98,2%	226 269	9,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (input less output)	-	-	-	-	-	-	-	-	-	-
Parasols / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	123 440	28,0%	56 815	12,9%	14 508	3,3%	245 611	55,8%	440 374	18,2%
Auditor-General	-	-	-	-	-	-	4 222	100,0%	4 222	,2%
Other	152	,1%	108	,1%	103	,1%	272 582	99,8%	272 945	8,9%
Total	278 302	11,4%	164 082	8,8%	95 048	3,8%	1 883 630	77,9%	2 422 872	100,0%

Contact Details

Municipal Manager	Ms Wiseman Khumalo	013 759 9090
Financial Manager	Ms Zanelo Matiza	013 759 2013

Source: Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																	
Operating Revenue	330 161	330 161	89 897	27,2%	74 053	22,4%	68 763	20,2%	51 105	15,5%	281 618	85,3%	52 738	84,6%	(3,1%)		
Exchange Revenue																	
Service charges - Electricity	80 752	80 752	17 252	21,4%	17 295	21,4%	16 332	20,8%	17 633	21,8%	69 021	85,5%	17 539	89,3%	5%		
Service charges - Water	26 220	26 220	6 728	25,7%	8 721	33,3%	6 500	24,8%	8 507	32,4%	26 500	101,1%	5 938	83,9%	5,9%		
Service charges - Waste Water Management	23 168	23 168	6 453	27,9%	8 232	35,5%	6 274	27,1%	8 180	35,3%	25 248	109,2%	5 507	82,9%	4,0%		
Service charges - Waste Management	9 900	9 900	2 331	23,6%	2 343	23,7%	2 353	23,8%	2 368	23,8%	9 491	104,1%	2 165	107,2%	8,4%		
Sale of Goods and Rendering of Services	3 074	3 074	585	19,0%	343	11,2%	197	6,4%	269	8,8%	1 386	45,1%	421	37,9%	(38,1%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	43 022	43 022	11 811	27,5%	3 842	8,9%	1 978	4,6%	1 953	4,5%	15 953	36,8%	10 884	102,3%	(100,0%)		
Interest earned from Current and Non-Current Assets	340	340	205	60,3%	209	61,5%	169	49,7%	102	30,0%	655	201,6%	99	107,9%	3,7%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets	315	315	67	21,4%	72	23,0%	71	22,5%	72	22,8%	282	89,6%	66	91,8%	8,4%		
License and permits	7 860	7 860	612	7,8%	2 185	27,8%	1 104	14,0%	501	6,4%	4 833	61,6%	835	61,0%	11,5%		
Operational Revenue	45	45	23	51,1%	0	-	0	-	39	86,7%	39	86,7%	15	86,4%	3,8%		
Non-Exchange Revenue																	
Property sales	35 300	35 300	7 734	21,9%	7 482	21,2%	7 458	21,1%	7 433	21,1%	30 121	85,3%	8 342	100,2%	(10,8%)		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	151	151	46	30,4%	46	30,5%	37	24,5%	51	33,8%	186	122,8%	24	88,2%	50,0%		
License or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	100 164	100 164	16 825	16,8%	27 170	27,1%	25 722	25,7%	9 543	9,5%	84 260	84,2%	373	56,0%	2 457,1%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	316 079	310 438	55 842	17,7%	41 855	13,2%	38 503	12,4%	158 174	51,0%	284 374	94,8%	78 897	72,3%	161,0%		
Employee related costs	70 140	68 290	153	0,2%	167	0,2%	78	0,1%	50 250	73,6%	50 587	74,1%	11 405	57,2%	346,8%		
Remuneration of councillors	6 123	6 123	3 623	59,3%	3 623	59,3%	3 623	59,3%	3 623	59,3%	14 766	241,2%	4 766	77,8%	(100,0%)		
Bulk purchase - electricity	84 794	82 794	30 677	36,2%	17 667	20,8%	16 098	17,3%	24 888	29,0%	89 331	86,2%	23 705	96,0%	5,0%		
Inventory consumed	12 019	13 430	5 217	43,4%	3 215	26,8%	8 065	60,8%	30 317	225,7%	48 813	368,9%	18 291	242,2%	66,3%		
Debt repayment	54 291	32 180	-	-	-	-	-	-	7 765	24,2%	7 765	24,2%	7 765	24,2%	9,4%		
Depreciation and amortisation	25 226	25 226	-	-	-	-	-	-	68	0,3%	68	0,3%	68	0,3%	(100,0%)		
Interest	9 200	19 100	3 433	37,4%	4 646	50,5%	6 178	32,3%	5 282	27,6%	19 525	102,2%	3 330	125,6%	57,8%		
Contracted services	36 092	36 092	9 556	26,5%	8 886	24,6%	5 489	15,2%	27 868	77,2%	51 800	143,5%	11 216	114,3%	148,9%		
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debt written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	18 203	17 203	6 801	37,4%	7 334	42,6%	2 565	15,1%	6 846	40,4%	23 675	137,9%	10 607	117,8%	(52,7%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 102	19 743	33 855	10,2%	32 198	10,0%	28 260	8,6%	107 069	32,4%	(12 756)	-38,3%	(25 960)	-79,5%	(100,0%)		
Transfer and subsidies - capital (monetary allocations)	38 943	38 943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (non-monetary)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 045	58 686	33 855	6,3%	32 198	6,0%	28 260	5,3%	107 069	20,0%	(12 756)	-23,5%	(10 480)	-19,6%	(100,0%)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	53 045	58 686	33 855	6,3%	32 198	6,0%	28 260	5,3%	107 069	20,0%	(12 756)	-23,5%	(10 480)	-19,6%	(100,0%)		
Share of Surplus/Deficit attributable to Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipalities	53 045	58 686	33 855	6,3%	32 198	6,0%	28 260	5,3%	107 069	20,0%	(12 756)	-23,5%	(10 480)	-19,6%	(100,0%)		
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to other entities	220	220	80	36,4%	26	11,8%	23	10,5%	27	12,3%	156	70,9%	58	83,9%	(10,6%)		
Surplus/(Deficit) for the year	53 265	59 906	33 935	6,3%	32 224	6,0%	28 282	5,3%	107 042	19,9%	(12 600)	-23,5%	(10 421)	-19,6%	(100,0%)		

Part 2: Capital Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure																	
Source of Finance	38 843	38 843	1 072	2,8%	14 988	38,6%	10 727	27,6%	6 225	16,0%	33 912	87,3%	13 502	110,8%	(53,9%)		
National Government	38 843	38 843	501	1,3%	14 988	38,6%	10 727	27,6%	6 190	15,9%	32 807	84,2%	13 502	110,5%	(54,2%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocations)	38 843	38 843	901	2,3%	14 863	38,0%	10 727	27,5%	6 190	15,9%	32 807	84,2%	13 502	110,5%	(54,2%)		
Transfer and subsidies - capital (non-monetary)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	171	0,4%	-	-	-	-	35	0,1%	205	0,5%	-	-	(100,0%)		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	38 843	38 843	1 072	2,8%	14 988	38,6%	10 727	27,5%	17 823	45,9%	44 438	114,4%	14 110	112,2%	24,9%		
Municipal governance and administration	-	-	171	0,4%	-	-	-	-	35	0,1%	205	0,5%	607	84,3%	(94,2%)		
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	171	0,4%	-	-	-	-	35	0,1%	205	0,5%	607	84,3%	(94,2%)		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 320	1 320	25	1,9%	-	-	-	-	-	-	25	1,9%	-	-	(100,0%)		
Community and Social Services	1 320	1 320	25	1,9%	-	-	-	-	-	-	25	1,9%	-	-	(100,0%)		
Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 264	3 264	149	4,5%	3 267	99,8%	5 032	154,2%	13 476	410,4%	21 924	667,6%	1 864	69,9%	623,0%		
Planning and Development	3 264	3 264	149	4,5%	3 267	99,8%	5 032	154,2%	13 476	410,4%	21 924	667,6%	1 864	69,9%	623,0%		
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 339	34 339	733	2,1%	11 721	34,1%	9 696	28,2%	4 112	12,0%	22 281	64,6%	11 638	114,2%	(64,7%)		
Energy services	19 372	19 372	733	3,8%	10 304	53,2%	1 838	9,5%	3 797	19,6%	16 692	86,2%	8 721	110,9%	(51,9%)		
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	14 967	14 967	-	-	1 418	9,5%	3 857	25,8%	315	2,1%	5 274	35,3%	498	33,3%	(56,5%)		
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bw Debt Written Off to Debtors		Impairment -Bsd Debtors No Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Waste	1 438	1,3%	1 642	1,4%	1 225	1,1%	1 08 202	95,2%	113 511	14,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 988	2,6%	1 589	2,0%	1 444	1,9%	72 517	93,5%	77 537	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 307	2,2%	1 844	1,9%	2 026	2,0%	85 564	93,8%	91 661	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 547	1,2%	1 498	1,2%	1 446	1,1%	125 613	96,0%	130 104	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	800	1,2%	874	1,2%	883	1,2%	71 706	98,9%	74 344	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 304	100,0%	2 304	3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 938	1,7%	3 943	1,7%	3 892	1,8%	214 442	94,8%	226 756	29,6%	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	,1%	37	,1%	83	,2%	38 171	89,8%	38 332	5,1%	-	-	-	-
Total By Income Source	12 238	1,6%	11 426	1,5%	11 083	1,4%	730 780	95,5%	765 508	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	406	2,4%	375	2,2%	342	2,0%	16 097	93,9%	17 220	2,2%	-	-	-	-
Commercial	4 323	1,9%	3 491	1,5%	3 499	1,5%	215 296	95,0%	226 613	29,6%	-	-	-	-
Households	7 508	1,4%	7 561	1,4%	7 242	1,4%	489 367	85,7%	521 875	68,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 238	1,6%	11 426	1,5%	11 083	1,4%	730 780	95,5%	765 508	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	28	,2%	2 437	16,1%	4 746	31,4%	7 888	52,2%	15 099	5,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions (Retirement)	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50 888	18,3%	4 180	1,5%	8 031	3,2%	214 299	75,9%	277 398	94,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	51 027	17,4%	6 617	2,3%	12 777	4,7%	222 187	75,7%	283 608	100,0%

Contact Details

Municipal Manager	Mr. Johnny Molepoets	017 773 2031
Financial Manager	Mr. Clément Leboucq	017 773 1262

Source: Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																	
Operating Revenue	653 881	675 815	234 007	35,8%	194 582	29,8%	79 077	11,7%	146 399	22,1%	657 065	97,2%	42 848	60,0%	248,7%		
Exchange Revenue																	
Service charges - Electricity																	
Service charges - Water	83 000	81 985	22 060	26,9%	22 296	27,1%	31 738	38,9%	(17 765)	(15,7%)	83 319	77,8%	17 870	83,1%	(17,2%)		
Service charges - Waste Water Management	8 000	8 000	1 951	24,4%	2 150	27,0%	2 230	28,3%	2 229	28,1%	8 119	114,0%	1 957	15,9%	30,4%		
Service charges - Waste Management	4 500	4 468	1 373	30,5%	1 314	29,2%	1 315	29,2%	1 243	27,6%	5 244	116,6%	1 143	70,3%	8,7%		
Sale of Goods and Rendering of Services	77	690	187	243,1%	294	382,4%	108	15,7%	47	6,8%	637	92,3%	11	142,1%	326,2%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	42 000	54 031	13 229	31,5%	14 154	33,7%	14 767	27,3%	12 347	22,9%	54 496	100,9%	12 523	90,3%	(1,4%)		
Interest earned from Current and Non Current Assets	2 500	1 675	615	24,6%	255	10,2%	682	40,7%	1 775	106,2%	3 331	198,5%	158	13,0%	1 024,4%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent from Fixed Assets	170	295	83	37,3%	61	38,1%	83	21,3%	57	19,2%	244	82,7%	42	164,7%	36,5%		
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 201	12 723	971	30,4%	98	1,1%	2 551	20,1%	1 388	11,0%	4 956	36,0%	(4 026)	126,8%	(134,7%)		
Non-Exchange Revenue																	
Property rates	40 000	38 400	11 970	29,9%	12 108	30,3%	12 653	32,9%	11 404	29,9%	41 225	125,3%	11 891	87,2%	(4,1%)		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	450	230	7	1,6%	8	1,8%	3	1,4%	13	5,8%	31	13,8%	9	8,2%	46,5%		
Losses or permits	4 548	6 748	1 534	29,7%	7	0,1%	2 183	32,2%	1 716	25,4%	5 227	77,5%	1 146	107,9%	181,9%		
Transfer and subsidies - Operational	466 443	466 821	180 226	38,9%	141 530	30,4%	16 737	2,3%	120 315	27,7%	467 208	80,0%	223	91,4%	58 022,5%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	26	0,0%	-	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	679 638	674 191	115 157	16,9%	128 351	18,9%	141 225	20,9%	159 470	23,7%	544 203	80,7%	134 661	78,3%	18,4%		
Employee related costs	217 630	224 917	54 556	25,0%	54 746	25,1%	59 689	24,8%	55 621	24,5%	220 796	80,2%	52 407	98,9%	6,4%		
Renewal and maintenance	26 800	26 800	6 704	25,0%	6 104	22,7%	6 065	22,6%	6 241	23,2%	25 164	89,8%	5 811	91,9%	6,7%		
Inventory consumed	18 500	18 310	1 008	5,4%	4 765	25,8%	3 685	22,9%	2 301	14,1%	11 756	72,1%	3 837	80,4%	(40,9%)		
Debt impairment	77 320	77 320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	61 320	61 320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 200	3 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	156 030	168 037	28 651	18,0%	45 456	28,8%	37 477	22,7%	49 187	29,1%	160 769	95,1%	42 959	110,5%	14,5%		
Transfer and subsidies	8 450	8 450	494	5,8%	1 923	19,0%	2 123	24,9%	4 424	52,4%	8 544	101,1%	1 569	126,4%	181,9%		
Intangible debt write-off	-	-	191	24	-	-	-	-	64	4,8%	1 845	24	24	91,3%	18 426,3%		
Operational costs	107 078	86 728	23 262	22,0%	15 737	14,7%	36 182	41,7%	36 841	42,5%	112 332	129,5%	27 954	90,8%	31,8%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(25 757)	1 624	118 851		66 231		(62 148)		(10 071)		112 863		(91 815)				
Transfers and subsidies - capital (monetary allocations)	153 660	153 660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (grants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	127 903	155 284	118 851		66 231		(62 148)		(10 071)		112 863		(91 815)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	127 903	155 284	118 851		66 231		(62 148)		(10 071)		112 863		(91 815)				
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	127 903	155 284	118 851		66 231		(62 148)		(10 071)		112 863		(91 815)				
Share of Surplus/(Deficit) attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/related subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	127 903	155 284	118 851		66 231		(62 148)		(10 071)		112 863		(91 815)				

Part 2: Capital Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure																
Source of Finance	158 577	152 155	14 701	9,3%	45 727	28,8%	35 488	23,3%	40 221	26,4%	156 137	89,5%	50 692	78,9%	(20,7%)	
National Government	145 977	146 055	10 017	6,9%	38 068	26,1%	35 488	24,3%	39 697	27,2%	123 269	84,4%	37 458	92,7%	6,0%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Dispar/Agr	145 977	146 055	10 017	6,9%	38 068	26,1%	35 488	24,3%	39 697	27,2%	123 269	84,4%	37 458	92,7%	6,0%	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	12 600	6 100	4 684	37,2%	7 640	60,8%	-	-	524	8,6%	12 848	210,6%	15 233	43,7%	(96,0%)	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	158 677	152 155	14 701	9,3%	45 727	28,8%	35 488	23,3%	41 620	27,4%	137 635	90,4%	50 692	77,8%	(17,9%)	
Municipal governance and administration	11 400	0	-	-	-	-	-	-	-	1 227	1,2%	-	-	(100,0%)		
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 400	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 358	15 520	482	4,2%	2 077	18,3%	2 291	14,9%	4 264	27,5%	9 115	58,7%	5 645	102,0%	(4,5%)	
Community and Social Services	10 058	14 408	482	4,8%	2 077	20,6%	2 291	15,9%	3 740	25,9%	8 591	59,6%	5 645	102,6%	(3,7%)	
Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	1 100	-	-	-	-	-	-	-	524	47,6%	524	47,6%	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	96 477	43 633	4 677	4,7%	12 819	12,8%	10 108	23,2%	9 506	21,8%	36 910	84,6%	20 228	98,1%	(63,0%)	
Planning and Development	96 477	43 633	4 677	4,7%	12 819	12,8%	10 108	23,2%	9 506	21,8%	36 910	84,6%	20 228	98,1%	(63,0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	37 442	92 996	9 541	25,5%	31 031	82,9%	23 089	24,8%	27 850	29,9%	91 511	98,4%	23 591	65,6%	18,1%	
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy services	-	-	5 915	-	15 504	-	14 234	28,0%	16 229	31,9%	54 884	106,0%	10 507	40,2%	54,6%	
Water Management	37 442	42 171	3 623	9,7%	12 527	33,5%	8 855	21,0%	11 621	27,6%	36 827	86,9%	13 065	77,0%	(11,2%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities																
Receipts	709 857	545 771	274 840	38,7%	256 239	36,1%	185 326	34,0%	210 375	38,5%	826 779	169,8%	69 853	83,1%	201,2%	
Property rates	46 044	46 044	11 518	25,0%	17 809	37,1%	7 662	16,3%	7 383	18,0%	43 611	83,9%				

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	63	100,0%	-	-	-	-	-	-	63	5%
Loan repayments	11 745	101,9%	(223)	(1,9%)	6	,1%	1	-	11 529	99,5%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Audits-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 808	101,9%	(223)	(1,9%)	6	,1%	1	-	11 592	100,0%

Contact Details

Municipal Manager	Ms Monica Mathan Mathabela	013 973 1191
Financial Manager	Ms Ronisee Klaas	013 873 1191

Source: Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																	
Operating Revenue	299 891	298 830	112 440	37,5%	96 914	32,3%	83 077	27,8%	3 823	1,3%	296 254	99,1%	4 519	98,6%	(15,4%)		
Exchange Revenue																	
Service charges - Electricity																	
Service charges - Waste Management																	
Service charges - Waste Management																	
Sale of Goods and Rendering of Services		50			43		(17)	(34,0%)	(10)	(20,5%)	23	46,3%			(100,0%)		
Agency services																	
Interest																	
Interest earned from Receivables																	
Interest earned from Current and Non Current Assets	9 013	9 013	1 405	15,6%	1 140	12,8%	2 850	29,2%	2 588	28,7%	7 775	86,3%	1 828	65,5%	41,8%		
Dividends	175												153		90,4%		
Rent on Land																	
Rent from Fixed Assets	711	350	8	1,1%							8	2,3%	2	2,1%	(100,0%)		
License and permits	1 782	1 092	126	7,1%							126	11,6%	133	83,3%	(100,0%)		
Operational Revenue	414	564	79	19,1%	207	50,1%	87	17,2%	105	18,6%	488	86,6%	289	199,1%	(63,8%)		
Non-Exchange Revenue																	
Property rates																	
Surcharges and Taxes																	
Fines, penalties and forfeits																	
Licences of permits																	
Transfer and subsidies - Operational	267 586	287 586	110 810	38,5%	95 514	33,2%	80 296	27,9%	1 170	4%	287 791	100,1%	2 117	100,0%	(44,7%)		
Interest																	
Fuel Levy																	
Operational Revenue																	
Gains or disposal of Assets																(100,0%)	
Other Gains																(100,0%)	
Discontinued Operations																	
Operating Expenditure	290 545	287 944	65 860	22,8%	77 165	26,8%	80 828	20,4%	77 715	26,1%	281 387	94,4%	69 164	92,0%	12,4%		
Employee related costs	179 242	162 371	37 748	22,2%	37 838	22,2%	38 592	22,5%	37 784	23,2%	149 943	92,3%	17 654	92,7%	(2%)		
Remuneration of councillors	18 570	29 378	5 001	26,5%	5 599	29,7%	4 042	15,8%	4 810	23,0%	19 461	65,9%	4 440	99,8%	8,2%		
Inventory																	
Inventory purchased	2 231	3 075	712	31,9%	993	44,5%	239	7,8%	1 126	36,0%	3 070	99,8%	1 146	138,3%	(5,1%)		
Depreciation and amortisation	12 070	12 053	6 075	50,3%	2 263	16,4%	4 788	37,2%	11 921	102,1%	102,1%	102,1%	1 645	91,7%	185,1%		
Interest	9 532	11 917	5 983	62,8%	5 983	62,8%	5 983	62,8%	5 983	62,8%	11 621	100,0%	6 136	99,5%	(8,1%)		
Contracted services	39 983	40 966	10 918	27,3%	6 213	15,5%	7 482	18,3%	10 670	26,1%	35 291	86,1%	7 591	80,2%	40,7%		
Transfers and subsidies																	
Operational costs	37 617	46 885	11 250	30,0%	14 447	34,4%	10 392	22,2%	12 925	27,6%	49 044	104,6%	10 294	91,8%	25,0%		
Losses on disposal of Assets																(100,0%)	
Other Losses																(99,2%)	
Surplus/(Deficit)	9 146	888	46 780		19 749		22 249		(73 892)		14 887		(64 645)				
Transfers and subsidies - capital (monetary allocations)	2 516	2 516														100,0%	
Surplus/(Deficit) after capital transfers and contributions	11 662	3 402	46 780		19 749		22 249		(73 892)		14 887		(62 242)				
Income Tax																	
Surplus/(Deficit) after Income Tax	11 662	3 402	46 780		19 749		22 249		(73 892)		14 887		(62 242)				
Share of Surplus/Deficit attributable to Joint Venture																	
Share of Surplus/Deficit attributable to minorities																	
Surplus/(Deficit) attributable to municipality	11 662	3 402	46 780		19 749		22 249		(73 892)		14 887		(62 242)				
Share of Surplus/Deficit attributable to Associate																	
Intercompany/related subsidiary transactions																	
Surplus/(Deficit) for the year	11 662	3 402	46 780		19 749		22 249		(73 892)		14 887		(62 242)				

Part 2: Capital Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure																
Source of Finance	28 918	38 391	2 587	9,0%	8 925	33,2%	5 341	19,0%	9 782	25,4%	29 616	89,3%	9 038	56,7%	21,5%	
National Government	2 516	2 500	380	15,1%	810	32,2%	228	9,0%	660	27,6%	2 678	86,9%	707	66,5%	(6,8%)	
Provincial Government																
District Municipality																
Transfers and subsidies - capital (monetary allocations)	2 516	2 500	380	15,1%	810	32,2%	228	9,0%	660	27,6%	2 678	86,9%	707	66,5%	(6,8%)	
Transfers recognised - capital																
Borrowing																
Internally generated funds	24 400	36 001	2 208	9,0%	8 115	33,3%	5 113	14,2%	9 103	25,3%	24 538	68,2%	7 331	56,0%	24,2%	
Capital Expenditure Functional	28 918	38 391	2 587	9,0%	8 925	33,2%	5 341	19,0%	9 782	25,4%	29 616	89,3%	9 038	56,7%	21,5%	
Municipal governance and administration	6 950	10 512	67	1,0%	4 083	58,7%	1 375	13,1%	3 055	29,1%	8 580	81,6%	566	46,6%	440,1%	
Executive and Council		1 347														
Finance and administration	6 950	9 165	67	1,0%	4 083	58,7%	1 375	15,0%	3 055	33,3%	8 580	93,8%	566	48,9%	440,1%	
Internal audit																
Community and Public Safety																
Community and Social Services																
Sport And Recreation																
Public Safety																
Housing																
Health																
Economic and Environmental Services	14 466	19 511	896	6,2%	1 620	11,2%	3 804	19,5%	5 845	30,5%	12 265	62,9%	5 856	62,0%	5,1%	
Planning and Development	2 500	5 833			68	2,6%	3 353	80,8%	151	2,2%	4 281	73,2%	1 961	34,8%	(91,8%)	
Road Transport	12 186	13 678	896	7,4%	822	7,8%	269	2,0%	5 787	42,3%	7 874	57,8%	3 703	80,9%	56,1%	
Environmental Protection																
Trading Services	5 500	8 567	1 624	29,5%	3 221	58,6%	182	1,9%	763	9,1%	5 770	69,0%	1 814	59,9%	(57,9%)	
Energy services																
Water Management	4 000	6 908	1 624	40,8%	2 884	71,1%	182	2,3%	233	3,4%	4 804	71,0%	1 471	48,9%	(64,1%)	
Waste Water Management	1 500	1 458			337	22,4%					868	58,4%	343	64,7%	54,4%	
Waste Management																
Other																

Part 3: Cash Receipts and Payments

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities																
Receipts	314 707	301 348	582 710	185,2%	437 644	138,1%	609 841	202,4%	169 798	56,3%	1 799 993	587,3%	245 442	664,5%	(90,8%)	
Property rates																
Service charges																
Other revenue	299 545	2 696	566 423	189,1%	417 801	139,5%	497 403	164,1%	164 418	7 996,0%	1 646 640	80 650,0%	262 771	81 492,0%	(37,4%)	
Transfers and Subsidies - Operational	2 516	2 516	1 015	40,2%	1 130	32,0%	82 364	27,9%	220	0,9%	83 056	29,9%	1 961	102,5%	(100,0%)	
Transfers and Subsidies - Capital																
Interest	9 013	9 013	1 409	15,6%	1 140	12,8%	2 850	29,2%	2 588	28,7%	7 775	86,3%	1 828	31,3%	41,8%	
Dividends	175		175										153		93,4%	
Payments	(278 459)	(284 950)	(63 072)	23,4%	(129 936)	46,3%	(97 645)	34,3%	(119 534)	42,0%	(439 292)	154,1%	(285 913)	214,1%	(82,3%)	
Suppliers and employees	(699 476)	(713 366)	(63 072)	34,5%	(129 599)	47,8%	(97 649)	35,7%	(119 534)	43,8%	(439 292)	160,7%	(285 917)	224,4%	(58,2%)	
Finance charges	(9 013)	(11 917)														
Transfers and subsidies - capital																
Net Cash from/(to) Operating Activities	36 218	16 383</														

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts No Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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 Debts														
Interest on Inter-Debtor Accounts														
Recoverable unauthorised, irregular or business and wasteful Expenditure														
Other														
Total By Income Source														
Debtors Age Analysis By Customer Group														
Organs of State														
Commercial														
Households														
Other														
Total By Customer Group														

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Dr. Nontobeko Mahabeta	013 759 8531
Financial Manager	Mr. M. Mokoena	013 759 8513

Source: Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: EMAKHAZENI (MP314)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	315 820	302 118	92 453	26,3%	64 698	20,5%	89 851	23,1%	42 110	13,8%	269 111	88,1%	78 254	88,3%	(48,2%)
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	94 435	74 936	11 162	11,8%	11 892	12,7%	11 174	14,9%	9 804	13,2%	44 222	59,0%	15 758	78,6%	(32,2%)
Service charges - Water	20 219	19 121	4 914	24,2%	4 635	22,9%	4 943	25,9%	3 913	20,5%	18 406	96,3%	5 899	91,6%	(33,7%)
Service charges - Waste Water Management	13 074	14 175	3 536	27,0%	3 551	27,2%	3 543	25,9%	3 474	24,5%	14 706	99,0%	2 226	101,4%	7,7%
Service charges - Waste Management	11 424	11 424	2 785	24,4%	2 801	24,5%	2 788	24,4%	2 527	24,1%	11 130	87,6%	2 558	89,8%	2,0%
Sale of Goods and Renovation of Services	1 109	572	126	11,3%	135	12,2%	102	17,8%	57	9,9%	418	73,2%	168	50,4%	(85,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 000	12 925	-	-	-	-	10 626	82,2%	3 804	29,4%	14 420	111,6%	10 295	276,0%	(83,0%)
Interest earned from Current and Non Current Assets	3 200	1 640	413	12,9%	407	12,7%	421	25,7%	586	34,5%	1 807	110,2%	395	17,6%	43,1%
Dividends	-	-	-	-	-	-	11	-	11	-	44	100,0%	18	113,0%	(25,1%)
Rent on Land	-	44	11	-	11	-	11	25,0%	11	25,0%	44	100,0%	18	113,0%	(25,1%)
Rental from Fixed Assets	235	1 157	210	89,2%	325	134,4%	413	35,7%	531	45,9%	1 478	127,8%	4 120	160,9%	(23,5%)
Licence and permits	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 120	3 168	325	10,4%	214	6,9%	21	1,0%	108	5,0%	668	30,4%	357	19,0%	(69,6%)
Non-Exchange Revenue															
Property rates	69 422	73 576	37 829	54,5%	12 609	18,6%	13 198	17,9%	12 891	17,5%	76 304	104,4%	12 182	108,2%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 537	4 468	(20)	(2%)	158	1,9%	-	-	147	3,3%	325	7,3%	1 912	18,9%	(52,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	45 887	45 887	31 183	36,3%	27 518	32,0%	22 610	26,3%	3 946	4,2%	85 258	99,3%	17 300	87,2%	(77,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant on disposal of Assets	-	-	-	-	-	-	-	-	-	-	2	-	0	-	567,0%
Other Gains	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	384 307	416 561	67 588	17,6%	58 195	14,6%	47 018	11,3%	42 289	10,2%	213 089	51,2%	118 285	71,2%	(84,2%)
Employee related costs	121 379	121 379	29 825	24,6%	20 445	16,8%	11 174	9,2%	1 120	9%	82 564	61,5%	60 360	101,3%	(88,1%)
Remuneration of councillors	8 811	8 811	85	1,0%	161	1,9%	116	1,3%	116	1,3%	535	4,3%	2 884	39,1%	(84,1%)
Own equipment - electricity	76 000	79 315	25 645	33,7%	14 900	18,9%	15 946	19,0%	13 556	17,1%	64 339	86,2%	18 425	99,4%	(26,0%)
Inventory consumed	29 808	33 479	3 770	12,7%	5 233	18,0%	7 713	21,0%	6 693	26,0%	25 599	76,2%	5 887	71,8%	47,7%
Debt impairment	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 450	49 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 000	17 544	3 005	90,1%	3 370	84,3%	5 306	30,2%	4 700	27,3%	17 070	87,3%	2 404	192,8%	89,3%
Contracted services	20 838	32 978	2 868	13,8%	7 407	35,8%	3 255	10,0%	9 356	28,4%	22 989	69,7%	20 212	100,5%	(53,2%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transferable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	23 721	23 158	1 787	7,5%	5 530	27,4%	4 369	18,9%	4 803	19,9%	16 068	89,5%	8 154	75,7%	(43,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	550	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 811)	(114 443)	24 865		6 501		22 832		(189)		56 012		(40 011)		
Transfer and subsidies - capital (monetary allocations)	53 258	53 258	4 796	8,9%	825	1,5%	5 558	10,4%	1 302	51,4%	38 502	72,3%	14 398	8,9%	80,0%
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 359)	(61 185)	29 634		9 326		28 380		27 184		94 514		(25 612)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax	(15 359)	(61 185)	29 634		9 326		28 380		27 184		94 514		(25 612)		
Share of Surplus/(Deficit) attributable to Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to businesses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 359)	(61 185)	29 634		9 326		28 380		27 184		94 514		(25 612)		
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inter-company/related subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 359)	(61 185)	29 634		9 326		28 380		27 184		94 514		(25 612)		

Part 2: Capital Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	71 834	58 142	7 890	10,7%	9 590	13,3%	9 048	13,8%	12 846	22,1%	38 174	85,7%	22 981	104,4%	(44,1%)
Source of Finance															
National Government	53 258	53 258	6 967	13,1%	9 133	17,1%	7 550	14,2%	12 406	23,3%	35 656	67,7%	12 888	104,7%	(3,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloc)/Debtwrt Agr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer recognised - capital	53 258	53 258	6 967	13,1%	9 133	17,1%	7 550	14,2%	12 406	23,3%	35 656	67,7%	12 888	104,7%	(3,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 576	4 884	723	3,9%	457	2,6%	498	10,2%	440	9,0%	2 118	43,4%	10 063	103,3%	(95,6%)
Capital Expenditure Functional	71 834	58 142	7 844	10,9%	9 800	13,6%	8 848	13,0%	12 846	22,1%	30 530	66,3%	24 481	106,0%	(47,5%)
Municipal governance and administration	4 500	3 411	230	5,1%	322	7,2%	468	14,6%	343	10,1%	1 353	40,6%	1 063	69,6%	(67,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 500	3 411	230	5,1%	322	7,2%	468	14,6%	343	10,1%	1 383	40,8%	1 063	69,7%	(67,7%)
Internal audit	2 000	187	-	-	-	-	-	-	0	0,2%	0	2%	-	-	(100,0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 350	150	-	-	-	-	-	-	0	0,2%	0	2%	-	-	(100,0%)
Public Safety	850	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 692	10 965	326	1,8%	2 650	14,9%	1 127	10,3%	4 389	40,1%	8 402	77,4%	1 854	111,3%	137,2%
Planning and Development	4 000	150	14	0,3%	210	5,2%	1 275	8,4%	750	4,9%	9 902	65,4%	5 716	118,3%	(68,8%)
Road Transport	13 692	10 815	312	2,3%	2 614	18,1%	1 127	10,4%	4 389	40,1%	8 402	78,2%	1 854	114,3%	181,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 643	43 8													

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Waste														
Trade and Other Receivables from Exchange Transactions - Electricity														
Receivables from Nonexchange 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														
Receivables unauthorised, irregular or trifling and wasteful expenditure														
Other														
Total By Income Source														
Debtors Age Analysis By Customer Group														
Organis of State														
Commercial														
Households														
Other														
Total By Customer Group														

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pension/Retirement										
Loan repayments										
Trade Creditors	29 501	13.3%	8 356	3.8%	13 086	5.9%	170 214	77.0%	221 157	100.0%
Auditor-General										
Other										
Total	29 501	13.3%	8 356	3.8%	13 086	5.9%	170 214	77.0%	221 157	100.0%

Contact Details

Financial Manager	Ms S Tshepo	013 253 7628
Financial Manager	Mr A M Tshesane	013 253 7711

Source: Local Government Database

1 All figures in this report are unaudited

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 008	2.1%	23 552	1.2%	21 437	1.2%	1 707 460	95.4%	1 789 454	23.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 947	7.8%	25 951	2.9%	20 389	1.8%	1 138 844	38.0%	1 287 137	17.2%	(38 161)	(3.0%)	-	-
Receivables from Non-exchange Transactions - Property Rates	78 575	6.1%	24 611	2.9%	22 116	2.3%	647 264	37.0%	872 522	13.0%	(27 486)	(2.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 579	2.0%	6 406	1.3%	7 829	1.2%	608 664	35.5%	637 477	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 679	2.5%	8 553	1.9%	7 098	1.7%	433 570	33.9%	461 800	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	1 848	100.0%	1 848	-	-	-	-	-
Interest on Asset Debit Accounts	63 825	10.0%	31 808	5.0%	31 317	4.9%	519 248	30.2%	640 198	8.6%	(31 173)	(4.0%)	-	-
Recoverable unauthorised, irregular or fraudulent expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	483	-	436	-	240	-	1 680 032	99.9%	1 681 191	22.5%	-	-	-	-
Total By Income Source	305 089	4.1%	123 575	1.7%	112 032	1.5%	6 932 030	92.8%	7 472 725	100.0%	(104 830)	(1.4%)	-	-
Debtors Age Analysis By Customer Group														
Organic of Sale	7 283	6.0%	5 378	4.4%	5 365	4.4%	102 350	85.2%	121 364	1.6%	-	-	-	-
Commercial	238 415	3.9%	85 742	1.8%	80 236	1.5%	5 744 583	93.1%	6 109 961	81.8%	(104 830)	(1.7%)	-	-
Households	58 390	4.9%	22 557	1.9%	16 441	1.4%	1 084 091	91.3%	1 181 480	15.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	305 089	4.1%	123 575	1.7%	112 032	1.5%	6 932 030	92.8%	7 472 725	100.0%	(104 830)	(1.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bank Electricity	397 885	9.8%	153 348	3.7%	5 302	1%	3 550 537	88.6%	4 150 159	58.2%
Bank Water	-	-	11 438	15.5%	1 034	1.4%	61 489	83.1%	73 960	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	14 302	100.0%	-	-	-	-	-	-	14 302	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	208 216	7.2%	34 097	1.2%	15 982	0%	2 640 144	91.1%	2 698 433	40.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	620 402	11.7%	198 881	2.8%	22 408	2%	8 295 170	88.2%	7 138 880	100.0%

Contact Details

Municipal Manager	Mr Murphy Scwe Meyzela	013 680 6208
Finance Manager	Ms Jabuile Precious Hlatshway	013 680 6241

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																	
Operating Revenue	359 811	386 831	132 904	36,5%	119 283	33,1%	109 208	27,3%	37 754	10,3%	390 147	106,4%	14 805	99,8%	158,5%		
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	132	376	27	20,7%	3	2,1%	458	123,9%	410	110,8%	888	242,7%	21	52,0%	1 819,2%		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	36	36	-	-	-	-	9	23,8%	1	3,8%	10	27,8%	230	84,9%	(96,4%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	10 964	19 114	2 405	21,9%	2 886	26,4%	4 102	21,5%	8 705	82,2%	25 112	131,4%	7 768	113,0%	102,2%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 700	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
License and permits	510	800	220	43,1%	256	50,8%	254	47,4%	233	38,9%	866	161,0%	-	-	(100,0%)		
Operational Revenue	11 452	11 892	2 394	20,9%	5 133	44,8%	2 636	23,8%	17 740	156,9%	27 904	251,6%	2 194	77,9%	708,5%		
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	326 119	335 119	127 856	38,7%	110 901	33,1%	82 747	27,7%	3 883	1,1%	335 257	100,0%	4 301	100,1%	(16,8%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	381 748	387 555	81 641	21,4%	93 558	24,5%	85 488	22,1%	94 062	24,3%	354 748	91,5%	88 838	91,7%	8,1%		
Employee related costs	217 753	217 023	49 695	22,8%	50 036	23,0%	51 166	23,8%	49 934	23,0%	200 751	92,5%	44 468	92,4%	12,3%		
Renewal of equipment	14 820	15 124	3 797	25,8%	3 614	24,8%	3 479	22,9%	3 311	22,1%	14 461	95,2%	3 980	77,9%	14,0%		
Bus purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	3 048	3 045	153	5,0%	686	22,8%	723	23,7%	559	28,2%	2 430	79,8%	1 813	78,6%	(52,8%)		
Plant equipment	25 544	25 544	6 197	24,3%	6 042	23,7%	5 308	21,1%	4 150	16,2%	22 287	87,3%	4 056	90,7%	2,2%		
Depreciation and amortisation	1 095	1 095	-	-	-	-	2	0,2%	(2)	(2,0%)	-	-	-	-	(100,0%)		
Interest	47 961	46 227	8 002	18,8%	12 847	27,6%	5 478	11,9%	13 708	29,7%	41 136	88,0%	11 283	96,3%	21,4%		
Transfer and subsidies	3 152	5 960	205	6,5%	3 646	122,9%	514	15,9%	2 858	47,9%	7 822	151,2%	1 487	86,8%	92,1%		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	68 364	73 476	12 673	18,5%	16 317	23,9%	17 826	24,3%	19 033	25,9%	65 849	86,6%	32 439	92,7%	(15,2%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(21 937)	(20 724)	51 263		25 725		14 720		(4 309)		35 399		(4 034)				
Transfer and subsidies - capital (monetary allocations)	2 476	2 476	486	19,6%	487	19,7%	45	1,8%	1 459	58,9%	2 476	100,0%	1 160	99,9%	25,7%		
Transfer and subsidies - fiscal (in kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(19 360)	(18 248)	51 749		26 212		14 765		(54 850)		37 875		(72 873)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(19 360)	(18 248)	51 749		26 212		14 765		(54 850)		37 875		(72 873)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Municipality	(19 360)	(18 248)	51 749		26 212		14 765		(54 850)		37 875		(72 873)				
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Interactors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(19 360)	(18 248)	51 749		26 212		14 765		(54 850)		37 875		(72 873)				

Part 2: Capital Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure																
Source of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (in kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	7 820	6 840	128	1,6%	2 208	28,2%	1 033	15,1%	648	9,5%	4 017	58,7%	622	48,0%	4,3%	
Municipal governance and administration	7 820	6 840	128	1,6%	2 208	28,2%	1 033	15,1%	648	9,5%	4 017	58,7%	518	46,2%	25,2%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 820	6 840	128	1,6%	2 208	28,2%	1 033	15,1%	648	9,5%	4 017	58,7%	518	46,2%	25,2%	
Interest and	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities																
Receipts	351 423	350 193	150 489	42,8%	120 707	34,3%	102 129	29,2%	23 336	6,7%	396 701	113,3%	33 740	142,6%	(30,7%)	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	130	370	36	27,4%	3	2,4%	424	114,7%	471	127,3%	934	252,8%	25	59,7%	1 819,1%	
Other revenue	3 343	1 173	19 292	439,2%	3 973	167,9%	322	27,4%	292	24,9%	14 820	1 263,5%	22 251	14 879,8%	(98,7%)	
Transfer and Subsidies - Operational	326 414	335 119	133 510	39,7%	110 357	31,7%	96 464	28,5%	36 868	10,9%	336 596	100,0%	422	100,3%	(76,8%)	
Transfer and Subsidies - Capital	19 478	13 478	8 531	50,7%	19 464	77,8%	4 916	36,5%	20 411	151,6%	42 625	316,9%	10 941	503,5%	86,6%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(356 204)	(362 011)	(11 647)</													

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Waste														
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 Debts														
Interest on Annual Debt Accounts														
Recoverable unauthorised, irregular or bulked and wasted expenditure														
Other														
Total By Income Source														
Debtors Age Analysis By Customer Group														
Organis of State														
Commercial														
Households														
Other														
Total By Customer Group														

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE Deductions										
VAT (deductible input)										
Pensions / Retirement										
Loan repayments										
Trade Creditors							39	100,0%	39	100,0%
Auditor-General										
Other										
Total							39	100,0%	39	100,0%

Contact Details

Municipal Manager	Mr Ce Habibe	017 801 7008
Financial Manager	Mr Zacharia Robert Duthiezi	017 801 7213

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure																	
Operating Revenue	2 828 808	2 832 982	620 920	22,0%	598 347	20,1%	615 100	21,7%	498 319	17,6%	2 302 887	81,3%	460 003	81,7%	8,3%		
Exchange Revenue																	
Service charges - Electricity	788 382	788 382	128 532	16,3%	118 982	15,3%	118 825	15,3%	130 721	17,1%	495 240	64,6%	126 766	70,4%	3,1%		
Service charges - Water	628 426	628 426	108 870	17,0%	141 837	22,6%	151 417	24,1%	119 808	18,9%	518 932	82,6%	125 124	82,1%	(5,0%)		
Service charges - Waste Water Management	160 790	160 790	35 610	22,2%	37 371	23,2%	35 995	22,4%	36 489	22,7%	144 563	90,6%	32 388	85,2%	11,2%		
Service charges - Waste Management	162 988	162 988	35 212	21,6%	35 380	21,7%	35 315	21,7%	35 456	21,8%	141 372	86,7%	33 184	86,8%	6,8%		
Sale of Goods and Rendering of Services	4 865	4 865	1 716	35,3%	1 324	28,2%	1 334	27,4%	817	18,9%	5 341	108,8%	1 242	128,6%	(26,1%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	193 373	193 373	41 427	21,4%	46 501	24,0%	51 338	26,5%	57 798	29,9%	197 065	101,9%	30 340	83,3%	90,4%		
Interest earned from Current and Non Current Assets	14 825	14 825	3 567	24,1%	2 279	15,4%	8 808	45,9%	4 115	27,8%	16 773	113,1%	2 576	64,0%	58,8%		
Dividends	23	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets	5 158	5 158	1 004	35,0%	1 726	33,5%	2 483	48,1%	1 327	25,7%	7 340	142,3%	1 830	180,4%	(27,5%)		
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 957	11 957	182	1,7%	217	2,0%	212	1,9%	211	1,9%	832	7,3%	188	40,1%	26,7%		
Non-Exchange Revenue																	
Property rates	403 388	403 388	87 596	24,2%	95 798	23,8%	96 338	23,9%	90 696	22,5%	360 428	94,6%	89 880	100,0%	1,1%		
Surcharges and Taxes																	
Fines, penalties and forfeits	37 603	37 603	333	0,9%	380	1,0%	438	1,2%	1 965	5,2%	3 818	8,7%	1 345	10,7%	46,0%		
Licence or permits	408 252	413 695	113 408	30,9%	133 600	32,3%	137 442	32,5%	130 445	31,5%	520 000	125,0%	15 215	93,9%	(11,9%)		
Transfer and subsidies - Operational	20 596	20 596	4 093	19,7%	4 767	23,1%	5 353	26,0%	6 407	31,1%	26 580	99,9%	3 099	56,3%	106,8%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 775 340	2 798 488	600 845	21,6%	677 842	24,4%	714 090	25,5%	615 834	29,2%	2 808 412	100,4%	613 348	102,0%	(10,7%)		
Employee related costs	665 216	665 216	147 256	22,1%	148 858	22,4%	150 183	22,6%	153 728	23,1%	600 007	90,2%	144 125	88,7%	9,7%		
Remuneration of councillors	37 120	37 120	8 917	23,9%	8 185	21,9%	8 185	21,9%	8 273	22,0%	32 881	88,6%	6 110	75,2%	3,4%		
Bulk purchases - electricity	635 483	635 483	181 500	28,6%	197 605	30,9%	230 254	37,4%	185 737	29,4%	614 157	100,0%	134 862	146,0%	(44,5%)		
Inventory consumed	473 254	482 425	116 624	24,6%	120 303	25,4%	115 038	23,8%	122 050	25,3%	474 074	98,2%	146 881	124,9%	(16,9%)		
Debt impairment	210 273	210 273	29 272	13,9%	29 982	14,2%	29 194	14,0%	28 828	13,7%	117 288	55,8%	38 860	107,4%	(25,7%)		
Depreciation and amortisation	196 586	196 586	48 173	24,5%	50 992	25,9%	52 148	26,6%	52 148	26,6%	208 388	106,0%	50 393	107,4%	(5,7%)		
Interest	133 798	133 798	33 216	24,9%	89 343	66,9%	102 290	76,4%	86 730	64,2%	300 832	226,9%	83 864	117,1%	54,7%		
Contracted services	280 333	291 295	43 924	15,6%	57 384	19,7%	57 384	19,7%	81 206	27,5%	257 003	88,2%	62 279	73,7%	30,4%		
Transfers and subsidies	27 883	27 736	-	-	(6)	-	(46)	-	(29)	-	23 919	85,8%	98 824	452,4%	(76,2%)		
Investments (debt write-off)	-	-	-	-	-	-	-	-	-	-	89 865	100,0%	-	-	(100,0%)		
Operational costs	116 381	116 143	13 966	12,0%	30 084	25,9%	14 542	12,5%	27 828	24,0%	85 520	74,5%	19 433	74,9%	43,7%		
Losses on disposal of Assets	-	-	6	-	-	-	-	-	-	-	6	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	53 298	35 473	20 276		(108 495)		(98 990)		(117 515)		(505 725)		(453 345)				
Transfers and subsidies - capital (monetary allocations)	96 048	96 048	11 718	12,2%	23 557	24,5%	17 802	18,7%	78 046	81,3%	151 753	136,7%	33 385	35,9%	134,0%		
Transfers and subsidies - capital (grants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	149 317	132 521	31 994		(85 938)		(81 058)		(238 469)		(274 472)		(419 990)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	149 317	132 521	31 994		(85 938)		(81 058)		(238 469)		(274 472)		(419 990)				
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to municipality	149 317	132 521	31 994		(85 938)		(81 058)		(238 469)		(274 472)		(419 990)				
Share of Surplus/(Deficit) attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	149 317	132 521	31 994		(85 938)		(81 058)		(238 469)		(274 472)		(419 990)				

Part 2: Capital Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Capital Revenue and Expenditure																	
Source of Finance	183 882	189 281	16 932	10,3%	28 258	17,2%	32 833	18,0%	97 707	49,2%	175 730	88,6%	41 148	32,7%	137,5%		
National Government	77 635	54 114	15 957	20,6%	20 351	27,0%	20 474	21,6%	58 610	62,3%	116 012	123,3%	29 227	39,3%	100,0%		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	115 116	104 446	15 957	17,2%	20 993	22,6%	27 561	26,4%	1 966	18,8%	9 063	86,7%	4 061	41,2%	(51,6%)		
Transfers recognised - capital	92 752	104 561	15 957	17,2%	20 993	22,6%	27 561	26,4%	90 576	57,9%	125 065	119,6%	33 263	41,2%	82,0%		
Borrowing	71 130	93 700	935	1,3%	7 327	10,3%	5 272	5,6%	37 131	39,6%	50 665	54,1%	7 860	16,0%	372,4%		
Internally generated funds	183 882	189 281	16 932	10,3%	28 258	17,2%	34 043	17,2%	97 584	49,2%	176 709	89,2%	41 108	32,7%	136,6%		
Capital Expenditure Functional																	
Municipal governance and administration	16 330	39 730	93	0,6%	4 561	27,9%	521	1,3%	5 844	14,7%	11 015	27,7%	6 100	63,0%	(43,3%)		
Executive and Council	2 759	4 450	5	0,2%	144	5,2%	2	0,1%	2 582	58,0%	2 731	61,4%	1	0,1%	8 228 378,0%		
Finance and administration	13 580	30 280	88	0,6%	4 417	32,5%	521	1,5%	3 262	9,2%	8 288	23,5%	6 109	75,2%	(48,9%)		
Internal audit	13 250	11 850	-	-	476	3,6%	228	1,9%	6 802	56,9%	7 507	62,8%	95	1,3%	7 044,9%		
Community and Public Safety	5 850	4 550	-	-	-	-	705	15,5%	845	18,6%	1 550	34,1%	-	-	(100,0%)		
Sport and Recreation	7 400	7 400	-	-	476	6,4%	(476)	(6,4%)	5 957	80,5%	5 957	80,5%	95	1,8%	9 157,4%		
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 050	73 483	8 059	11,2%	16 191	22,0%	18 830	26,0%	34 272	46,7%	77 352	105,3%	15 564	41,9%	120,2%		
Planning and Development	59 315	64 593	8 059	13,7%	16 191	23,9%	18 820	29,1%	25 646	41,2%	59 716	100,0%	14 418	57,1%	54,8%		
Road Transport	13 300	8 720	-	-	-	-	-	-	7 622	87,0%	7 622	87,0%	1	0,1%	536 246,7%		
Environmental Protection	-	-	-	-	-	-	-	-	6	0,1%	4	0,1%	1 146	19,1%	(100,0%)		
Trading Services	62 252	73 118	8 780	14,1%	7 630	11,3%	14 463	18,9%	50 846	69,5%	80 920	110,7%	19 431	28,6%	180,7%		
Energy services	24 256	39 795	7 308	23,2%	2 854	8,3%	7 087	17,8%	27 723	64,7%	45 612	100,0%	10 779	45,9%	138,3%		
Water Management	10 000	3 600	-	-	-	-	521	5,4%	3 360	41,3%	4 442	46,7%	0	0,0%	1 233 390,0%		
Waste Management	9 586	1															

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 437	3,0%	25 383	2,3%	22 015	2,0%	1 023 463	92,7%	1 104 299	29,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 472	6,9%	13 158	3,0%	11 421	2,8%	383 745	87,4%	438 796	11,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 338	7,4%	11 109	3,4%	10 040	3,1%	282 274	80,1%	327 761	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 043	2,3%	8 207	2,2%	8 205	2,0%	386 990	82,9%	416 545	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 728	3,1%	8 508	2,3%	8 048	2,1%	551 667	87,5%	580 951	10,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 568	3,4%	29 383	3,0%	20 468	3,0%	619 724	90,8%	694 143	18,4%	-	-	-	-
Recoverable unauthorised irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	160 218	25,9%	2 874	,8%	3 348	,9%	266 411	71,5%	372 851	10,0%	-	-	-	-
Total By Income Source	235 756	6,3%	90 842	2,4%	83 635	2,2%	3 313 688	89,0%	3 723 931	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organis of State	4 200	8,6%	1 633	3,3%	1 091	2,2%	43 768	85,9%	46 792	1,3%	-	-	-	-
Commercial	118 666	33,5%	10 200	2,5%	8 742	2,5%	217 051	61,2%	354 702	9,5%	-	-	-	-
Households	112 787	2,4%	79 013	2,4%	73 812	2,2%	3 053 899	92,0%	3 319 521	89,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	235 756	6,3%	90 842	2,4%	83 635	2,2%	3 313 688	89,0%	3 723 931	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bank Electricity	178 796	26,5%	23 688	3,5%	55 412	8,2%	415 416	61,8%	674 312	14,3%
Bank Water	-	-	-	-	2 884	7,5%	36 931	99,5%	39 814	,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (includes input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	103 836	7,8%	2 891	,1%	20 073	,5%	3 890 566	96,8%	4 017 356	84,9%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	282 632	6,0%	26 580	,6%	78 488	1,7%	4 343 812	91,8%	4 731 092	100,0%

Contact Details

Municipal Manager	Ms S Mndobete	017 620 8279
Financial Manager	Ms B B. Sibole	017 620 8275

Source: Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	1 179 546	1 179 548	251 979	21,4%	232 315	19,7%	219 031	18,6%	212 058	18,0%	815 382	77,8%	189 875	95,7%	11,7%
Operating Revenue	1 179 546	1 179 548	251 979	21,4%	232 315	19,7%	219 031	18,6%	212 058	18,0%	815 382	77,8%	189 875	95,7%	11,7%
Exchange Revenue															
Service charges - Electricity	553 182	553 182	86 431	15,6%	82 742	15,0%	72 603	13,1%	107 804	19,5%	349 540	63,7%	92 338	86,1%	16,7%
Service charges - Water	90 288	90 288	20 011	22,2%	15 940	16,1%	19 895	20,2%	16 688	18,3%	72 414	73,6%	16 002	76,4%	3,9%
Service charges - Waste Water Management	71 887	71 887	9 927	13,8%	9 900	13,8%	9 823	12,7%	9 854	12,7%	39 522	55,0%	9 032	47,4%	5,1%
Service charges - Waste Management	29 965	29 965	7 127	23,8%	7 181	23,9%	7 124	23,8%	7 159	23,9%	29 581	98,7%	6 873	100,7%	4,2%
Sale of Goods and Rendering of Services	2 874	2 874	256	8,9%	237	8,3%	187	6,5%	280	10,0%	851	29,6%	254	89,5%	14,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	52 883	52 883	22 867	43,3%	25 412	48,1%	28 987	50,2%	27 140	47,0%	105 537	182,9%	19 682	113,4%	37,9%
Interest earned from Current and Non Current Assets	700	700	31	4,4%	284	40,6%	583	83,3%	1 572	224,9%	2 471	352,9%	1 641	257,3%	14,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets	2 100	2 100	394	18,7%	376	17,9%	411	19,6%	463	22,1%	1 643	78,3%	426	83,0%	8,8%
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	300	300	65	18,7%	54	15,4%	33	9,3%	44	12,6%	196	55,9%	95	77,3%	14,0%
Non-Exchange Revenue															
Property rates	181 833	181 833	45 171	24,9%	38 834	21,4%	35 181	19,4%	35 079	19,3%	155 268	85,4%	42 389	95,1%	17,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 500	6 500	115	1,8%	172	2,6%	258	4,0%	255	3,9%	800	12,3%	37	80,0%	584,2%
Licenses or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	158 754	158 754	59 444	37,4%	50 299	31,7%	42 660	26,9%	5 715	3,6%	158 142	99,6%	1 016	98,2%	482,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant or disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 272 188	1 272 188	292 776	23,0%	180 127	14,2%	212 139	16,7%	834 431	65,6%	1 519 474	119,4%	216 123	82,4%	286,1%
Employee related costs	305 229	305 229	66 820	21,9%	25 584	8,4%	38 186	11,9%	127 377	41,7%	250 789	82,1%	6 339	124,0%	(2 487,5%)
Financing of councillors	13 024	13 024	3 072	23,6%	3 209	24,6%	3 291	25,3%	3 261	25,3%	12 838	98,6%	3 032	141,0%	1,1%
Bulk purchases - electricity	469 965	469 965	171 948	36,6%	95 596	20,3%	73 153	15,6%	88 887	18,9%	429 564	91,4%	97 235	100,0%	(8,8%)
Inventory consumed	102 279	101 878	4 465	4,4%	4 325	4,2%	28 068	27,5%	243 379	238,0%	280 246	275,1%	35 665	84,4%	582,4%
Debt repayment	48 319	48 319	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 878	45 878	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	44 306	44 306	21 066	47,5%	18 833	42,5%	29 558	66,7%	241 242	544,5%	310 735	701,3%	19 857	103,6%	1 114,9%
Contracted services	120 293	120 893	14 722	12,2%	17 401	15,2%	31 158	25,8%	29 782	24,7%	84 042	69,5%	51 289	132,2%	(42,0%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	1 041	1 041	14	1,3%	45	4,3%	34	3,3%	6	0,6%	100	9,6%	34	15,0%	(77,5%)
Incommensurable debt written off	60 933	61 033	13 834	17,8%	14 120	23,2%	10 721	17,6%	28 907	47,4%	64 583	105,8%	14 306	84,9%	102,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(102 622)	(102 622)	(40 797)	-	52 188	-	6 892	-	(822 373)	-	(604 091)	-	(26 248)	-	-
Transfer and subsidies - capital (monetary allocations)	37 888	37 888	-	-	-	-	-	-	70 888	187,1%	70 888	187,1%	29 223	73,7%	142,6%
Transfer and subsidies - capital (in kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 734)	(64 734)	(40 797)	-	52 188	-	6 892	-	(551 487)	-	(533 204)	-	2 975	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(64 734)	(64 734)	(40 797)	-	52 188	-	6 892	-	(551 487)	-	(533 204)	-	2 975	-	-
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to municipality	(54 734)	(54 734)	(40 797)	-	52 188	-	6 892	-	(551 487)	-	(533 204)	-	2 975	-	-
Share of Surplus/(Deficit) attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54 734)	(54 734)	(40 797)	-	52 188	-	6 892	-	(551 487)	-	(533 204)	-	2 975	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	54 888	54 888	926	1,7%	18 940	34,5%	12 936	23,6%	22 940	41,8%	55 743	101,6%	15 537	47,8%	47,6%
Source of Finance	54 888	54 888	926	1,7%	18 940	34,5%	12 936	23,6%	22 940	41,8%	55 743	101,6%	15 537	47,8%	47,6%
National Government	37 888	37 888	383	1,0%	16 959	44,6%	11 742	31,0%	22 018	58,1%	51 143	135,0%	12 073	62,3%	82,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocations)	37 888	37 888	383	1,0%	16 959	44,6%	11 742	31,0%	22 018	58,1%	51 143	135,0%	12 073	62,3%	82,4%
Transfer and subsidies - capital (in kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	17 000	17 000	543	3,2%	1 941	11,4%	1 194	7,0%	922	5,4%	4 600	27,1%	3 464	30,5%	(73,4%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	54 888	54 888	926	1,7%	18 940	34,5%	12 936	23,6%	22 940	41,8%	55 743	101,6%	15 537	47,8%	47,6%
Municipal governance and administration	5 640	5 640	24	0,4%	2 381	42,2%	1 194	21,2%	1 311	(23,2%)	2 287	40,8%	124	2,3%	(1 155,2%)
Executive and Council	500	500	24	4,8%	-	-	-	-	-	-	24	4,8%	-	-	-
Finance and administration	5 140	5 140	-	-	2 381	46,3%	1 194	23,2%	1 311	(25,5%)	2 264	44,0%	124	2,3%	(1 155,2%)
Financial audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	1 907	100,0%	-	-	10	0,5%	1 917	100,0%	-	-	(100,0%)
Community and Social Services	-	-	-	-	1 907	100,0%	-	-	10	0,5%	1 907	100,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	10	0,5%	10	100,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 500	10 500	519	4,9%	226	2,2%	1 188	11,3%	2 299	21,9%	4 230	40,3%	12 084	117,5%	(81,0%)
Planning and Development	10 500	10 500													

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts (to Council Policy)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Waste	7 223	1,9%	4 466	1,1%	6 293	1,6%	373 750	95,4%	380 832	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 083	15,1%	15 121	5,9%	9 635	3,7%	194 887	75,3%	258 708	13,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 455	2,9%	8 232	2,0%	7 443	1,9%	368 125	83,1%	393 155	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 563	1,9%	2 560	1,6%	2 753	1,4%	181 622	95,2%	190 798	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 786	1,9%	2 174	1,9%	2 061	1,4%	138 781	95,2%	145 762	7,7%	-	-	-	-
Receivables from Exchange Transactions - Priority Rental Debtors	-	-	-	-	-	-	9 025	100,0%	9 025	5%	-	-	-	-
Interest on Other Debtor Accounts	10 637	2,2%	10 727	2,2%	10 007	2,1%	453 700	93,9%	484 571	25,7%	-	-	-	-
Recoverable unauthorised, irregular or builtless and wasteful Expenditure	-	-	-	-	-	-	7 655	100,0%	7 655	4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	74 808	4,0%	43 381	2,3%	38 193	2,0%	1 727 119	91,7%	1 883 499	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	13 655	18,0%	3 886	3,1%	3 927	2,4%	106 159	83,7%	126 742	6,7%	-	-	-	-
Commercial	35 282	8,8%	17 296	4,3%	13 596	3,4%	335 578	83,6%	401 751	21,3%	-	-	-	-
Households	25 869	1,9%	22 187	1,8%	21 524	1,6%	1 285 386	94,9%	1 354 965	71,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	74 808	4,0%	43 381	2,3%	38 193	2,0%	1 727 119	91,7%	1 883 499	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	12	100,0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (input less output)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	522 658	20,7%	36 413	1,4%	36 953	1,2%	1 941 958	76,7%	2 530 772	88,0%
Auditor-General	421	12,9%	721	21,9%	477	13,8%	3 286	51,6%	4 405	1%
Other	-	-	-	-	-	-	291 813	100,0%	291 813	10,3%
Total	523 040	18,5%	37 164	1,3%	30 570	1,1%	2 235 251	78,1%	2 826 024	100,0%

Contact Details

Municipal Manager	Mr Malose Lamoie	017 712 9613
Financial Manager	Ms Khonzofo Duba	017 712 9622

Source: Local Government Database

1. All figures in this report are unrounded

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure																		
Operating Revenue	875 103	713 460	187 858	26,3%	180 130	26,7%	188 582	23,8%	58 886	7,8%	602 438	84,4%	101 311	104,7%	(44,8%)			
Exchange Revenue																		
Service charges - Electricity	191 309	191 309	34 722	18,2%	37 856	19,8%	37 362	19,5%	23 846	12,4%	133 587	69,8%	43 842	121,8%	(46,1%)			
Service charges - Water	22 467	25 287	6 788	30,2%	8 880	28,9%	9 845	22,4%	4 326	16,3%	23 559	88,6%	5 657	138,5%	(23,3%)			
Service charges - Waste/Water Management	10 822	12 158	3 042	27,9%	3 089	28,3%	3 082	29,3%	2 811	19,9%	11 249	92,5%	2 818	101,7%	(27,9%)			
Service charges - Waste Management	13 110	14 211	3 556	27,4%	3 590	27,4%	3 577	25,2%	2 383	16,6%	13 118	92,3%	3 374	104,3%	(50,0%)			
Sale of Goods and Rendering of Services	2 056	1 500	453	22,3%	381	18,7%	340	22,5%	397	26,3%	1 570	104,1%	789	98,5%	(48,5%)			
Agency services																		
Interest			9 962		11 524		9 101		8 864		21 249		8 788		2,0%			
Interest earned from Receivables	23 410	35 977	9 962				21 454	56,7%			21 454	56,7%						
Interest earned from Current and Non Current Assets	156	292	254	163,1%	238	151,3%	362	35,5%	301	35,4%	1 203	121,3%	88	88	174,1%	308,8%		
Dividends																		
Rent on Land																		
Rent from Fixed Assets	788	1 165	286	36,2%	264	36,0%	289	23,1%	181	15,5%	1 020	87,6%	368	136,9%	(54,5%)			
Licence and permits	8	8	8															
Operational Revenue	133	1 048	17	1,3%	878	88,6%	8	0,8%	2	0,2%	906	86,4%	5	3,1%	(87,9%)			
Non-Exchange Revenue																		
Property rates	78 643	80 660	19 990	25,4%	20 043	25,5%	19 947	22,0%	13 332	14,7%	73 321	80,9%	18 897	87,1%	(28,8%)			
Surcharges and Taxes																		
Fines, penalties and forfeits	10 604	5 501	174	1,6%	188	1,8%	34	1,3%	205	3,7%	661	12,0%	143	9,6%	43,2%			
Licences or permits	82	82	14	16,9%	85	100,0%	85	100,0%	11	13,3%	186	226,2%	27	20,6%	(88,7%)			
Transfer and subsidies - Operational	314 410	321 410	118 548	37,3%	95 547	30,4%	83 152	26,5%			286 274	88,1%	15 239	100,0%	(88,8%)			
Interest	7 055	10 843																
Fuel Levy																		
Operational Revenue																		
Gains on disposal of Assets																		
Other Gains																		
Discontinued Operations																		
Operating Expenditure	678 878	758 727	141 813	20,9%	221 571	32,6%	107 495	14,2%	74 645	9,8%	546 324	71,9%	281 331	89,0%	(73,5%)			
Employee related costs	245 675	245 155	20 085	8,2%	102 492	41,7%	1 111	0,5%	(22)		123 608	50,4%	74 994	105,1%	(100,0%)			
Renovation of courtyards	17 400	15 973	1 364	7,8%	6 272	38,0%					7 637	50,7%	5 178	99,0%	(100,0%)			
Bulk purchases - electricity	189 408	189 408	32 411	16,9%	11 846	6,0%	71 770	42,4%	9 940	5,9%	145 967	86,2%	29 731	98,0%	(82,8%)			
Inventory consumed	7 183	27 004	8 887	123,6%	5 845	81,3%	3 188	44,3%			19 596	72,5%	23 813	243,2%	(84,4%)			
Depreciation and amortisation	87 213	87 213	63 018	72,4%	36 002	57,1%					32 025	50,8%	75 276	104,2%	(55,4%)			
Interest	14 519	27 702	7 308	50,3%	6 544	45,1%	14 173	51,2%	4 496	16,2%	32 521	117,4%	12 315	187,0%	(63,5%)			
Contracted services	50 813	66 889	29 858	58,0%	22 835	45,1%	2 088	3,2%	11 041	18,8%	65 821	98,1%	25 861	118,4%	(57,3%)			
Transfer and subsidies	1 465	8 357	1 831	129,0%	2 547	180,7%	7 531	30,3%	1 708	21,1%	8 478	101,4%	1 718	105,2%	2,8%			
Investment debt written off	528	528																
Operational costs	41 847	56 568	14 841	35,5%	27 098	64,8%	12 653	18,2%	11 683	18,8%	66 274	85,3%	31 848	95,4%	(63,3%)			
Losses on disposal of Assets																		
Other Losses																		
Surplus/(Deficit)	(773)	(45 267)	56 245		(41 441)		61 088		(18 779)		57 111		(180 020)					
Transfer and subsidies - capital (monetary allocations)	151 564	115 564			81 229	40,4%							81 229	55,9%	56 238	140,6%	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	147 789	71 297	56 245		19 788		61 088		(18 779)		118 340		(120 782)					
Income Tax																		
Surplus/(Deficit) after income tax	147 789	71 297	56 245		19 788		61 088		(18 779)		118 340		(120 782)					
Share of Surplus/Deficit attributable to Joint Ventures																		
Share of Surplus/Deficit attributable to Minorities																		
Surplus/(Deficit) attributable to municipality	147 789	71 297	56 245		19 788		61 088		(18 779)		118 340		(120 782)					
Share of Surplus/Deficit attributable to Associate Intercompany (Parent) transactions																		
Surplus/(Deficit) for the year	147 789	71 297	56 245		19 788		61 088		(18 779)		118 340		(120 782)					

Part 2: Capital Revenue and Expenditure

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure																	
Source of Finance	132 005	107 488	11 738	8,9%	25 924	18,8%	17 324	16,1%	19 338	18,0%	74 322	68,1%	21 578	86,4%	(10,4%)		
National Government	131 795	105 371	11 519	8,7%	25 924	19,7%	17 317	16,4%	19 284	18,5%	74 045	70,3%	20 013	94,6%	(3,6%)		
Provincial Government																	
District Municipality																	
Transfer and subsidies - capital (monetary allocations)	131 795	105 371	11 519	8,7%	25 924	19,7%	17 317	16,4%	19 284	18,5%	74 045	70,3%	20 013	94,6%	(3,6%)		
Interest recognised - capital																	
Borrowing																	
Internally generated funds	210	2 116	219	104,2%			7	3,3%	52	2,5%	277	13,1%	1 565	383,3%	(95,7%)		
Capital Expenditure Functional	132 005	107 488	11 738	8,9%	25 924	18,8%	17 324	16,1%	19 338	18,0%	74 322	68,1%	21 578	96,6%	(11,2%)		
Municipal governance and administration	210	2 116	219	104,2%			7	3,3%	52	2,5%	277	13,1%	82	282,5%	(63,9%)		
Executive and Council	1 800												82		(100,0%)		
Finance and administration	210	315	219	104,2%			7	2,1%	52	18,9%	277	88,1%	765	289,3%	(83,7%)		
Internal audit																	
Community and Public Safety																	
Community and Social Services																	
Sport and Recreation																	
Public Safety																	
Housing																	
Health																	
Economic and Environmental Services	13 463	22 028	285	2,1%	2 785	20,7%	870	3,9%	11 953	54,2%	15 674	72,1%	1 342	91,2%	789,2%		
Planning and Development	13 463	22 028	285	2,1%	2 785	20,7%	870	3,9%	11 953	54,2%	15 674	72,1%	1 342	91,2%	789,2%		
Road Transport																	
Environmental Protection																	
Trading Services	119 331	83 343	11 234	9,5%	23 139	19,6%	16 447	18,7%	7 381	8,8%	58 171	69,8%	19 589	97,0%	(82,5%)		
Energy services	9 500	9 500	463	4,7%	1 176	11,0%	4 460	44,8%	4 445	44,5%	13 507	141,7%	107 338	100,0%	(100,0%)		
Water Management	13 703	1 830	6 636	36,7%			(232)	(12,2%)			4 604	249,8%	4 440	121,5%	(100,0%)		
Waste/Water Management	90 420	87 204	5 733	5,3%	17 153	19,0%	12 228	18,2%	2 885	4,1%	38 050	111,4%	11 148	83,2%	(73,7%)		
Waste Management	4 278	4 278			4 810	112,4%					4 810	112,4%					
Other																	

Part 3: Cash Receipts and Payments

R thousands	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																	
Receipts	797 813	752 776	118 580	15,0%	107 911	13,5%	82 159	10,9%	48 155	6,4%	357 805	47,5%	68 318	73,9%	(28,5%)		
Property rates	82 822	88 389	15 190	14,3%	14 369	22,8%	15 897	27,1%	11 960	26,5%	57 281	64,8%	16 880	97,4%	(29,4%)		
Service charges	210 203	207 480	18 008	8,8%	22 401	10,7%	20 531	9,9%	13 815	6,7%	74 6						

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mi Manda Dlamini	017 255 0008
Financial Manager	Mi Cedric Muzonetele	017 255 9355

Source: Local Government Database

! All figures in this report are unaudited

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Total	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	810 845	882 438	175 064	19,2%	334 221	38,7%	225 692	23,0%	188 317	17,1%	903 294	91,8%	158 325	99,1%	5,6%
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	248 323	254 348	64 410	26,1%	55 501	22,5%	53 883	21,1%	53 018	20,9%	229 614	89,2%	59 301	89,2%	(10,9%)
Service charges - Water	67 192	73 529	20 148	30,9%	17 617	26,2%	17 378	23,0%	19 100	25,3%	74 243	80,3%	18 863	100,0%	13,7%
Service charges - Waste Water Management	22 787	25 547	14 564	58,3%	14 500	57,2%	14 226	54,3%	14 178	54,2%	52 877	86,6%	12 697	100,0%	18,3%
Service charges - Waste Management	45 048	50 142	12 745	28,4%	12 688	27,3%	12 130	24,2%	12 096	24,1%	48 300	80,3%	13 038	100,0%	20,3%
Sale of Goods and Rendering of Services	5 638	6 948	2 087	37,9%	1 115	19,8%	1 142	16,4%	1 401	20,2%	3 748	62,7%	1 905	109,5%	39,4%
Agency services	5 460	6 480	-	-	-	-	-	-	2 398	29,2%	2 396	28,2%	1 252	80,3%	91,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	24 961	26 699	6 480	26,0%	6 666	27,5%	7 182	26,9%	7 578	28,4%	28 108	105,3%	6 245	105,4%	21,4%
Dividends	922	3 133	572	18,4%	594	19,0%	1 222	39,3%	2 056	65,6%	4 854	155,0%	567	303,1%	250,5%
Rent from Land	2	2	2	100,0%	0	0,0%	0	0,0%	0	0,0%	2	100,0%	0	100,0%	-
Rent from Fixed Assets	2 700	2 851	710	25,3%	714	25,4%	779	27,3%	717	25,1%	2 920	102,4%	731	102,7%	2,3%
Licence and permits	3 636	3 636	6	0,2%	2	0,1%	12	0,3%	405	13,9%	4 925	135,9%	902	143,5%	444,1%
Operational Revenue	2 869	5 100	341	11,9%	338	11,3%	310	6,1%	228	4,5%	1 217	24,1%	232	35,4%	(2,0%)
Non-Exchange Revenue															
Property rates	207 037	230 134	49 888	24,0%	50 676	24,5%	51 355	22,3%	51 180	22,2%	202 863	88,1%	45 501	99,2%	12,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 177	5 174	43	0,8%	43	0,8%	52	1,0%	39	0,8%	177	3,4%	46	3,5%	(14,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 685	243 654	229	0,1%	171 485	74,0%	63 778	26,2%	(7 083)	(2,9%)	228 404	93,7%	1 796	88,8%	(464,8%)
Interest	6 046	6 364	2 086	34,5%	2 096	34,7%	2 336	27,3%	2 465	29,7%	9 003	107,8%	1 919	117,1%	29,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal of Assets	-	-	95	-	127	-	95	-	127	-	443	-	222	123,3%	(42,8%)
Other Gains	-	-	499	-	-	-	-	-	3 901	-	4 400	-	560	100,0%	596,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 125 384	1 131 082	184 939	14,8%	163 591	14,5%	215 922	19,1%	308 817	27,3%	853 189	75,4%	260 612	87,7%	18,5%
Employee related costs	276 107	277 538	85 529	31,2%	86 620	31,3%	87 972	29,2%	89 890	31,9%	369 245	43,3%	63 321	97,9%	8,9%
Remuneration of councillors	18 510	18 510	3 442	18,6%	3 146	17,0%	2 907	15,7%	2 868	15,7%	12 462	67,0%	3 181	78,1%	(8,2%)
Bulk purchases - electricity	318 126	318 126	76 775	24,1%	82 401	25,9%	85 283	26,8%	155 783	48,8%	300 223	94,4%	134 784	154,2%	13,8%
Inventory consumed	81 522	101 522	2 471	3,0%	6 680	6,5%	7 562	7,5%	54 192	33,7%	50 925	50,2%	16 364	34,8%	(229,9%)
DfM equipment	156 026	107 864	-	-	-	-	-	-	-	-	-	-	27	77,2%	(100,0%)
Depreciation and amortisation	140 816	131 816	-	-	-	-	68 821	52,3%	-	-	68 821	52,3%	-	-	-
Interest	-	28 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	75 718	86 708	9 844	13,1%	14 443	16,5%	14 688	17,2%	31 347	36,4%	70 867	81,7%	18 406	85,1%	82,8%
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Encumbrance paid within 60 days	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	57 226	58 758	6 704	11,7%	20 191	35,1%	18 469	30,9%	14 606	24,4%	56 880	100,0%	13 427	84,9%	8,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	18 189	-	(94,9%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(214 718)	(148 646)	10 206		170 631		9 769		(140 501)		50 105		(101 287)		
Transfers and subsidies - capital (monetary allocations)	782 692	789 692	-	-	-	-	-	-	1 500	0,2%	1 500	0,3%	3 499	61,2%	(57,1%)
Transfers and subsidies - non-monetary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	77 333	147 406	10 206		170 631		9 769		(139 001)		51 605		(87 788)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax	77 333	147 406	10 206		170 631		9 769		(139 001)		51 605		(87 788)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipal entity	77 333	147 406	10 206		170 631		9 769		(139 001)		51 605		(87 788)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inter-company/inter-municipal transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	77 333	147 406	10 206		170 631		9 769		(139 001)		51 605		(87 788)		

Part 2: Capital Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Total	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	267 835	299 055	27 175	9,1%	92 585	31,1%	38 964	13,0%	78 794	26,3%	237 529	78,4%	171 752	128,9%	(54,1%)
Source of Finance															
National Government	267 835	299 055	27 175	9,1%	92 585	31,1%	38 964	13,0%	78 794	26,3%	237 529	78,4%	171 752	128,9%	(54,1%)
Provincial Government	-	-	26 271	5,2%	89 966	30,5%	38 603	13,2%	73 860	25,2%	228 830	77,8%	168 161	143,0%	(56,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	292 052	293 272	26 871	9,2%	89 966	30,5%	38 603	13,2%	73 860	25,2%	228 830	77,8%	168 161	143,0%	(56,3%)
Internally generated funds	5 783	5 783	305	5,3%	3 629	62,8%	361	6,2%	4 935	85,3%	9 229	159,8%	6 591	52,8%	(25,1%)
Capital Expenditure Functional	297 835	299 055	27 175	9,1%	92 585	31,1%	38 964	13,0%	78 794	26,3%	237 529	78,4%	171 752	128,9%	(54,1%)
Municipal governance and administration	1 890	1 890	305	16,1%	972	51,5%	361	19,1%	4 935	261,1%	6 573	347,8%	1 415	57,2%	(248,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	9	0,8%	(100,0%)
Finance and administration	1 890	1 890	305	16,1%	972	51,5%	361	19,1%	4 935	261,1%	6 573	347,8%	1 406	72,2%	(259,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	315	48,7%	(100,0%)
Community and Public Safety	10 817	10 817	-	-	-	-	-	-	-	-	-	-	70	43,4%	(100,0%)
Community and Social Services	10 817	10 817	-	-	-	-	-	-	-	-	-	-	246	96,3%	(100,0%)
Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 964	21 184	4 673	23,4%	4 388	23,0%	9 654	40,8%	7 654	37,5%	25 859	123,1%	13 644	63,7%	(26,9%)
Planning and Development	-	-	-	-	1 360	12,4%	4 224	38,2%	7 372	67,2%	12 666	100,0%	13 044	100,0%	(0,0%)
Road Transport	19 964	21 184	4 673	23,4%	3 208	16,2%	4 410	20,8%	562	2,7%					

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Waste	4 893	4.2%	3 650	1.7%	3 117	1.5%	193 957	92.0%	209 418	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 982	10.1%	5 607	3.8%	4 481	3.0%	123 360	83.1%	148 431	13.1%	-	-	-	-
Receivables from Nonexchange Transactions - Property Rates	15 000	3.1%	7 558	4.1%	5 978	3.2%	156 627	84.0%	185 223	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 846	3.5%	3 291	2.4%	3 025	2.2%	126 841	91.0%	136 043	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 343	3.3%	3 184	2.4%	2 838	2.1%	122 373	92.2%	132 736	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debt Accounts	3 453	1.3%	3 308	1.3%	3 318	1.3%	252 035	96.1%	262 233	23.1%	-	-	-	-
Recoverable unauthorised, irregular or bulletpoint expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	863	1.4%	429	0.7%	828	1.1%	58 682	86.8%	60 573	5.3%	-	-	-	-
Total By Income Source	52 272	4.8%	27 118	2.4%	23 382	2.1%	1 033 885	91.0%	1 136 656	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organis of State	4 706	12.8%	4 642	4.9%	1 221	3.0%	26 758	78.1%	31 918	3.3%	-	-	-	-
Commercial	15 273	10.8%	6 276	3.5%	5 305	3.0%	148 353	82.8%	179 307	15.8%	-	-	-	-
Households	28 202	3.1%	16 000	2.1%	16 856	1.8%	856 773	83.0%	919 832	80.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52 272	4.8%	27 118	2.4%	23 382	2.1%	1 033 885	91.0%	1 136 656	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	483 385	100.0%	-	-	-	-	-	-	483 385	25.0%
Bulk Water	989 152	100.0%	-	-	-	-	-	-	989 152	61.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	135 773	100.0%	-	-	-	-	-	-	135 773	8.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 578	100.0%	-	-	-	-	-	-	8 578	5%
Total	1 616 689	100.0%	-	-	-	-	-	-	1 616 689	100.0%

Contact Details

Municipal Manager	Mr M Kurane	017 801 3504
Financial Manager	Mr Phumiso Mkhabela	017 801 6532

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure														
Operating Revenue	610 405	718 508	154 727	25,3%	162 599	25,6%	185 802	25,9%	95 136	13,3%	588 064	83,5%	10 129	88,2%
Exchange Revenue														
Service charges - Electricity														
Service charges - Water														
Service charges - Waste Water Management														
Service charges - Waste Management														
Sale of Goods and Rendering of Services	80	80												
Agency services		9 500												
Interest														
Interest earned from Receivables														
Interest earned from Current and Non Current Assets	21 481	21 481	2 129	9,9%	1 417	6,6%	2 800	12,1%	3 134	14,6%	9 280	43,2%	2 081	35,2%
Dividends														
Rent on Land	58	58	12	21,2%	13	22,2%	13	22,2%	13	22,2%	51	88,2%	12	6,6%
Rent from Fixed Assets														
Licence and permits														
Operational Revenue	178	718	597	200,0%	358	200,0%	82	11,4%	833	85,1%	1 430	199,2%	70	154,4%
Non-Exchange Revenue														
Property rates														
Surcharges and Fees														
Fines, penalties and forfeits	835	835	(12)	(1,9%)	356	55,1%	206	32,4%	312	49,1%	855	134,8%	83	14,3%
Licence or permits	869	869	347	39,9%	296	34,0%	250	28,9%	258	33,7%	1 180	135,8%	391	125,1%
Transfer and subsidies - Operational	227 595	222 958	11 677	5,1%	41 520	18,2%	81 782	25,3%	90 734	28,9%	225 714	89,7%	7 583	90,8%
Interest														
Fuel Levy	358 530	358 530	140 216	39,0%	118 645	33,0%	100 670	28,0%			358 530	100,0%		
Operational Revenue														
Gains on disposal of Assets														
Other Gains														
Discontinued Operations														
Operating Expenditure	682 387	793 381	131 854	19,9%	185 238	28,0%	188 103	23,3%	200 606	25,3%	706 801	89,1%	133 889	80,4%
Employee related costs	302 041	189 909	48 342	25,9%	44 740	22,1%	41 855	20,8%	41 094	20,5%	175 832	89,0%	45 322	84,2%
Renewal of contracts	16 008	13 753	5 466	32,9%	4 878	29,4%	3 900	20,9%	3 987	21,0%	16 229	97,2%	3 796	86,9%
Bulk purchases - electricity														
Electricity consumed	4 558	3 854	588	12,9%	740	16,2%	482	12,4%	882	22,2%	2 672	86,8%	923	61,8%
Debt repayment														
Depreciation and amortisation	18 284	18 284	4 444	24,3%	4 483	24,4%	4 518	24,7%	4 408	24,1%	17 832	97,5%	2 798	69,2%
Interest	220	220	31	14,0%	31	14,2%	22	10,1%	42	19,1%	126	57,5%	110	118,6%
Contracted services	85 807	71 847	11 400	17,3%	16 199	24,6%	10 860	15,1%	18 281	25,4%	56 740	77,4%	13 427	38,2%
Transfer and subsidies	297 996	419 880	49 216	16,5%	100 336	33,7%	116 770	28,3%	115 807	27,6%	384 131	91,9%	53 180	75,4%
Intangible assets written off														
Operational costs	56 773	60 818	12 383	21,8%	13 655	24,4%	8 395	14,6%	15 684	25,8%	50 777	83,5%	13 262	68,0%
Losses on disposal of Assets														
Other Losses														
Surplus/(Deficit)	(51 981)	(76 873)	22 873		(22 639)		(3 500)		(103 763)		(108 737)		(122 580)	
Transfer and subsidies - capital (monetary allocations)	2 332	2 332			512	22,0%			1 787	73,2%	2 220	95,2%	1 299	99,9%
Surplus/(Deficit) after capital transfers and contributions	(49 649)	(74 541)	22 873		(22 127)		(3 500)		(103 763)		(106 517)		(122 280)	
Income Tax														
Surplus/(Deficit) after Income tax	(49 649)	(74 541)	22 873		(22 127)		(3 500)		(103 763)		(106 517)		(122 280)	
Share of Surplus/(Deficit) attributable to Joint Ventures														
Share of Surplus/(Deficit) attributable to Municipalities														
Surplus/(Deficit) attributable to municipality	(49 649)	(74 541)	22 873		(22 127)		(3 500)		(103 763)		(106 517)		(122 280)	
Share of Surplus/(Deficit) attributable to Associates														
Share of Surplus/(Deficit) attributable to other entities														
Surplus/(Deficit) for the year	(49 649)	(74 541)	22 873		(22 127)		(3 500)		(103 763)		(106 517)		(122 280)	

Part 2: Capital Revenue and Expenditure

	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure														
Source of Finance	38 130	44 579	984	2,5%	3 532	9,0%	9 681	21,7%	19 383	43,4%	33 580	75,3%	4 103	20,6%
National Government														
Provincial Government														
District Municipality														
Transfer and subsidies - capital (monetary allocations)														
Borrowing														
Internally generated funds	39 130	44 579	984	2,5%	3 532	9,0%	9 681	21,7%	19 383	43,4%	33 580	75,3%	4 103	20,6%
Capital Expenditure Functional	39 130	44 579	984	2,5%	3 532	9,0%	9 681	21,7%	19 383	43,4%	33 580	75,3%	4 103	20,6%
Municipal governance and administration	18 280	15 965	45	,2%	950	5,2%	843	5,9%	7 227	45,3%	9 165	57,4%	828	16,4%
Executive and Council	200	100			15	7,2%			27	26,5%	27	26,5%		86,8%
Finance and administration	18 080	15 825	46	,2%	935	5,2%	843	6,0%	7 195	45,9%	9 118	57,6%	829	16,7%
Interest	30	30							21	69,3%	21	69,3%		100,0%
Community and Public Safety	20 850	29 624	939	4,5%	2 582	12,4%	8 738	30,5%	12 136	42,4%	24 395	85,2%	3 267	21,4%
Community and Social Services	12 000	4 887			1 091	9,1%	1 177	24,1%	2 286	46,8%	4 554	93,2%		100,0%
Sport and Recreation														
Public Safety	8 560	22 879	838	11,0%	1 177	13,9%	7 561	32,0%	9 450	41,3%	19 127	83,6%	3 267	25,0%
Housing														
Health	300	858			313	104,5%			400	46,6%	713	83,1%		100,0%
Economic and Environmental Services														
Planning and Development														
Road Transport														
Environmental Protection														
Trading Services														
Energy services														
Water Management														
Waste Water Management														
Waste Management														
Other														

Part 3: Cash Receipts and Payments

	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities														
Receipts	393 904	393 904	152 312	38,7%	128 938	32,7%	109 371	27,8%	611	,2%	391 232	99,3%	578	99,4%
Property rates														
Service charges														
Other revenue	1 172	1 172	343	29,2%	121	10,4%	197	16,8%	135	11,5%	606	51,7%	168	79,8%
Transfer and Subsidies - Operational	382 732	382 732	152 069	39,7%	128 817	32,9%	109 254	27,8%	476	,1%	390 626	99,2%	414	99,3%
Transfer and Subsidies - Capital														
Interest														
Dividends														
Payments	(341 548)	(341 548)	(22 315)	6,5%	(23 780)	7,0%	(16 185)	4,7%	(29 678)	8,7%	(61 518)	26,9%	(22 117)	34,2%
Suppliers and employees	(341 328)	(341 328)	(22 315)	6,5%	(23 780)	7,0%	(16 185)	4,7%	(29 678)	8,7%	(61 518)	26		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water														
Trade and Other Receivables from Exchange Transactions - Electricity														
Receivables from non-exchange Transactions - Property Rates														
Receivables from Exchange Transactions - Waste Water Management														
Receivables from Exchange Transactions - Property Rental Debts														
Interest on Annual Debts Accounts														
Recoverable unauthorised, regular or fuelless and wasteful Expenditure														
Other														
Total By Income Source														
							144	100,0%	144	100,0%				
Debtors Age Analysis By Customer Group														
Organ of State														
Commercial														
Households														
Other														
Total By Customer Group														
							144	100,0%	144	100,0%				

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Margaret Shosana	013 246 2003
Financial Manager	Mrs Alice L. Stander	013 246 2015

Source: Local Government Database

! All figures in this report are unaudited

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	1 164 702	1 125 389	369 389	31,7%	329 377	28,3%	295 803	26,3%	100 322	8,9%	1 084 881	87,4%	75 048	83,0%	33,7%
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	143 188	129 463	36 925	21,8%	32 078	22,4%	30 550	23,6%	29 836	23,1%	123 489	95,4%	31 733	98,2%	(5,7%)
Service charges - Water	32 848	35 300	9 143	27,8%	8 180	24,9%	8 401	23,7%	8 072	22,8%	33 796	85,5%	8 977	97,1%	15,7%
Service charges - Waste Water Management	2 891	3 399	1 466	25,4%	1 501	25,5%	1 504	25,1%	1 501	25,0%	6 007	100,1%	1 581	100,8%	8,0%
Service charges - Waste Management	15 877	11 241	2 833	17,9%	2 813	17,1%	2 781	24,8%	2 818	25,1%	11 252	100,1%	2 656	74,6%	8,0%
Sale of Goods and Rendering of Services	3 668	2 427	536	14,6%	615	16,8%	718	29,9%	1 207	48,6%	3 676	126,6%	476	65,8%	152,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 146	2 954	625	29,2%	777	36,2%	863	30,2%	1 021	34,8%	3 235	112,9%	381	66,7%	169,3%
Interest earned from Current and Non Current Assets	34 863	21 988	2 863	7,6%	1 608	9,2%	4 304	19,8%	4 395	19,7%	15 160	150,6%	1 516	21,9%	186,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 444	2 908	307	5,6%	2 414	44,3%	344	12,0%	372	12,8%	3 440	118,3%	350	85,7%	6,2%
Licence and permits	50	25	6	11,6%	7	14,9%	21	83,6%	7	29,7%	42	185,7%	7	86,5%	5,4%
Operational Revenue	1 916	807	298	15,0%	163	8,5%	83	6,1%	281	31,1%	816	87,0%	287	50,1%	1,4%
Non-Exchange Revenue															
Property rates	128 281	129 914	32 225	25,2%	32 241	25,1%	31 946	24,6%	31 613	24,6%	128 084	99,4%	27 688	95,5%	14,5%
Surcharges and Taxes	10 366	3 723	77	0,7%	110	1,1%	90	2,8%	254	7,9%	531	16,4%	55	3,9%	362,3%
Fines, penalties and forfeits	789 876	772 210	286 145	37,2%	242 818	31,9%	211 850	27,4%	15 004	2,1%	756 918	98,0%	152	87,8%	18,8%
Transfers and subsidies - Operational	2 238	7 704	1 721	22,8%	1 884	27,4%	2 324	30,2%	2 751	35,7%	8 760	114,0%	1 489	102,6%	83,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deconstructed Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 163 548	1 153 013	250 970	21,8%	297 455	25,6%	338 983	29,1%	352 548	30,6%	1 238 956	107,3%	347 507	108,1%	1,5%
Employee related costs	560 017	588 016	148 335	25,3%	179 724	29,9%	151 555	25,7%	154 445	26,2%	632 262	107,9%	154 540	113,8%	(20,9%)
Remuneration of executives	27 225	27 225	7 173	26,3%	8 479	30,8%	8 670	24,7%	6 568	24,1%	28 791	98,4%	6 404	107,7%	2,3%
Bulk purchase - electricity	101 177	101 177	24 568	24,3%	23 180	22,9%	22 942	22,7%	21 466	21,2%	92 887	91,7%	22 827	101,0%	(5,9%)
Inventory consumed	48 323	45 696	2 559	5,1%	9 844	19,8%	6 490	14,2%	23 488	51,4%	43 739	92,7%	12 553	95,4%	87,1%
Debt repayment	64 875	84 875	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	277	107	35	12,7%	13	4,8%	32 863	75,4%	26 425	40,7%	75 353	124,0%	-	-	(100,0%)
Interest	105 056	103 688	23 609	22,8%	32 265	31,1%	41 336	39,9%	42 366	40,7%	128 923	124,9%	42 406	129,8%	(2,4%)
Contracted services	28 558	34 184	1 061	3,7%	1 588	6,6%	4 805	14,1%	19 995	56,5%	27 750	81,2%	3 018	82,1%	562,5%
Transfers and subsidies	13 006	8 338	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventoriable debt written off	182 443	178 594	42 438	23,1%	44 586	24,9%	62 287	34,9%	58 031	32,5%	207 365	116,1%	65 488	131,3%	(11,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 156	(27 624)	118 398	10,3%	31 922	(40 180)	(40 180)	(40 180)	(262 216)	(262 216)	(142 073)	(12,2%)	(72 462)	(8,8%)	189,2%
Transfers and subsidies - capital (monetary allocations)	485 681	482 702	34 285	7,1%	209 775	43,7%	70 195	14,5%	81 154	16,8%	399 462	81,9%	-	-	72,5%
Transfers and subsidies - capital (interest)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	488 737	455 078	152 887	31,5%	241 687	(15 258)	30 015	(171 022)	(171 022)	(171 022)	253 377	(5,4%)	(72 462)	(8,8%)	189,2%
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax	488 737	455 078	152 887	31,5%	241 687	(15 258)	30 015	(171 022)	(171 022)	(171 022)	253 377	(5,4%)	(72 462)	(8,8%)	189,2%
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to associates	488 737	455 078	152 887	31,5%	241 687	(15 258)	30 015	(171 022)	(171 022)	(171 022)	253 377	(5,4%)	(72 462)	(8,8%)	189,2%
Share of Surplus/(Deficit) attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on related subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	488 737	455 078	152 887	31,5%	241 687	(15 258)	30 015	(171 022)	(171 022)	(171 022)	253 377	(5,4%)	(72 462)	(8,8%)	189,2%

Part 2: Capital Revenue and Expenditure

R thousands	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	579 824	578 491	90 072	15,5%	85 524	14,7%	71 788	12,4%	158 385	27,4%	405 778	70,1%	83 690	72,0%	148,7%
Source of Finance															
National Government	465 561	482 702	85 352	17,6%	83 847	17,3%	49 834	10,3%	134 315	27,8%	353 448	73,2%	49 911	79,0%	169,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/debt/repay/Agp	485 381	482 702	85 352	17,6%	83 847	17,3%	49 834	10,3%	134 315	27,8%	353 448	73,2%	49 911	79,0%	169,1%
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	94 242	95 789	4 720	5,0%	1 677	1,8%	21 856	22,8%	24 080	25,1%	52 332	54,8%	13 779	40,2%	74,8%
Capital Expenditure Functional	579 824	578 491	90 072	15,5%	85 524	14,7%	71 788	12,4%	158 385	27,4%	405 778	70,1%	83 690	72,0%	148,7%
Municipal governance and administration	9 690	10 545	4 489	46,3%	1 553	2,0%	2 062	19,2%	2 976	27,3%	9 741	80,8%	2 730	73,5%	9,3%
Executive and Council	725	1 475	755	104,2%	91	12,5%	46	3,1%	74	5,0%	868	85,9%	124	48,9%	(40,2%)
Finance and administration	8 970	9 370	3 734	41,8%	1 603	1,7%	2 038	21,7%	2 902	31,9%	8 939	87,6%	2 606	75,4%	11,3%
Internal audit	38 088	32 542	9 808	10,7%	1 398	3,8%	1 158	5,8%	3 821	11,7%	9 311	28,6%	1 165	90,9%	227,8%
Community and Public Safety	35 438	31 810	3 638	11,1%	1 398	3,9%	1 155	5,8%	3 815	11,4%	9 105	28,6%	813	82,8%	344,8%
Sport And Recreation	1 370	676	-	-	-	-	-	-	-	-	-	-	48	54,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hoarding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	82	62	-	-	-	-	-	-	-	-	-	-	304	37,7%	(86,1%)
Economic and Environmental Services	133 638	137 379	37 206	28,5%	21 102	15,8%	9 083	6,6%	24 501	17,8%	91 892	66,9%	539	98,6%	4 442,5%
Planning and Development															

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 378	18,8%	869	5,2%	601	4,7%	8 035	71,3%	12 673	7,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 328	39,8%	1 500	7,2%	1 478	7,0%	9 841	46,0%	20 948	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 240	11,0%	3 300	3,6%	3 279	3,0%	75 553	21,3%	92 372	57,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	504	19,0%	70	2,0%	91	3,4%	1 900	74,9%	2 555	1,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	711	21,0%	122	3,6%	136	4,0%	2 408	71,3%	3 378	2,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arms Dealer Accounts	1 688	8,1%	758	3,7%	702	3,4%	17 875	84,6%	20 832	12,9%	-	-	-	-
Receivables unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 646	20,4%	143	1,8%	570	7,1%	5 893	70,7%	8 053	5,0%	-	-	-	-
Total By Income Source	25 493	15,8%	8 568	4,1%	8 958	4,3%	122 394	75,8%	161 410	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organic of Sale	3 787	5,7%	1 868	4,1%	1 641	4,0%	33 981	82,7%	41 667	25,5%	-	-	-	-
Commercial	12 787	17,4%	2 384	3,2%	3 038	4,1%	55 440	75,9%	73 668	45,8%	-	-	-	-
Households	7 477	17,9%	2 315	5,0%	2 099	5,0%	29 778	71,9%	41 668	25,8%	-	-	-	-
Other	1 432	28,7%	181	3,6%	178	3,8%	3 195	64,1%	4 987	3,1%	-	-	-	-
Total By Customer Group	25 493	15,8%	8 568	4,1%	8 958	4,3%	122 394	75,8%	161 410	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	95	57,5%	71	42,5%	-	-	-	-	166	4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductors	-	-	-	-	-	-	-	-	-	-
VAT (deduct less input)	-	-	-	-	-	-	-	-	-	-
Pensions (Debtors)	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 157	38,0%	3 885	9,7%	168	4%	20 727	51,9%	39 937	99,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 252	38,0%	3 956	9,9%	168	4%	20 727	51,7%	40 103	100,0%

Contact Details

Municipal Manager	Dr Denis Ndlovu	012 790 0338
Financial Manager	M. Steven Thobela	012 790 0388

Source Local Government Database

! All figures in this report are unaudited

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure	405 903	480 788	125 877	30,8%	88 332	24,2%	91 139	19,0%	78 509	15,9%	391 078	81,3%	85 858	102,4%	(18,8%)
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	76 283	70 665	12 873	18,6%	15 325	20,1%	13 347	18,9%	15 489	23,3%	57 653	81,8%	18 423	79,8%	-2%
Service charges - Water	26 344	59 668	6 903	22,8%	8 154	31,0%	8 566	14,4%	7 984	13,3%	30 677	51,4%	6 779	118,0%	17,3%
Service charges - Waste Water Management	14 707	18 349	4 916	33,6%	4 659	27,2%	4 962	27,2%	5 019	27,4%	19 047	103,3%	4 755	132,0%	4,7%
Service charges - Waste Management	7 756	10 765	2 584	36,8%	2 878	34,5%	2 858	36,5%	2 804	27,0%	11 295	104,9%	2 744	148,0%	5,8%
Sale of Goods and Rendering of Services	1 460	1 710	114	7,8%	103	7,1%	140	8,2%	112	6,6%	471	27,5%	97	25,8%	16,2%
Agency services	16 955	16 955	-	-	8 626	52,1%	8 269	37,0%	5 672	33,5%	20 787	122,5%	27 209	109,4%	(74,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Reserves	30 075	62 075	13 783	45,8%	13 913	45,3%	13 732	22,1%	14 141	22,8%	55 556	89,5%	18 155	196,2%	(22,1%)
Interest earned from Current and Non Current Assets	4 979	4 979	-	-	-	-	-	-	5 000	100,0%	5 000	-	-	-	(1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from Fixed Assets	1 006	1 406	454	46,1%	1 279	127,2%	368	20,0%	1 459	78,4%	3 568	154,4%	356	112,7%	308,5%
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 483	9 183	349	5,4%	751	11,8%	563	6,3%	221	2,4%	1 905	20,7%	88	83,2%	-
Non-Exchange Revenue															
Property sales	65 486	65 486	13 902	28,9%	11 581	17,7%	11 514	17,6%	11 467	17,5%	53 463	81,6%	12 622	106,8%	(9,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	468	45	7,1%	70	11,9%	318	68,0%	88	18,8%	521	111,2%	96	834,0%	(8,3%)
License and permits	1 059	1 059	7 657	696,5%	(2 157)	(197,1%)	(2 026)	(19,8%)	1 857	172,1%	7 176	652,7%	1 056	876,7%	(79,3%)
Transfer and subsidies - Operational	153 190	150 000	37 214	37,4%	33 779	32,1%	28 919	18,3%	3 966	2,9%	123 639	79,7%	2 645	62,1%	59,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal of Assets	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	143	-	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	400 184	542 954	83 283	20,8%	98 550	24,1%	80 573	14,8%	122 475	22,8%	382 860	70,5%	125 511	88,1%	(2,4%)
Employee related costs	97 734	125 581	27 898	23,3%	25 904	26,5%	25 747	25,0%	25 851	20,7%	105 298	83,9%	25 914	108,4%	1,3%
Remuneration of councillors	10 000	10 000	2 642	26,7%	2 550	25,5%	2 599	25,6%	2 688	26,8%	10 528	105,0%	2 286	83,7%	13,3%
Bus purchases - electricity	110 778	83 775	24 432	22,1%	15 418	13,9%	12 954	15,0%	24 758	29,8%	77 211	92,2%	38 865	130,9%	(32,3%)
Inventory consumed	27 256	40 855	5 266	19,3%	7 368	27,1%	13 503	33,0%	15 514	38,0%	41 668	102,0%	19 775	87,4%	44,4%
Debt impairment	38 786	35 000	-	-	-	-	1	-	18 140	21,2%	-	-	-	-	(100,0%)
Depreciation and amortisation	-	71 987	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	0	-	1	-	-	-	-	2	-	-	-	-	(100,0%)
Contracted services	35 490	59 257	12 055	34,0%	10 067	28,4%	9 820	16,8%	17 994	29,7%	48 556	83,8%	13 959	101,0%	26,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	52 968	-	18	-	14 860	28,2%	4 983	-	292	-	19 854	-	5 736	-	(94,9%)
Operational costs	28 223	66 468	11 112	39,7%	20 736	74,0%	11 527	17,3%	17 548	26,4%	60 923	81,7%	30 463	138,1%	(42,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 819	(62 167)	41 814		1 802		10 567		(45 966)		8 217		(38 653)		
Transfers and subsidies - capital (monetary allocations)	48 238	48 238	-	-	-	-	-	-	-	18 867	39,0%	18 867	39,0%	-	(100,0%)
Transfers and subsidies - capital (interest)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 855	(13 931)	41 814		1 802		10 567		(27 158)		27 025		(38 653)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	53 855	(13 931)	41 814		1 802		10 567		(27 158)		27 025		(38 653)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Investors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 855	(13 931)	41 814		1 802		10 567		(27 158)		27 025		(38 653)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 855	(13 931)	41 814		1 802		10 567		(27 158)		27 025		(38 653)		

Part 2: Capital Revenue and Expenditure

	2022/23											2021/22		Q4 of 2021/22 to Q4 of 2022/23	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure	53 388	54 738	1 242	2,3%	13 382	25,1%	8 632	12,1%	14 059	25,7%	35 324	64,5%	15 734	27,8%	(10,6%)
Source of Finance															
National Government	51 265	48 236	1 242	2,4%	12 717	24,8%	6 583	13,6%	9 946	20,6%	30 486	63,2%	13 805	26,4%	(28,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	31 285	48 236	1 242	2,4%	12 717	24,8%	6 583	13,6%	9 946	20,6%	30 483	63,2%	13 805	26,4%	(28,0%)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 103	6 503	-	-	675	32,1%	48	7,4%	4 113	63,2%	4 836	74,4%	1 929	54,1%	113,2%
Capital Expenditure Functional	53 388	54 738	1 242	2,3%	13 382	25,1%	8 632	12,1%	14 059	25,7%	35 324	64,5%	15 734	27,8%	(10,6%)
Municipal governance and administration	2 000	2 940	-	-	-	-	100	3,5%	1 501	53,7%	1 681	58,2%	73	47,8%	2 053,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 000	2 940	-	-	-	-	100	3,5%	1 501	55,7%	1 681	59,2%	73	47,8%	2 058,0%
Community and Public Safety	1 500	-	-	-	-	-	-	-	-	-	-	-	786	81,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation	1 500	-	-	-	-	-	-	-	-	-	-	-	786	81,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 500	3 500	-	-	675	45,0%	48	1,4%	2 308	65,9%	3 032	86,6%	658	78,7%	250,8%
Planning and Development	1 500	3 500	-	-	675	45,0%	48	1,4%	2 308	65,9%	3 032	86,6%	658	78,7%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 388	48 999	1 242	2,6%	12 717	26,2%	6 483	13,4%	10 169	21,0%	30 811	65,2%	14 237	23,7%	(28,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Good Debt No Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 014	1,5%	2 634	1,3%	1 404	,7%	192 154	95,5%	199 206	10,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 750	4,7%	1 281	2,2%	862	1,1%	53 308	31,9%	57 999	5,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 502	1,7%	2 757	1,3%	3 004	1,2%	197 584	95,5%	206 847	20,0%	19	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 841	1,7%	1 568	1,4%	1 509	1,4%	104 138	95,5%	109 057	10,6%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 061	1,8%	857	1,4%	807	1,3%	57 909	95,5%	60 538	5,9%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	4 866	1,4%	4 777	1,4%	4 708	1,4%	328 782	95,8%	343 133	33,3%	148	-	-	-
Receivable unauthorised, irregular or trifling and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	428	,8%	248	,5%	223	,2%	53 551	98,3%	54 455	5,3%	-	-	-	-
Total By Income Source	17 455	1,7%	14 124	1,4%	12 322	1,2%	988 905	95,7%	1 030 806	100,0%	169	-	-	-
Debtors Age Analysis By Customer Group														
Origin of Sale	2 817	2,7%	1 586	1,5%	1 054	1,0%	89 874	94,8%	104 431	10,2%	13	-	-	-
Commercial	2 105	1,7%	1 571	1,2%	1 431	1,1%	121 955	96,0%	127 043	12,3%	3	-	-	-
Household	12 533	1,6%	10 967	1,4%	9 836	1,2%	754 995	95,8%	788 332	77,4%	154	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 455	1,7%	14 124	1,4%	12 322	1,2%	988 905	95,7%	1 030 806	100,0%	169	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (input less input)	14 886	97,1%	-	-	-	-	443	2,9%	15 329	98,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 263	79,5%	-	-	-	-	2 112	20,5%	10 375	40,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 089	90,0%	-	-	-	-	2 554	10,0%	25 643	100,0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Financial Manager	Mrs Nompumelo Khuzwayo	017 734 6142

Source: Local Government Database

1 All figures in this report are un-audited

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	2 137 904	2 061 897	635 838	25,1%	488 939	22,9%	464 962	22,2%	404 072	19,3%	1 893 911	90,5%	394 981	90,4%	2,3%
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	866 542	800 000	212 972	24,8%	188 181	19,2%	151 468	18,9%	172 536	21,6%	703 165	87,9%	167 664	88,9%	2,9%
Service charges - Water	128 380	128 380	24 371	19,0%	31 024	24,2%	24 201	18,7%	29 069	22,6%	108 055	83,4%	23 520	84,2%	23,8%
Service charges - Waste Water Management	86 432	86 432	24 175	28,0%	24 993	28,9%	22 226	25,8%	26 607	30,8%	86 211	100,0%	22 236	100,0%	15,2%
Service charges - Waste Management	97 225	100 365	29 201	29,8%	27 852	28,0%	29 895	29,8%	24 574	24,5%	109 524	100,0%	25 221	100,0%	15,8%
Sale of Goods and Rendering of Services	7 884	7 884	1 072	13,6%	1 918	24,3%	2 181	27,8%	2 208	28,0%	7 378	93,6%	3 390	152,4%	(34,9%)
Agency services	28 311	28 311	-	-	-	-	13 322	47,1%	3 873	14,0%	17 304	61,1%	12 425	78,1%	(84,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 174	7 110	1 595	43,4%	1 892	51,5%	2 248	31,5%	1 115	15,7%	8 851	96,4%	1 267	125,0%	(11,0%)
Interest earned from Reserves	40 866	40 866	5 334	14,3%	5 164	12,6%	3 978	9,7%	2 642	6,5%	17 595	43,1%	13 565	57,9%	(62,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19 818	19 818	4 883	24,6%	4 641	23,4%	3 710	18,7%	4 288	21,6%	17 322	87,4%	3 847	82,8%	19,9%
Rent on Fixed Assets	1 431	1 431	526	36,8%	542	37,9%	364	25,4%	464	31,7%	1 907	133,2%	369	87,0%	23,1%
Licence and permits	4 061	8 061	1 073	13,3%	1 738	21,6%	2 023	25,1%	1 619	20,1%	8 457	104,7%	1 472	75,0%	10,0%
Operational Revenue	52 182	52 182	1 344	2,6%	6 774	12,8%	4 888	9,2%	11 777	22,6%	24 504	47,0%	2 975	20,5%	295,8%
Non-Exchange Revenue															
Property rates	460 535	460 535	117 385	25,5%	117 403	25,5%	126 251	27,4%	119 073	25,7%	474 243	102,9%	110 842	100,0%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 108	19 108	375	2,0%	1 254	6,6%	1 686	8,8%	6 443	(28,5%)	(7 119)	(11,1%)	1 089	8,7%	(695,1%)
Licences and permits	294 151	294 151	111 915	38,0%	95 914	32,6%	82 814	28,1%	2 387	0,8%	292 924	100,0%	1 312	100,0%	(26,7%)
Transfer and subsidies - Operational	3 038	5 877	1 363	45,1%	1 637	59,9%	1 907	32,5%	2 170	36,9%	7 083	120,9%	1 173	141,9%	85,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 238	7 238	-	-	-	-	-	-	-	-	-	-	-	-	
Grant on disposal of Assets	14 871	14 871	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 226 338	2 312 884	484 597	22,2%	489 094	22,4%	516 882	22,4%	513 835	22,2%	2 024 509	87,5%	573 151	84,0%	(10,3%)
Employee related costs	742 273	746 298	184 023	24,7%	177 837	23,8%	179 106	24,0%	222 573	29,8%	723 385	96,9%	174 783	85,2%	15,9%
Maintenance of courtyards	28 486	28 486	8 624	30,3%	7 803	27,4%	7 085	24,9%	5 891	20,7%	28 538	100,0%	8 624	82,9%	12,0%
Subsidiaries - electricity	665 000	665 000	154 408	23,2%	137 187	20,6%	129 295	19,4%	131 340	19,8%	533 146	80,2%	128 638	85,4%	(4,3%)
Inventory consumed	61 753	78 984	13 066	21,2%	21 096	34,2%	28 449	33,5%	17 457	22,1%	78 100	98,9%	23 509	64,1%	(22,9%)
Debt impairment	40 127	46 127	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	282 178	246 883	55 545	20,0%	65 545	26,6%	65 545	26,6%	65 545	26,6%	262 118	106,2%	62 655	91,7%	4,7%
Interest	88 846	79 528	7 528	8,5%	30 180	37,9%	37 180	46,3%	37 180	46,3%	146 544	184,5%	54 245	87,9%	(100,0%)
Contracted services	188 298	245 429	57 522	30,6%	68 718	30,4%	48 729	19,7%	50 775	20,7%	223 314	91,0%	89 155	84,1%	(26,8%)
Transfers and subsidies	8 517	160 422	25	0,0%	359	5,5%	15	0,0%	5 088	77,0%	5 498	43,0%	19 790	99,8%	(74,2%)
Unrecoverable debt written off	25 025	25 025	1 154	4,6%	1 154	4,6%	1 154	4,6%	1 154	4,6%	1 154	4,6%	1 154	4,6%	(100,0%)
Operational costs	133 078	150 416	37 918	24,0%	22 793	17,1%	33 204	22,1%	33 222	22,1%	128 908	86,9%	34 992	76,9%	(5,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	4 563	4 568	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(88 434)	(220 987)	151 241	7,3%	(10 156)	(4,4%)	(52 021)	(2,4%)	(109 763)	(4,8%)	(130 598)	(6,3%)	(178 169)	(8,7%)	(100,0%)
Transfers and subsidies - capital (monetary allocations)	267 653	267 653	7 520	2,8%	95 275	24,4%	76 041	28,4%	95 392	35,6%	344 229	91,2%	51 615	92,6%	84,8%
Transfers and subsidies - capital (non-monetary)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	179 219	46 788	48 861	22,2%	55 121	24,2%	24 020	10,8%	(14 371)	(6,7%)	113 631	49,5%	(126 550)	(57,3%)	(100,0%)
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	179 219	46 788	48 861	22,2%	55 121	24,2%	24 020	10,8%	(14 371)	(6,7%)	113 631	49,5%	(126 550)	(57,3%)	(100,0%)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	179 219	46 788	48 861	22,2%	55 121	24,2%	24 020	10,8%	(14 371)	(6,7%)	113 631	49,5%	(126 550)	(57,3%)	(100,0%)
Share of Surplus/Deficit attributable to Associates (non-monetary) - subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	179 219	46 788	48 861	22,2%	55 121	24,2%	24 020	10,8%	(14 371)	(6,7%)	113 631	49,5%	(126 550)	(57,3%)	(100,0%)

Part 2: Capital Revenue and Expenditure

R thousands	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	643 820	673 499	86 203	13,4%	182 588	25,2%	189 412	25,2%	183 535	24,3%	581 738	86,4%	133 995	82,2%	22,0%
Source of Finance															
National Government	267 653	267 653	17 293	6,5%	68 024	25,4%	86 367	32,3%	91 048	34,0%	262 722	98,2%	58 907	96,6%	54,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations)	267 653	267 653	17 293	6,3%	68 024	25,4%	86 367	32,3%	91 048	34,0%	262 722	98,2%	58 907	96,6%	54,6%
Transfers recognised - capital	191 000	214 563	32 315	16,6%	52 860	24,6%	45 001	21,4%	25 577	11,9%	160 851	75,0%	31 029	60,2%	(4,1%)
Internally generated funds	185 257	191 264	36 595	19,8%	41 575	22,4%	37 053	19,4%	42 910	22,4%	155 134	82,7%	44 000	82,6%	(2,6%)
Capital Expenditure	843 920	873 498	86 203	10,2%	182 588	20,9%	189 412	21,7%	183 535	21,0%	581 738	66,5%	133 995	15,2%	(22,1%)
Municipal governance and administration	43 654	42 787	2 697	6,2%	10 023	23,4%	2 025	4,7%	10 254	24,0%	24 899	58,2%	3 343	22,9%	(22,9%)
Executive and Council	250	250	-	-	177	70,8%	-	-	-	-	177	70,8%	-	-	
Finance and administration	43 214	42 517	2 697	6,2%	9 846	23,2%	2 025	4,8%	10 254	24,1%	24 822	58,4%	3 333	22,9%	(22,9%)
Interest and subsidies	23 225	24 783	1 748	7,5%	6 381	27,4%	3 158	12,8%	6 489	26,2%	19 259	78,0%	5 087	60,5%	(5,2%)
Community and Public Safety	18 590	18 605	4 417	23,6%	4 417	23,6%	1 364	6,5%	5 304	28,5%	11 085	59,6%	5 948	58,0%	(16,8%)
Sport and Recreation	3 390	7 300	1 748	51,6%	1 932	26,3%	1 109	15,2%	2 614	35,8%	7 404	100,0%	1 732	50,9%	(50,9%)
Public Safety	945	845	-	-	12	1,2%	887	81,3%	64	7,5%	793	93,8%	369	100,0%	(83,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 400	20.4%	4 373	8.8%	3 000	5.9%	33 182	65.1%	50 956	14.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 618	41.0%	5 455	8.7%	2 025	3.2%	29 312	47.0%	62 410	17.2%	(683)	(1.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	26 058	37.7%	4 863	5.1%	3 219	3.4%	58 925	62.3%	94 605	26.7%	-	-	-	-
Receivables from Exchange Transactions - Waste-Water Management	8 148	22.4%	2 773	7.6%	1 545	4.3%	23 861	65.7%	36 325	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 825	22.9%	2 088	6.1%	1 543	4.5%	22 721	68.5%	34 188	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	37	100.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 503	5.8%	1 257	4.8%	1 182	4.6%	22 014	84.8%	26 057	7.4%	-	-	-	-
Receivables unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 446	11.2%	651	1.3%	415	0.8%	41 987	86.8%	48 479	13.8%	(551)	(1.1%)	-	-
Total By Income Source	84 996	24.1%	21 411	6.1%	12 931	3.7%	233 020	66.1%	352 337	100.0%	(1 233)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 017	38.3%	2 797	21.3%	882	7.8%	4 307	32.6%	13 114	3.2%	-	-	-	-
Commercial	42 531	24.7%	9 265	5.3%	4 813	2.7%	118 180	67.3%	175 789	49.9%	(1 255)	(.7%)	-	-
Households	37 448	22.9%	9 348	5.7%	7 126	4.4%	109 532	87.2%	163 454	46.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	84 996	24.1%	21 411	6.1%	12 931	3.7%	233 020	66.1%	352 337	100.0%	(1 233)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	71	100.0%	71	.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensioners / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 090	72.2%	8	-	2	-	5 813	27.8%	20 913	99.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 090	71.0%	8	-	2	-	5 883	28.0%	20 962	100.0%

Contact Details

Municipal Manager	Mr Dhelo Khenshe	013 248 7262
Financial Manager	Mr Mubisa Mphahlele	013 248 7106

Source Local Government Database

! All figures in this report are unaudited

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure	712 877	712 877	181 279	26,8%	173 538	24,3%	157 217	22,1%	108 038	15,2%	630 070	88,4%	119 088	84,8%	(8,3%)
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	235 679	235 679	50 131	21,3%	47 711	18,8%	38 320	16,7%	39 550	16,8%	172 791	73,3%	46 530	96,9%	(15,0%)
Service charges - Water	58 721	58 721	14 328	24,0%	14 567	24,4%	14 483	24,3%	12 180	20,7%	56 569	94,7%	10 682	95,1%	8,8%
Service charges - Waste Water Management	21 973	21 973	4 981	22,7%	4 973	22,6%	4 737	21,6%	4 853	22,1%	19 635	89,3%	4 704	91,3%	4,0%
Service charges - Waste Management	25 594	25 594	5 905	23,1%	5 869	23,0%	5 174	20,2%	5 843	22,8%	23 645	91,1%	5 619	122,8%	4,0%
Sale of Goods and Rendering of Services	1 117	1 117	886	79,4%	724	64,8%	707	63,3%	754	68,4%	3 081	275,9%	596	73,3%	28,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 248	15 248	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	492	492	264	53,7%	273	55,5%	324	66,0%	805	123,0%	1 466	298,1%	93	15,9%	549,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 006	3 026	600	20,0%	566	18,7%	781	26,1%	651	21,5%	2 828	93,8%	728	99,9%	(10,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	30 359	30 359	4 487	14,8%	1 208	4,0%	600	2,0%	1 253	4,1%	7 560	24,9%	4 273	71,6%	(10,7%)
Non-Exchange Revenue															
Property rent	116 113	116 113	26 618	23,0%	26 927	23,2%	26 033	22,4%	28 200	24,3%	126 768	109,1%	25 481	81,1%	2,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 229	1 229	392	31,9%	448	36,5%	555	45,2%	1 600	130,2%	2 995	243,7%	9 295	406,4%	(82,8%)
Licences or permits	91	91	31	33,9%	45	47,8%	77	84,6%	140	153,7%	315,3%	291	223	212,2%	2,3%
Transfers and subsidies - Operational	102 866	102 866	74 334	72,3%	63 315	61,6%	63 565	61,8%	72 223	70,2%	192 866	100,0%	1 264	98,6%	67,9%
Interest	7 967	7 967	4 378	54,9%	5 519	69,3%	10 650	133,8%	11 187	140,4%	38 843	475,7%	7 400	294,3%	51,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	1 223	-	-	-	-	-	1 223	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	885 051	885 051	221 400	25,0%	203 904	23,0%	182 182	20,8%	222 787	25,2%	630 253	88,3%	213 145	96,6%	4,5%
Employee related costs	254 915	254 915	55 405	21,7%	58 630	22,9%	54 320	21,4%	57 273	22,5%	223 828	87,8%	59 297	95,6%	3,8%
Remuneration of councillors	14 123	14 123	5 217	37,0%	2 521	18,0%	2 821	20,0%	2 851	20,2%	12 008	85,0%	3 865	83,1%	2,3%
Bulk purchases - electricity	185 000	185 000	28 818	15,6%	31 618	17,1%	22 054	12,0%	40 905	22,1%	151 398	81,8%	45 037	107,2%	(8,2%)
Inventory consumed	8 180	8 180	2 741	33,5%	1 837	22,4%	2 809	34,3%	1 205	14,6%	8 412	102,8%	2 338	82,3%	(48,2%)
Debt impairment	114 278	114 278	14 191	12,4%	14 191	12,4%	13 842	12,0%	9 252	8,1%	51 518	45,1%	14 222	83,3%	(26,0%)
Depreciation and amortisation	70 722	70 722	15 440	21,8%	16 817	23,8%	19 962	28,2%	24 027	34,0%	78 136	266,5%	2 157	100,2%	1 013,9%
Interest	30 000	30 000	15 440	51,5%	16 817	56,1%	19 962	66,2%	24 027	80,1%	78 136	260,5%	2 157	100,2%	1 013,9%
Contracted services	132 970	132 970	28 569	21,5%	35 043	26,4%	35 427	26,6%	27 127	20,4%	127 225	95,9%	41 438	96,2%	(42,8%)
Transfers and subsidies	800	800	100	12,5%	789	98,6%	1 335	167,1%	15 381	192,3%	24 823	310,3%	(237)	-	(584,8%)
Irrecoverable debts written off	-	-	100	100,0%	-	-	-	-	-	-	-	-	-	-	-
Operational costs	94 903	93 563	43 914	46,7%	34 009	36,3%	30 302	32,4%	44 667	47,7%	152 907	163,4%	44 017	131,9%	1,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(172 174)	(172 174)	(39 121)	22,7%	(30 366)	17,5%	(24 965)	14,3%	(114 749)	16,2%	(200 183)	28,2%	(84 059)	11,8%	42,9%
Transfers and subsidies - capital (monetary allocations)	115 907	115 907	1 504	1,3%	15 417	13,3%	25 789	22,2%	41 480	35,8%	84 240	72,7%	29 916	88,9%	42,9%
Transfers and subsidies - capital (non-monetary)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(58 267)	(58 267)	(28 526)	49,0%	(14 952)	25,7%	824	5,4%	(73 269)	12,7%	(115 943)	20,0%	(55 143)	8,3%	42,9%
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax	(58 267)	(58 267)	(28 526)	49,0%	(14 952)	25,7%	824	5,4%	(73 269)	12,7%	(115 943)	20,0%	(55 143)	8,3%	42,9%
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Majorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 267)	(58 267)	(28 526)	49,0%	(14 952)	25,7%	824	5,4%	(73 269)	12,7%	(115 943)	20,0%	(55 143)	8,3%	42,9%
Share of Surplus/(Deficit) attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 267)	(58 267)	(28 526)	49,0%	(14 952)	25,7%	824	5,4%	(73 269)	12,7%	(115 943)	20,0%	(55 143)	8,3%	42,9%

Part 2: Capital Revenue and Expenditure

R thousands	2022/23										2021/22		Q4 of 2021/22 to Q4 of 2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Capital Revenue and Expenditure	125 862	125 862	2 108	1,7%	14 545	11,6%	22 069	17,5%	31 533	25,1%	70 252	55,8%	20 073	75,2%	57,1%
Source of Finance															
National Government	113 212	113 212	886	,8%	12 687	11,2%	22 069	19,5%	29 622	26,3%	65 256	57,6%	17 201	78,5%	73,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocation)	113 212	113 212	886	,8%	12 687	11,2%	22 069	19,5%	29 622	26,3%	65 256	57,6%	17 201	78,5%	73,4%
Borrowing	12 650	12 650	1 418	11,2%	1 858	14,7%	1 858	14,7%	1 711	13,5%	4 987	39,4%	2 871	52,8%	(40,4%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	125 862	125 862	2 108	1,7%	14 545	11,6%	22 069	17,5%	31 533	25,1%	70 252	55,8%	20 073	75,2%	57,1%
Municipal governance and administration	250	250	-	-	98	39,2%	-	-	23	9,2%	81	32,4%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	250	250	-	-	58	23,2%	-	-	23	9,2%	81	32,4%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 400	2 400	-	-	-	-	-	-	-	-	-	-	56	40,6%	(100,0%)
Community and Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	58	58,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 779	24 514	688	38,7%	4 293	24,1%	10 832	44,2%	5 5						

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts (to Council Policy)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water												(2 568)		
Trade and Other Receivables from Exchange Transactions - Electricity												(645)		
Receivables from Non-exchange Transactions - Property Rates												(726)		
Receivables from Exchange Transactions - Waste Water Management												(782)		
Receivables from Exchange Transactions - Waste Management												(785)		
Receivables from Exchange Transactions - Property Rental Debtors												-		
Interest on Annual Debtor Accounts												92		
Recoverable unauthorised, irregular or trustees and wasteful Expenditure												-		
Other												5		
Total By Income Source												(5 387)		
Debtors Age Analysis By Customer Group														
Copyes of State												(340)		
Commercial												(196)		
Households												(4 810)		
Other												-		
Total By Customer Group												(5 387)		

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										
Bak Electricity	27 295	5,3%	17 374	3,4%	13 969	2,9%	455 234	88,7%	512 873	35,8%
Bak Water	-		-		-		-		-	
PAYE deductions	-		-		-		-		-	
VAT (debited less input)	-		-		-		-		-	
Persons / Retirement	-		-		-		-		-	
Loan repayments	-		-		-		-		-	
Trade Creditors	43 867	6,8%	12 959	1,4%	12 548	1,4%	551 579	92,5%	620 943	64,2%
Auditor-General	-		-		-		-		-	
Other	-		-		-		-		-	
Total	71 162	5,0%	30 373	2,1%	25 618	1,8%	1 308 783	91,1%	1 433 916	100,0%

Contact Details

Municipal Manager	Mr Maseping Pele Mariga	013 235 7307
Financial Manager	Mr Richard Mzekavande Mntzi	013 235 7349

Source: Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: THEMBSILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	808,073	830,599	304,205	37.7%	209,358	25.9%	226,034	27.2%	94,467	11.4%	834,363	100.5%	218,485	139.2%	(56.8%)
Exchange Revenue															
Service charges - Electricity															
Service charges - Water	82,274	91,395	34,395	41.8%	10,559	12.2%	22,996	25.2%	23,146	25.3%	90,550	99.1%	100,550	333.3%	(17.0%)
Service charges - Waste Water Management	1,955	2,227	572	29.3%	546	28.7%	642	29.0%	467	20.9%	2,224	99.9%	4,294	320.8%	(20.5%)
Service charges - Waste Management	38,119	37,883	9,322	24.4%	9,571	25.1%	9,424	24.8%	9,503	25.1%	37,870	99.7%	30,419	188.4%	(88.6%)
Sale of Goods and Rendering of Services	208	581	192	33.1%	258	44.5%	41	7.4%	56	9.6%	567	97.6%	86	98.3%	(24.4%)
Agency services	11,886	11,886	-	-	-	-	-	-	10,878	91.4%	10,878	91.4%	-	-	(100.0%)
Interest															
Interest earned from Receivables	69,122	84,252	20,703	24.6%	21,428	25.4%	31,075	36.8%	23,263	27.6%	87,628	103.8%	56,214	161.8%	(59.0%)
Interest earned from Current and Non Current Assets	5,305	6,191	2,038	32.9%	1,280	20.5%	1,985	31.8%	6,112	74.6%	11,415	133.4%	7,519	220.0%	(18.7%)
Dividends															
Rent on Land															
Rent from Fixed Assets	921	1,042	314	34.0%	206	22.3%	214	20.6%	484	46.4%	1,217	116.8%	430	113.5%	12.4%
License and permits															
Operational Revenue	215	1,329	346	26.0%	583,514	43.9%	609	45.8%	567	42.7%	1,548	139.0%	188	238.1%	201.7%
Non-Exchange Revenue															
Property sales	58,437	58,437	14,586	24.9%	14,579	24.9%	14,372	24.6%	15,642	19.2%	54,309	93.0%	44,643	154.7%	(76.2%)
Surpluses and Taxes															
Fines, penalties and forfeits	13,101	2,457	19	1%	67	3%	44	1.8%	2,688	109.4%	2,818	114.7%	551	37.8%	387.8%
License fees	198	198	82	41.4%	31	15.6%	28	14.2%	14	7.1%	154	77.8%	48	114.7%	11.2%
Transfer and subsidies - Operational	530,246	530,246	201,793	38.3%	171,222	32.3%	151,724	28.6%	7,506	1.4%	532,245	100.4%	(43,006)	99.8%	(117.5%)
Interest															
Fuel Levy															
Operational Revenue															
Gain on disposal of Assets															
Other Gains															
Discontinued Operations															
Operating Expenditure	828,287	977,149	127,090	15.3%	129,272	15.6%	141,146	17.0%	249,217	29.9%	646,725	77.3%	340,319	81.1%	(26.8%)
Employee related costs	117,288	180,311	49,289	42.3%	38,640	21.4%	40,714	22.6%	40,888	22.7%	160,891	89.1%	37,364	94.2%	9.7%
Remuneration of councillors	27,447	28,029	6,861	24.5%	6,163	22.0%	7,037	25.1%	6,280	22.4%	25,342	90.9%	6,307	93.0%	(4.4%)
Bank purchases - electricity	162,881	166,303	26,854	16.1%	42,703	25.7%	43,974	26.4%	41,803	25.2%	155,444	93.4%	62,507	85.2%	(33.1%)
Inventory consumed	203,879	245,164	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88,821	88,821	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	126,502	102,496	27,721	21.9%	30,004	23.7%	36,726	22.9%	47,302	29.5%	141,763	88.9%	31,425	92.1%	50.6%
Transfer and subsidies	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable debts written off	3,005	3,005	482	16.0%	568	18.9%	1,021	34.0%	2,472	82.3%	4,543	151.2%	186,404	5,200.3%	(88.4%)
Operational costs	86,913	105,139	24,912	28.7%	11,144	12.8%	11,674	11.1%	18,854	17.9%	69,994	63.3%	48,022	214.8%	(59.0%)
Losses on disposal of Assets															
Other Losses															
Surplus/(Deficit)	(120,215)	(146,551)	177,415	21.3%	80,086	9.6%	84,888	10.1%	(154,750)	-18.4%	187,639	22.5%	(121,834)	-51.2%	41.7%
Transfer and subsidies - capital (monetary allocations)	175,576	175,576	21,870	12.5%	30,576	17.4%	31,748	18.0%	36,344	20.6%	140,478	107.6%	87,794	81.2%	41.7%
Transfer and subsidies - capital (in-kind)															
Surplus/(Deficit) after capital transfers and contributions	55,363	25,027	199,284	24.1%	115,102	13.9%	116,636	13.9%	(58,806)	-7.1%	372,217	44.7%	(54,130)	-41.7%	
Income Tax															
Surplus/(Deficit) after income tax	55,363	25,027	199,284	24.1%	115,102	13.9%	116,636	13.9%	(58,806)	-7.1%	372,217	44.7%	(54,130)	-41.7%	
Share of Surplus/(Deficit) attributable to Joint Venture															
Share of Surplus/(Deficit) attributable to Municipality															
Surplus/(Deficit) attributable to municipality	55,363	25,027	199,284	24.1%	115,102	13.9%	116,636	13.9%	(58,806)	-7.1%	372,217	44.7%	(54,130)	-41.7%	
Share of Surplus/(Deficit) attributable to Associate															
Intercompany/Group subsidiary transactions															
Surplus/(Deficit) for the year	55,363	25,027	199,284	24.1%	115,102	13.9%	116,636	13.9%	(58,806)	-7.1%	372,217	44.7%	(54,130)	-41.7%	

Part 2: Capital Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	203,078	194,378	33,757	16.5%	37,839	19.5%	25,988	13.4%	60,735	31.2%	178,430	91.8%	35,284	88.8%	128.8%
National Government	175,578	175,578	33,423	18.9%	31,700	18.1%	25,928	14.5%	72,078	40.8%	160,498	91.9%	33,600	89.0%	102.5%
Provincial Government															
District Municipality															
Transfer and subsidies - capital (monetary also)(Departments HH,PE,PC...)	175,578	175,578	33,423	18.9%	31,700	18.1%	25,268	14.5%	72,078	40.8%	160,498	91.9%	32,690	89.0%	109.9%
Transfers recognised - capital															
Internally generated funds	27,500	22,800	335	1.2%	6,239	22.7%	2,791	12.2%	6,657	29.2%	18,022	79.0%	2,594	87.4%	233.8%
Capital Expenditure Functional	203,078	194,378	33,757	16.5%	37,939	19.5%	26,023	13.4%	60,735	31.2%	178,454	91.8%	35,833	89.2%	125.3%
Municipal governance and administration	1,600	1,600	-	-	897	56.1%	47	2.9%	735	45.9%	1,678	104.9%	1,397	84.9%	(47.4%)
Executive and Council	1,600	1,600	-	-	897	56.1%	47	2.9%	735	45.9%	1,678	104.9%	1,397	84.9%	(47.4%)
Finance and administration															
Internal audit	10,200	7,500	-	-	2,088	20.5%	3,018	40.2%	5,083	67.7%	10,109	134.8%	5,300	91.2%	(5.6%)
Community and Social Services	6,200	500	-	-	2,888	46.6%	(2,088)	(47.9%)	5,003	100.0%	10,109	144.4%	5,300	91.2%	(5.6%)
Sport and Recreation	4,000	7,000	-	-	-	-	5,100	72.9%	6,003	71.5%	10,109	144.4%	5,300	91.2%	(5.6%)
Public Safety															
Housing															
Health															
Economic and Environmental Services	44,200	52,210	7,762	17.6%	6,142	13.9%	11,350	21.7%	24,801	47.5%	50,655	95.9%	4,741	87.9%	423.2%
Planning and Development	44,200	52,210	7,762	17.6%	6,142	13.9%	11,350	21.7%	24,801	47.5%	50,655	95.9%	4,741	87.9%	423.2%
Road Transport															
Environmental Protection															
Trading Services	147,078	133,068	25,995	17.7%	28,813	19.6%	11,668	8.7%	59,198	44.5%	116,612	87.6%	24,398	86.0%	195.6%
Energy services	25,500	17,668	-	-	3,338	13.1%	(2,302)	(13.0%)	10,379	58.7%	11,615	64.6%	946	86.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,824	1.1%	8,429	1.1%	8,307	1.1%	707,212	96.0%	702,803	42.2%	1,187	1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	95	100.0%	95	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,811	1.6%	4,032	1.4%	3,698	1.3%	275,352	85.7%	287,891	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	180	1.0%	144	0%	130	8%	16,640	87.5%	16,663	9%	22	1%	-	-
Receivables from Exchange Transactions - Waste Management	3,835	1.0%	3,814	1.0%	3,007	1.0%	338,232	96.9%	349,108	18.6%	482	1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset/Debt Accounts	7,772	1.8%	7,885	1.8%	7,613	1.8%	409,220	94.7%	432,289	23.0%	(343)	(1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	93	100.0%	93	-	-	-	-	-
Total By Income Source	25,002	1.3%	23,875	1.3%	23,412	1.2%	1,806,403	96.2%	1,878,692	100.0%	1,348	1%	-	-
Debtors Age Analysis By Customer Group														
Digins of State	3,849	1.5%	3,445	1.7%	3,211	1.7%	102,833	94.0%	203,297	18.0%	103	1%	-	-
Commercial	2,442	2.6%	1,923	2.0%	1,605	1.7%	95,887	81.7%	95,539	5.2%	74	1%	-	-
Households	18,611	1.2%	18,507	1.2%	18,435	1.2%	1,522,803	96.5%	1,578,156	84.0%	1,122	1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25,002	1.3%	23,875	1.3%	23,412	1.2%	1,806,403	96.2%	1,878,692	100.0%	1,348	1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions (Retirement)	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	1,391	99.5%	7	5%	-	-	-	-	1,399	100.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,391	99.5%	7	5%	-	-	-	-	1,399	100.0%

Contact Details

Municipal Manager	Mr O Nicus	013 986 9115
Financial Manager	Mrs G J Matharu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

Part 4. Debtor Age Analysis

B-Statement	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total		Actual Stat Debtors Written Off to Debtors		Impairment Stat Debtors in Current Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtor Age Analysis By Income Source														
Trade and Other Receivables from Customers - Transactions - Other	4,381	2.3%	2,472	1.2%	1,108	1.1%	169,409	82.0%	181,871	111.2%	117	0%	-	-
Trade and Other Receivables from Customers - Transactions - District	13,816	43.1%	2,227	1.0%	1,128	2.8%	18,843	61.2%	27,814	145%	25	0%	-	-
Receivables from Noncustomers - Transactions - Property Sales	11,258	2.8%	7,084	2.7%	8,822	2.4%	252,322	81.2%	281,413	111%	11	0%	-	-
Receivables from Customers - Transactions - Waste Water Management	1,013	5.4%	489	2.0%	289	2.1%	18,858	89.5%	19,359	21%	6	0%	-	-
Receivables from Customers - Transactions - Waste Management	88	4.8%	261	2.4%	421	3.1%	19,101	81%	20,051	24%	8	0%	-	-
Receivables from Customers - Transactions - Property Tax/Other Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Customers - Transactions - Property Tax/Other Debtors	5,241	2.4%	5,326	2.4%	5,223	2.4%	200,331	81.7%	219,221	244%	341	2%	-	-
Investments and Investment Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable - insurance of business and medical equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total All Income Sources	37,363	4.3%	15,864	2.2%	18,246	3.8%	691,797	87.8%	808,769	100.0%	528	0%	-	-
Debtor Age Analysis by Customer Group														
Consumer	11,883	31.8%	1,888	3.9%	1,227	2.9%	98,482	31.4%	113,480	31%	12	0%	-	-
Commercial	11,921	7.4%	5,896	3.6%	4,152	2.8%	134,815	84.4%	158,284	171%	224	0%	-	-
Nonprofits	14,888	2.8%	11,079	1.9%	10,867	1.9%	658,500	94.8%	801,234	100%	292	0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total All Customer Groups	37,363	4.2%	15,864	2.2%	18,246	3.8%	691,797	87.8%	808,769	100.0%	528	0%	-	-

Part 5. Creditor Age Analysis

B-Statement	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bank Deposits	113,201	16.8%	113	-	3,907	4%	538,237	82.7%	672,948	82.1%
Bank Other	-	-	-	-	-	-	148,810	89.0%	148,810	12.7%
FYFV Accruals	-	-	-	-	-	-	-	-	-	-
10% Accruals	-	-	-	-	-	-	-	-	-	-
Financial Instruments	-	-	-	-	-	-	-	-	-	-
Loan Receivables	-	-	-	-	-	-	-	-	-	-
Marketable Securities	98,398	38.4%	519	2%	800	4%	169,803	83.1%	269,520	24.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	208,481	19.3%	641	1%	3,914	4%	676,440	88.3%	1,004,468	100.0%

Contact Details

Manager Manager	Ms Salina Thakara Prasad	011 885 8221
Executive Manager	Ms Thelma Marany	011 885 8221

Source: Local Government Database
 1. All figures in the report are rounded.

**AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2023 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	24,318,274	24,602,083	6,903,916	24.7%	5,889,565	24.1%	5,325,312	21.6%	3,820,084	14.7%	20,818,777	84.6%	3,387,830	86.4%	6.9%
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	6,425,891	6,196,206	1,399,807	21.2%	863,120	13.4%	1,136,615	18.3%	1,162,172	18.8%	4,520,703	73.0%	1,166,708	87.0%	(2.2%)
Service charges - Water	2,203,989	2,207,398	582,382	26.4%	592,747	26.9%	597,474	27.1%	597,474	27.1%	2,300,083	104.2%	444,626	89.6%	(12.6%)
Service charges - Waste Water Management	754,540	701,116	157,369	20.9%	158,022	22.4%	159,343	22.5%	159,343	22.5%	633,667	89.4%	136,500	92.6%	16.7%
Service charges - Waste Management	897,968	801,590	199,467	22.1%	192,743	23.9%	199,554	23.6%	199,512	23.6%	777,665	93.4%	184,816	95.0%	7.2%
Sale of Goods and Rendering of Services	73,336	74,308	17,845	24.0%	15,135	20.4%	15,393	20.7%	13,673	18.4%	61,046	83.5%	25,221	107%	(45.4%)
Agency services	126,797	91,651	2,345	2.6%	10,824	8.5%	21,709	23.7%	26,392	27.7%	60,270	65.8%	37,912	44.0%	(33.7%)
Interest		9,862			11,824		6,910		8,964		31,388		1,308		2.0%
Interest earned from Receivables	891,856	1,029,495	224,620	25.2%	239,162	26.8%	296,391	28.8%	189,990	18.4%	949,322	92.2%	240,522	82.6%	(11.4%)
Interest earned from Current and Non Current Assets	189,919	180,090	27,712	14.7%	28,228	13.9%	51,480	27.4%	64,382	34.2%	169,895	90.3%	43,712	46.3%	43.9%
Dividends	469	469										133	34.0%	(100.0%)	
Rent on Land	17,978	18,022	4,721	26.2%	4,671	26.0%	4,734	26.2%	4,202	23.3%	17,418	96.7%	3,877	90.8%	19.7%
Receivables from Fixed Assets	102,804	89,909	11,234	11.3%	15,600	14.9%	13,044	16.1%	12,484	14.4%	62,266	64.6%	21,198	49.7%	(41.1%)
Loans and permits	34,094	28,500	2,542	7.2%	4,998	13.1%	4,310	15.2%	8,344	29.4%	19,792	68.0%	7,008	24.0%	10.1%
Operational Revenue	428,373	573,451	34,361	8.0%	49,968	11.6%	49,416	8.9%	49,416	8.9%	196,139	33.9%	43,117	29.9%	56.7%
Non-Exchange Revenue															
Property rates	3,929,276	4,043,696	948,470	24.2%	918,076	23.4%	950,739	23.6%	851,575	21.1%	3,822,913	90.8%	886,413	84.4%	(4.1%)
Sportshires and Taxes	82,324	82,324	31,658	41.1%	33,297	42.1%	33,548	24.9%	9,856	18.8%	48,240	88.6%	27,169	103.1%	(83.7%)
Fines, penalties and forfeitures	159,389	126,470	7,864	6.4%	13,763	8.6%	12,375	8.6%	9,839	7.7%	43,440	34.0%	24,197	34.1%	(59.3%)
Loans or permits	6,500	9,162	9,445	136.8%	(1,736)	(26.1%)	2,391	26.1%	4,416	46.0%	14,336	156.2%	301	228.4%	741.9%
Transfer and subsidies - Operational	7,411,212	7,672,295	2,344,213	31.1%	2,419,913	32.1%	2,119,960	27.5%	331,170	4.3%	7,266,666	93.3%	35,431	92.3%	824.7%
Interest	226,664	242,847	38,347	16.9%	35,980	15.9%	36,688	15.9%	39,203	16.3%	147,643	60.5%	33,549	51.1%	17.8%
Fuel Levy	399,500	399,500	140,210	35.1%	119,445	33.1%	109,675	27.5%	109,675	27.5%	399,500	100.0%	-	-	-
Operational Revenue															
Gains on disposal of Assets	24,346	18,446	95	0.4%	1,350	5.5%	166	0.9%	721	3.9%	1,721	9.4%	(3,091)	60.7%	(103.9%)
Other Gains	11,640	11,640	689	4.3%	-	-	-	-	67,204	579.0%	67,204	81.8%	969	4.7%	117.3%
Discontinued Operations	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	24,929,889	26,190,735	5,720,000	22.9%	4,967,849	19.9%	5,683,748	21.7%	7,207,895	27.6%	23,579,492	90.2%	6,254,665	80.2%	15.2%
Employee related costs	7,598,911	7,524,488	1,776,464	23.3%	1,572,097	20.9%	1,722,473	22.9%	1,831,488	24.2%	7,320,463	97.2%	1,746,440	94.6%	4.8%
Remuneration of councillors	442,568	426,685	101,246	22.9%	97,287	22.0%	93,919	21.7%	92,709	21.1%	366,622	87.9%	96,013	80.7%	(3.4%)
Bulk purchase - electricity	5,366,389	5,601,427	1,608,982	30.0%	1,560,596	28.0%	1,286,404	22.2%	1,302,707	23.1%	5,407,791	96.7%	1,397,334	100.0%	(6.8%)
Inventory consumed	1,451,811	1,566,846	246,073	17.0%	202,713	23.6%	399,376	26.4%	699,966	44.6%	1,973,788	107.0%	479,770	103.1%	42.2%
Debt repayment	1,988,104	2,050,574	523,870	26.4%	(262,712)	(12.2%)	112,466	5.9%	224,225	20.0%	617,847	30.1%	41,307	13.2%	442.8%
Depreciation and amortisation	2,294,722	2,229,217	296,360	13.0%	249,415	13.0%	426,048	18.1%	657,618	29.5%	1,474,236	75.0%	169,264	104.1%	104.1%
Contracted services	617,315	627,857	178,881	29.0%	222,474	36.2%	388,293	47.1%	580,603	70.5%	1,311,251	106.4%	279,280	108.0%	108.0%
Contracted services	2,756,238	3,024,624	488,813	17.7%	744,307	27.0%	686,872	22.6%	833,549	30.7%	2,820,991	93.9%	924,862	98.0%	9.9%
Transfer and subsidies - capital	397,084	568,774	80,646	20.8%	118,241	29.8%	139,424	29.8%	200,612	35.3%	908,892	92.3%	176,815	107.0%	12.3%
Impoverishable debts written off	474,230	362,176	19,415	4.1%	23,866	5.0%	1,907	0.3%	44,443	12.3%	96,781	26.7%	228,143	108.2%	(80.3%)
Operational costs	7,120,440	1,705,640	308,887	21.4%	453,717	25.2%	453,876	25.2%	554,652	32.5%	1,532,812	100.0%	565,107	100.0%	6.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	472	0.2%	472	0.2%	993	1.0%	62.1%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(606,615)	(1,586,652)	283,916	11.6%	901,717	35.0%	(357,436)	(14.3%)	(31,912)	(0.1%)	(2,761,715)	(11.2%)	(6,266,835)	(25.4%)	68.2%
Transfers and subsidies - capital (monetary allocations)															
Transfers and subsidies - capital (in kind)	3,497,959	3,468,030	198,730	5.6%	226,869	17.2%	248,961	21.6%	736,578	21.6%	2,568,962	92.3%	1,008,198	68.4%	(27.0%)
Income Tax	-	-	99	-	99	-	-	-	-	-	199	0.6%	1,931	100%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2,891,294	1,919,377	479,809	19.3%	1,501,842	30.0%	390,025	19.3%	(2,851,234)	(14.6%)	(479,558)	(11.8%)	(1,856,117)	(47.2%)	27.0%
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2,891,294	1,919,377	479,809	19.3%	1,501,842	30.0%	390,025	19.3%	(2,851,234)	(14.6%)	(479,558)	(11.8%)	(1,856,117)	(47.2%)	27.0%
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,891,294	1,919,377	479,809	19.3%	1,501,842	30.0%	390,025	19.3%	(2,851,234)	(14.6%)	(479,558)	(11.8%)	(1,856,117)	(47.2%)	27.0%
Share of Surplus/(Deficit) attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	220	220	80	36.3%	26	11.9%	23	10.2%	27	12.4%	156	70.8%	59	93.9%	(53.8%)
Surplus/(Deficit) for the year	2,891,514	1,919,597	479,889	19.3%	1,501,868	30.0%	390,047	19.3%	(2,851,207)	(14.6%)	(479,403)	(11.8%)	(1,856,058)	(47.2%)	27.0%

Part 2: Capital Revenue and Expenditure

R thousands	2022/23												2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	4,575,528	4,834,022	475,616	10.4%	875,186	19.1%	816,079	16.9%	1,230,078	25.4%	3,396,960	70.3%	1,045,523	83.5%	17.7%
National Government	2,466,121	2,528,670	346,564	14.1%	660,821	19.3%	606,800	17.2%	945,767	28.9%	2,568,962	92.3%	768,620	86.0%	23.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allot)(Department/Asks/HE/PE/PC...)	19,000	19,000	2,110	10.9%	1,962	10.1%	3,515	28.9%	1,968	18.8%	9,953	86.7%	4,061	1,151.2%	(51.8%)
Transfers operational - capital	3,895,521	3,548,116	348,664	8.9%	671,782	18.2%	609,815	17.2%	847,793	23.9%	2,579,815	72.7%	772,681	65.8%	22.7%
Borrowing	189,000	214,385	32,310	16.9%	32,895	27.7%	46,001	21.4%	29,577	13.8%	160,881	75.0%	31,029	68.2%	(4.7%)
Interest generated/loss	895,007	1,070,323	84,638	9.6%	104,415	10.5%	104,415	10.5%	252,160						

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	148,385	2.7%	78,705	1.4%	86,555	1.6%	5,115,169	94.2%	5,428,814	23.4%	(1,204)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	305,086	12.0%	73,969	2.9%	64,425	2.5%	2,107,813	82.6%	2,550,293	11.0%	(40,474)	(1.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	276,262	9.8%	81,899	1.7%	108,077	2.2%	4,296,989	92.2%	4,763,867	20.3%	(26,186)	(.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	92,215	2.7%	31,969	1.7%	20,006	1.0%	1,722,051	93.3%	1,844,741	8.0%	(762)	-	-	-
Receivables from Exchange Transactions - Waste Management	58,860	3.1%	32,035	1.7%	26,198	1.3%	1,776,608	93.3%	1,903,758	8.2%	(205)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	203	1.3%	10	0%	397	2.0%	19,298	96.2%	20,008	1%	-	-	-	-
Interest on Arrear Debtor Accounts	145,172	3.4%	90,286	2.1%	107,681	2.5%	3,891,923	91.9%	4,255,422	18.3%	(37,931)	(.9%)	-	-
Receivables unapportioned, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110,829	4.5%	6,687	3%	6,473	3%	2,327,222	94.7%	2,451,225	10.6%	(545)	-	-	-
Total By Income Source	1,095,628	4.7%	394,580	1.7%	438,416	1.9%	21,262,631	91.7%	23,191,255	100.0%	(169,468)	(.5%)	-	-
Debtors Age Analysis By Customer Group														
Organ of State	97,991	5.1%	26,810	1.4%	37,507	2.0%	1,748,518	91.5%	1,910,826	8.2%	(203)	-	-	-
Commercial	530,666	6.2%	155,303	1.9%	146,232	1.8%	7,521,486	90.1%	8,343,887	36.0%	(105,965)	(1.2%)	-	-
Household	423,944	3.8%	211,586	1.7%	224,316	1.9%	11,380,161	92.8%	12,244,817	52.8%	(2,342)	-	-	-
Other	38,127	5.7%	271	2.1%	20,361	2.9%	632,466	91.4%	693,296	3.0%	-	-	-	-
Total By Customer Group	1,095,628	4.7%	394,580	1.7%	438,416	1.9%	21,262,631	91.7%	23,191,255	100.0%	(169,468)	(.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1,332,005	16.8%	299,913	3.7%	156,562	1.9%	6,225,054	77.5%	8,014,134	36.7%
Bulk Water	992,654	68.2%	15,712	1.0%	9,478	0%	480,714	32.1%	1,496,558	6.8%
FRFV Debtors	(12,724)	(28.2%)	7,289	(18.3%)	-	-	-	-	(5,435)	-
VAT (output less input)	14,885	299.7%	-	-	(9,598)	(107.4%)	443	7.7%	5,733	-
Pensions / Retirement	(2,815)	(70.9%)	3,579	90.2%	282	7.1%	2,821	73.0%	3,968	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	1,322,081	11.2%	167,352	1.4%	103,167	0%	10,174,129	86.4%	11,772,709	53.7%
Trade Debtors	438	5.7%	351	9.8%	477	6.2%	5,000	78.2%	7,867	-
Other	(21,184)	(3.5%)	13,254	2.2%	8,823	1.5%	600,174	99.9%	601,887	2.7%
Total	3,643,315	16.6%	507,899	2.3%	275,193	1.3%	17,490,824	79.8%	21,816,431	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.