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Provincial Treasury

## **PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2023/24 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2024**

1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10<sup>th</sup> working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. This report covers the performance against the adjusted budgets for the third quarter ended 31 March 2024. The report was prepared by using figures from the Municipal Standard Chart of Account (mSCOA) data strings. The mSCOA Regulations were promulgated on 22 April 2014 and prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017. The mSCOA Regulations requires municipalities to upload the budget and financial information in a data string format to the Local Government portal across the six mSCOA regulated segments.
4. The report is part of the In-year Management, Monitoring and Reporting System for Local Government (IYM), which enables Provincial and National government to exercise oversight over municipalities and identify possible challenges in implementing municipal budgets.
5. As the mSCOA reform is maturing, the credibility of the information contained in the mSCOA data strings is gradually improving although some municipalities are still not fully compliant. The following are the core of the problems:
  - The incorrect use of the mSCOA and municipal accounting practices by municipalities.
  - Many municipalities are not budgeting, transacting, and reporting directly in and from the core financial systems. Instead, they prepare their budgets and reports on an excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitless, and wasteful (UIFW) expenditure.
  - Municipalities are not locking the adopted budgets on the financial systems at month-end to ensure prudent financial management.

**PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2023/24 FINANCIAL YEAR:  
3RD QUARTER ENDED 31 MARCH 2024**

- The Section 71 report facilitates transparency in reporting, better in-year management as well as the oversight of the financial performance of municipalities against the adopted budgets. This report is, therefore, a management tool that serve as an early warning mechanism for councils, Provincial Legislatures, and Municipal management to monitor and improve municipal performance timeously. The improvement of the credibility of the data strings is a priority for National and Provincial treasuries. The submitted data strings are analysed monthly and errors are communicated to municipalities for correction.
6. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of March 2024.

<b>STATUS OF DATA STRINGS SUBMISSION AS AT 31 MARCH 2024</b>							
<b>MUNICIPALITY</b>	<b>SUBMISSION CODE</b>						
	<b>ORGB</b>	<b>PROR</b>	<b>ADJB</b>	<b>PRAD</b>	<b>M09</b>	<b>CR09</b>	<b>DR09</b>
Albert Luthuli							
Bushbuckridge							
City of Mbombela							
Dipaleseng							
Dr JS Moroka							
Ehlanzeni District							
Emakhazeni							
Emalahleni							
Gert Sibande District							
Govan Mbeki							
Lekw a							
Mkhondo							
Msukaligw a							
Nkangala District							
Nkomazi							
Dr Pixley Ka Isaka Seme							
Steve Tshw ete							
Thaba Chw eu							
Thembisile Hani							
Victor Khanye							

<b>Outstanding</b>	
<b>Submitted Successfully</b>	

<b>AFS Pre-Audited</b>	<b>PAUD</b>
<b>Original Budget</b>	<b>ORGB</b>
<b>Project List</b>	<b>PROR</b>
<b>Month ended</b>	<b>M</b>
<b>Creditors</b>	<b>CR09</b>
<b>Debtors</b>	<b>DR</b>

**MS GUGU MASHITENG**  
**HEAD: PROVINCIAL TREASURY**  
**DATE: 02/05/2024**



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>1 162 773</b>	<b>1 236 024</b>	<b>36 070</b>	<b>3.1%</b>	<b>352 912</b>	<b>30.3%</b>	<b>266 677</b>	<b>21.6%</b>	<b>655 259</b>	<b>53.0%</b>	<b>792 522</b>	<b>120.7%</b>	<b>(66.4%)</b>
Receipts													
Property rates	93 544	105 544	1 043	1.1%	6 342	6.8%	6 768	6.4%	14 153	13.4%	44 377	135.2%	(84.7%)
Service charges	96 125	22 888	3 601	3.7%	14 445	15.0%	11 107	48.5%	29 153	127.4%	1 503 083	2 605.4%	(99.3%)
Other revenue	2 682	175 691	1 834	66.4%	30 135	1 123.5%	2 289	1.3%	34 238	19.5%	(1 976 121)	(343 893.6%)	(100.1%)
Transfers and Subsidies - Operational	423 199	422 941	-	-	140 930	33.3%	104 564	24.7%	245 494	58.0%	675 567	244.2%	(84.5%)
Transfers and Subsidies - Capital	521 418	495 467	29 592	5.7%	160 653	30.8%	140 767	28.4%	339 022	68.6%	525 616	232.2%	(73.2%)
Interest	25 884	13 463	-	-	7	-	1 202	8.9%	1 209	9.0%	-	-	(100.0%)
Dividends	(565 660)	(711 921)	(61 993)	11.0%	(170 440)	31.5%	(126 522)	17.8%	(366 963)	51.5%	(70 810)	27.3%	78.7%
Payments	(565 660)	(707 168)	(61 993)	11.0%	(170 440)	31.5%	(126 522)	17.9%	(366 963)	51.9%	(70 810)	27.4%	78.7%
Suppliers and employees	(565 660)	(707 168)	(61 993)	11.0%	(170 440)	31.5%	(126 522)	17.9%	(366 963)	51.9%	(70 810)	27.4%	78.7%
Finance charges	-	(1 890)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 843)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>597 113</b>	<b>524 163</b>	<b>(25 923)</b>	<b>(4.3%)</b>	<b>174 064</b>	<b>29.2%</b>	<b>140 155</b>	<b>26.7%</b>	<b>288 296</b>	<b>55.0%</b>	<b>721 710</b>	<b>316.5%</b>	<b>(80.6%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	(130)	-	-	-	(130)	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(130)	-	-	-	(130)	-	-	-	-
Payments	(549 374)	(518 509)	(31 559)	5.7%	(95 249)	17.3%	(106 787)	20.6%	(233 595)	45.1%	(28 434)	21.7%	275.6%
Capital assets	(549 374)	(518 509)	(31 559)	5.7%	(95 249)	17.3%	(106 787)	20.6%	(233 595)	45.1%	(28 434)	21.7%	275.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(549 374)</b>	<b>(518 509)</b>	<b>(31 559)</b>	<b>5.7%</b>	<b>(95 379)</b>	<b>17.4%</b>	<b>(106 787)</b>	<b>20.6%</b>	<b>(233 725)</b>	<b>45.1%</b>	<b>(28 434)</b>	<b>21.7%</b>	<b>275.6%</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>47 539</b>	<b>5 599</b>	<b>(57 482)</b>	<b>(120.9%)</b>	<b>78 685</b>	<b>165.5%</b>	<b>33 368</b>	<b>596.0%</b>	<b>54 571</b>	<b>974.7%</b>	<b>693 275</b>	<b>(1 427.2%)</b>	<b>(95.2%)</b>
Cash/cash equivalents at the year begin:	26 213	8 299	-	-	(57 780)	(220.4%)	20 974	254.0%	-	-	232 922	-	(91.0%)
Cash/cash equivalents at the year end:	73 751	13 898	(57 482)	(77.9%)	20 925	28.4%	54 342	392.1%	54 342	392.1%	926 197	2 181.7%	(94.1%)

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	216	19.9%	-	-	-	-	871	80.1%	1 087	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>216</b>	<b>19.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>871</b>	<b>80.1%</b>	<b>1 087</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Thabathe ME	017 843 4038
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>1 946 388</b>	<b>2 177 661</b>	<b>168 758</b>	<b>8.7%</b>	<b>612 226</b>	<b>31.5%</b>	<b>795 470</b>	<b>36.5%</b>	<b>1 576 464</b>	<b>72.4%</b>	<b>165 998</b>	<b>9.1%</b>	<b>379.2%</b>
Receipts	17 688	77 661	14 548	18.7%	43 288	55.7%	26 480	34.1%	84 295	108.5%	14 323	17.9%	84.5%
Property rates	32 641	44 463	908	2.8%	660	2.0%	1 585	3.8%	3 153	7.1%	966	2.4%	64.2%
Service charges	199 185	412 460	10 539	5.3%	18 199	9.1%	41 001	9.9%	69 729	16.9%	10 270	6.5%	299.2%
Other revenue	1 060 191	1 059 810	811	1%	440 667	41.6%	630 714	59.5%	1 072 192	101.2%	2 365	3%	24 489.2%
Transfers and Subsidies - Operational	589 163	591 107	141 952	24.2%	199 432	33.2%	35 660	18.8%	347 094	61.0%	137 951	28.1%	(31.0%)
Transfers and Subsidies - Capital	7 500	14 160	-	-	-	-	-	-	-	-	24	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	(1 068 078)	(1 324 733)	(222 254)	20.4%	(431 012)	39.6%	(466 502)	35.2%	(1 119 768)	84.5%	(138 248)	19.0%	237.4%
Payments	(1 086 456)	(1 310 533)	(222 254)	20.5%	(431 012)	39.7%	(466 502)	35.6%	(1 119 768)	85.4%	(138 248)	19.2%	237.4%
Suppliers and employees	(770)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(770)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(819)	(4 200)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>858 513</b>	<b>852 928</b>	<b>(53 496)</b>	<b>(6.2%)</b>	<b>181 224</b>	<b>21.1%</b>	<b>328 968</b>	<b>38.6%</b>	<b>456 696</b>	<b>53.5%</b>	<b>27 750</b>	<b>(4.3%)</b>	<b>1 085.5%</b>
<b>Cash Flow from Investing Activities</b>													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(864 205)	(818 777)	(61 949)	7.2%	(227 754)	26.4%	(174 067)	21.3%	(463 770)	56.6%	-	-	(100.0%)
Capital assets	(864 205)	(818 777)	(61 949)	7.2%	(227 754)	26.4%	(174 067)	21.3%	(463 770)	56.6%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(864 205)</b>	<b>(818 777)</b>	<b>(61 949)</b>	<b>7.2%</b>	<b>(227 754)</b>	<b>26.4%</b>	<b>(174 067)</b>	<b>21.3%</b>	<b>(463 770)</b>	<b>56.6%</b>			<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>													
<b>Net Increase/(Decrease) in cash held</b>	<b>(5 892)</b>	<b>34 151</b>	<b>(115 445)</b>	<b>1 959.4%</b>	<b>(46 530)</b>	<b>789.7%</b>	<b>154 901</b>	<b>453.6%</b>	<b>(7 074)</b>	<b>(20.7%)</b>	<b>27 750</b>	<b>(148.4%)</b>	<b>458.2%</b>
Cash/cash equivalents at the year begin:	366 673	206 475	(2 068)	(.6%)	96 425	26.3%	48 243	23.4%	(84 483)	(1.0%)	(64 483)	1.2%	(174.8%)
Cash/cash equivalents at the year end:	360 781	240 626	96 458	26.7%	48 655	13.3%	203 395	84.5%	283 395	84.5%	(39 663)	(10.8%)	(612.8%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 988	1.6%	17 961	3.6%	40	-	468 362	94.7%	492 300	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 269	1.4%	40 117	3.0%	(27)	-	1 278 045	95.6%	1 336 403	46.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	345	9%	777	2.1%	2	-	36 141	97.9%	37 266	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	655	1.2%	1 795	2.5%	(29)	-	66 725	96.3%	69 256	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5.2%	28	1.2%	94	4.1%	2 046	89.4%	2 288	1%	-	-	-	-
Interest on Asset Debtor Accounts	17 488	1.8%	35 114	3.7%	(14)	-	893 582	94.4%	946 170	32.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	269	1.7%	5	-	188	1.1%	15 518	97.2%	15 860	6%	-	-	-	-
<b>Total By Income Source</b>	<b>45 333</b>	<b>1.6%</b>	<b>95 707</b>	<b>3.3%</b>	<b>234</b>	<b>-</b>	<b>2 758 418</b>	<b>95.1%</b>	<b>2 899 693</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	11 427	1.2%	22 757	2.4%	(9)	-	911 871	96.4%	946 046	32.6%	-	-	-	-
Commercial	3 196	1.2%	7 710	3.9%	30	-	246 008	96.8%	256 914	8.9%	-	-	-	-
Households	30 607	1.1%	22 899	2.6%	(6)	-	839 483	96.2%	872 461	30.1%	-	-	-	-
Other	20 734	2.5%	42 263	5.1%	219	-	761 056	92.3%	824 272	28.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>45 333</b>	<b>1.6%</b>	<b>95 707</b>	<b>3.3%</b>	<b>234</b>	<b>-</b>	<b>2 758 418</b>	<b>95.1%</b>	<b>2 899 693</b>	<b>100.0%</b>				

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	1.3%
PAVE deductions	9 999	102.8%	(262)	(2.9%)	-	-	-	-	9 717	3.4%
WAT output less input	(20 232)	100.0%	-	-	-	-	-	-	(20 232)	(7.2%)
Pensions / Retirement deductions	11 655	47.0%	9 584	38.6%	341	1.4%	3 241	13.0%	24 861	8.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	(34 727)	(63.9%)	45 524	70.6%	2 332	3.0%	51 398	79.7%	64 527	22.9%
Auditor-General	826	39.3%	2	3%	-	-	-	-	828	3%
Other	(8 601)	(4.3%)	79 452	40.0%	17 921	9.0%	109 738	55.3%	198 530	70.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(41 049)</b>	<b>(14.6%)</b>	<b>134 279</b>	<b>47.6%</b>	<b>20 594</b>	<b>7.3%</b>	<b>167 977</b>	<b>59.6%</b>	<b>281 811</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mrs C Ntsho	013 799 1889
Chief Financial Officer	Mrs Ntsho	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part 1: Operating Revenue and Expenditure**

R thousands	2023/24								2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>4 154 810</b>	<b>4 267 603</b>	<b>1 218 114</b>	<b>28.3%</b>	<b>1 055 005</b>	<b>25.4%</b>	<b>1 049 243</b>	<b>24.6%</b>	<b>3 322 361</b>	<b>77.9%</b>	<b>928 401</b>	<b>73.8%</b>	<b>13.0%</b>
<b>Operating Revenue</b>													
Exchange Revenue													
Service charges - Electricity	1 516 162	1 516 162	404 573	26.7%	340 421	22.5%	345 618	22.8%	1 080 612	71.9%	306 731	65.3%	12.7%
Service charges - Water	138 187	129 877	29 221	21.1%	29 827	21.6%	26 646	20.5%	85 894	66.0%	33 227	69.1%	(19.8%)
Service charges - Waste Water Management	25 746	25 295	5 548	21.5%	6 561	25.6%	6 311	25.2%	18 470	73.0%	5 667	60.0%	12.4%
Service charges - Waste Management	159 571	159 571	39 566	24.8%	39 434	24.7%	38 405	24.1%	117 406	73.6%	37 529	66.6%	2.3%
Sale of Goods and Rendering of Services	14 444	13 970	4 171	28.9%	2 790	19.3%	3 063	21.9%	10 024	71.8%	3 089	65.9%	1.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	45 207	20 076	56.1%	22 096	61.7%	(5 178)	(11.5%)	36 994	81.8%	11 522	84.3%	(144.9%)
Interest earned from Current and Non Current Assets	4 162	10 337	3 581	86.0%	1 584	38.1%	2 585	25.0%	7 750	75.0%	2 604	131.3%	(8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	31 179	1 447	3.6%	1 338	3.3%	1 395	4.3%	4 181	13.4%	1 418	11.1%	(1.6%)
Licence and permits	1 625	205	30	1.7%	46	2.5%	50	24.6%	126	62.3%	106	83.6%	(100.0%)
Operational Revenue	116 196	229 744	9 529	8.2%	8 296	7.1%	98 410	44.6%	118 266	52.8%	15 638	24.3%	528.4%
<b>Non-Exchange Revenue</b>													
Property sales	1 029 663	1 009 056	254 785	24.7%	244 743	23.8%	240 237	23.8%	739 765	73.3%	201 012	70.7%	19.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	3 598	753	12.7%	919	14.9%	1 007	28.1%	2 708	75.5%	753	38.7%	33.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 062 704	1 062 310	444 805	41.9%	366 989	33.6%	262 713	24.7%	1 064 506	100.2%	309 212	103.2%	(15.0%)
Interest	3 492	40 105	-	-	-	-	27 920	69.9%	27 920	69.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	8	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 916 389</b>	<b>4 128 001</b>	<b>829 861</b>	<b>21.2%</b>	<b>1 190 993</b>	<b>30.4%</b>	<b>1 038 995</b>	<b>25.2%</b>	<b>3 059 849</b>	<b>74.1%</b>	<b>920 394</b>	<b>72.7%</b>	<b>12.9%</b>
Employee related costs	1 201 915	1 251 915	312 998	26.0%	313 939	26.1%	319 152	25.5%	946 089	75.6%	303 005	74.5%	5.3%
Remuneration of councillors	64 813	64 813	10 043	15.5%	27 547	42.5%	15 656	24.2%	53 247	82.2%	15 610	72.6%	3.3%
Bulk purchase - electricity	1 315 621	1 240 621	391 657	29.8%	287 190	21.9%	281 567	22.7%	860 544	77.3%	251 421	77.0%	12.2%
Inventory consumed	89 944	89 944	11 189	12.4%	24 896	27.7%	30 563	34.4%	67 028	74.5%	28 723	84.1%	7.8%
Debt impairment	144 304	144 304	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	543 509	543 509	-	-	277 372	51.0%	108 986	25.5%	416 059	76.6%	138 455	86.3%	2%
Interest	28 728	31 037	0	-	19 028	71.2%	60 442	194.7%	79 471	256.0%	15	32.8%	393 303.1%
Contracted services	413 359	559 311	66 062	16.0%	181 689	44.0%	143 792	25.7%	391 544	70.0%	135 456	60.6%	6.2%
Transfer and subsidies	3 437	1 226	-	-	206	6.0%	211	17.2%	417	34.0%	98	87.4%	116.5%
Inconvertible debts written off	-	20 055	1 209	6.0%	14 464	72.1%	4 346	21.7%	20 019	69.8%	1 621	8.1%	163.1%
Operational costs	115 756	179 273	36 702	31.7%	44 671	38.6%	43 758	24.4%	125 131	69.8%	46 009	91.0%	(4.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>238 422</b>	<b>139 602</b>	<b>388 253</b>	<b>9.3%</b>	<b>(135 988)</b>	<b>(32.7%)</b>	<b>167 927</b>	<b>40.5%</b>	<b>262 513</b>	<b>63.0%</b>	<b>8 007</b>	<b>1.9%</b>	<b>22.1%</b>
Transfers and subsidies - capital (monetary allocations)	455 474	544 788	148 892	32.7%	167 927	36.9%	117 135	21.5%	433 958	79.7%	95 943	50.5%	22.1%
Transfers and subsidies - capital (expend)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>693 896</b>	<b>684 390</b>	<b>537 145</b>	<b>12.8%</b>	<b>31 939</b>	<b>4.7%</b>	<b>127 384</b>	<b>30.0%</b>	<b>696 467</b>	<b>68.3%</b>	<b>103 950</b>	<b>67.2%</b>	<b>2.3%</b>
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>693 896</b>	<b>684 390</b>	<b>537 145</b>	<b>12.8%</b>	<b>31 939</b>	<b>4.7%</b>	<b>127 384</b>	<b>30.0%</b>	<b>696 467</b>	<b>68.3%</b>	<b>103 950</b>	<b>67.2%</b>	<b>2.3%</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>693 896</b>	<b>684 390</b>	<b>537 145</b>	<b>12.8%</b>	<b>31 939</b>	<b>4.7%</b>	<b>127 384</b>	<b>30.0%</b>	<b>696 467</b>	<b>68.3%</b>	<b>103 950</b>	<b>67.2%</b>	<b>2.3%</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>693 896</b>	<b>684 390</b>	<b>537 145</b>	<b>12.8%</b>	<b>31 939</b>	<b>4.7%</b>	<b>127 384</b>	<b>30.0%</b>	<b>696 467</b>	<b>68.3%</b>	<b>103 950</b>	<b>67.2%</b>	<b>2.3%</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24								2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>645 474</b>	<b>683 978</b>	<b>143 059</b>	<b>22.2%</b>	<b>197 709</b>	<b>30.6%</b>	<b>141 970</b>	<b>20.8%</b>	<b>482 738</b>	<b>70.6%</b>	<b>152 396</b>	<b>44.1%</b>	<b>(6.8%)</b>
National Government	455 474	544 788	129 472	28.4%	149 966	32.9%	115 401	21.2%	394 838	72.5%	94 879	42.5%	21.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departh Agencies,HLPE,PC...)	-	1 464	-	-	869	-	(639)	(43.6%)	230	15.7%	(4 072)	-	(84.3%)
<b>Transfers recognised - capital</b>	<b>455 474</b>	<b>546 252</b>	<b>129 472</b>	<b>28.4%</b>	<b>150 835</b>	<b>33.1%</b>	<b>114 762</b>	<b>21.0%</b>	<b>395 069</b>	<b>72.3%</b>	<b>90 807</b>	<b>42.5%</b>	<b>26.4%</b>
Borrowing	190 000	137 727	13 588	7.2%	46 874	24.7%	27 208	19.8%	87 669	63.7%	61 589	48.7%	(55.8%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>645 474</b>	<b>683 978</b>	<b>143 059</b>	<b>22.2%</b>	<b>197 709</b>	<b>30.6%</b>	<b>141 970</b>	<b>20.8%</b>	<b>482 738</b>	<b>70.6%</b>	<b>152 396</b>	<b>44.1%</b>	<b>(6.8%)</b>
<b>Municipal governance and administration</b>	<b>33 000</b>	<b>36 602</b>	<b>1 002</b>	<b>3.0%</b>	<b>12 551</b>	<b>38.9%</b>	<b>1 992</b>	<b>5.4%</b>	<b>15 545</b>	<b>42.9%</b>	<b>2 074</b>	<b>32.4%</b>	<b>(3.9%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 000	36 602	1 002	3.0%	12 551	38.0%	1 992	5.4%	15 545	42.5%	2 074	32.4%	(3.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>49 195</b>	<b>18 845</b>	<b>7 922</b>	<b>19.7%</b>	<b>2 342</b>	<b>5.8%</b>	<b>3 975</b>	<b>21.1%</b>	<b>14 240</b>	<b>75.6%</b>	<b>8 004</b>	<b>23.4%</b>	<b>(59.3%)</b>
Community and Social Services	21 595	15 249	6 787	31.5%	2 342	10.8%	1 870	12.3%	11 009	72.2%	5 019	23.9%	(62.7%)
Sport And Recreation	15 600	2 271	-	-	-	-	2 106	92.7%	2 106	92.7%	2 986	32.3%	(29.5%)
Public Safety	3 000	1 325	1 125	37.5%	-	-	-	-	1 125	84.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>318 123</b>	<b>341 376</b>	<b>95 836</b>	<b>30.1%</b>	<b>64 736</b>	<b>20.3%</b>	<b>71 101</b>	<b>20.8%</b>	<b>231 673</b>	<b>67.9%</b>	<b>53 495</b>	<b>36.7%</b>	<b>32.9%</b>
Planning and Development	500	79	-	-	-	-	-	-	-	-	-	-	-
Road Transport	317 623	341 299	95 836	30.2%	64 736	20.4%	71 101	20.8%	231 673	67.9%	53 495	37.3%	32.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>254 155</b>	<b>287 154</b>	<b>38 299</b>	<b>15.1%</b>	<b>118 080</b>	<b>46.5%</b>	<b>64 901</b>	<b>22.6%</b>	<b>221 281</b>	<b>77.1%</b>	<b>88 823</b>	<b>54.2%</b>	<b>(26.9%)</b>
Energy sources	71 158	158 616	19 515	27.4%	66 802	92.5%	41 577	26.2%	126 923	60.0%	33 667	59.8%	

**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>4 416 983</b>	<b>4 431 447</b>	<b>1 709 873</b>	<b>38.3%</b>	<b>1 455 262</b>	<b>32.9%</b>	<b>1 981 653</b>	<b>44.7%</b>	<b>5 146 787</b>	<b>116.1%</b>	<b>1 823 534</b>	<b>94.4%</b>	<b>8.7%</b>
Receipts	4 416 983	4 431 447	1 709 873	38.3%	1 455 262	32.9%	1 981 653	44.7%	5 146 787	116.1%	1 823 534	94.4%	8.7%
Property rates	978 180	962 235	169 772	17.4%	192 341	19.7%	544 670	56.6%	906 783	94.2%	201 381	74.6%	170.5%
Service charges	1 747 663	1 745 951	375 836	21.5%	386 667	22.1%	399 241	22.9%	1 161 634	66.5%	388 197	62.3%	2.8%
Other revenue	131 689	81 915	581 772	441.8%	309 783	235.2%	678 254	828.0%	1 569 609	1 916.4%	620 879	671.6%	9.2%
Transfers and Subsidies - Operational	1 062 704	1 062 310	442 497	41.6%	354 840	33.4%	265 888	25.0%	1 083 225	100.1%	299 187	32.3%	(11.1%)
Transfers and Subsidies - Capital	455 476	449 137	138 474	30.4%	210 218	46.2%	91 445	20.4%	428 137	97.8%	295 781	130.2%	(63.5%)
Interest	41 272	130 898	3 531	8.6%	1 513	3.7%	2 154	1.6%	7 198	5.5%	14 109	11.5%	(84.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 722 626)	(3 615 902)	(2 437 583)	65.5%	(1 729 793)	46.5%	(2 940 418)	56.7%	(5 216 794)	171.8%	(1 608 978)	115.9%	86.5%
Suppliers and employees	(3 692 450)	(3 583 639)	(2 437 583)	66.0%	(1 729 793)	46.8%	(2 940 418)	57.2%	(5 216 794)	173.5%	(1 608 978)	117.1%	86.5%
Finance charges	(26 739)	(31 037)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 437)	(1 226)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>694 357</b>	<b>815 545</b>	<b>(727 710)</b>	<b>(164.8%)</b>	<b>(274 531)</b>	<b>(39.5%)</b>	<b>(67 766)</b>	<b>(8.3%)</b>	<b>(1 070 007)</b>	<b>(131.2%)</b>	<b>724 556</b>	<b>(9.8%)</b>	<b>(108.4%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts	(20)	-	164	(821.6%)	113	(566.4%)	-	-	278	-	81	-	(100.0%)
Proceeds on disposal of PPE	(20)	-	164	(821.6%)	113	(566.4%)	-	-	278	-	81	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20)	-	164	(821.6%)	113	(566.4%)	-	-	278	-	81	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(645 474)	(683 978)	(143 059)	22.2%	(197 709)	30.6%	(141 970)	20.8%	(482 738)	70.6%	(152 396)	50.3%	(6.8%)
Capital assets	(645 474)	(683 978)	(143 059)	22.2%	(197 709)	30.6%	(141 970)	20.8%	(482 738)	70.6%	(152 396)	50.3%	(6.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(645 494)</b>	<b>(683 978)</b>	<b>(142 895)</b>	<b>22.1%</b>	<b>(197 596)</b>	<b>30.6%</b>	<b>(141 970)</b>	<b>20.8%</b>	<b>(482 460)</b>	<b>70.5%</b>	<b>(152 315)</b>	<b>50.3%</b>	<b>(6.8%)</b>
<b>Cash Flow from Financing Activities</b>													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(15 031)</b>	<b>(15 031)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>33 832</b>	<b>116 536</b>	<b>(870 605)</b>	<b>(2 573.3%)</b>	<b>(472 126)</b>	<b>(1 395.5%)</b>	<b>(209 738)</b>	<b>(180.0%)</b>	<b>(1 552 467)</b>	<b>(1 332.2%)</b>	<b>572 241</b>	<b>(569.9%)</b>	<b>(136.7%)</b>
Cash/cash equivalents at the year begin:	144 511	205 310	205 762	142.6%	(665 294)	(460.4%)	(1 137 421)	(554.0%)	205 762	100.2%	(816 594)	-	39.3%
Cash/cash equivalents at the year end:	178 343	321 846	(865 294)	(373.0%)	(1 137 421)	(637.8%)	(1 347 157)	(418.6%)	(1 347 157)	(418.6%)	(244 353)	(358.1%)	451.3%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10 032	7.2%	25	-	5 398	3.8%	124 506	89.8%	140 400	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	86 941	38.3%	990	4%	16 981	7.5%	122 012	53.8%	226 933	19.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 884	12.5%	276	.1%	22 631	5.1%	368 443	82.4%	447 234	38.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 517	9.2%	0	-	1 080	4.0%	23 715	86.8%	27 313	2.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 749	6.5%	27	-	6 342	4.6%	120 354	86.9%	138 552	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	4.7%	0	-	113	3.3%	3 196	92.1%	3 472	3%	-	-	-	-
Interest on Anear Debtor Accounts	7 845	5.8%	0	-	7 524	5.6%	119 306	88.6%	134 675	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 460	6.8%	367	1.0%	2 187	6.1%	31 115	86.1%	36 129	3.1%	-	-	-	-
<b>Total By Income Source</b>	<b>178 162</b>	<b>15.4%</b>	<b>1 693</b>	<b>.1%</b>	<b>62 216</b>	<b>5.4%</b>	<b>912 727</b>	<b>79.0%</b>	<b>1 154 797</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	17 389	7.8%	75	-	10 908	4.9%	195 780	87.3%	224 162	19.4%	-	-	-	-
Commercial	42 452	22.0%	162	.1%	12 794	6.6%	137 308	71.2%	192 716	16.7%	-	-	-	-
Households	117 326	66.2%	1 440	2%	37 986	6.2%	589 309	78.4%	724 910	62.9%	-	-	-	-
Other	984	7.6%	6	-	528	4.1%	11 431	88.3%	12 949	1.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>178 162</b>	<b>15.4%</b>	<b>1 693</b>	<b>.1%</b>	<b>62 216</b>	<b>5.4%</b>	<b>912 727</b>	<b>79.0%</b>	<b>1 154 797</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	101 741	20.1%	13 244	2.6%	72 530	14.3%	318 013	62.9%	505 528	46.5%
Bulk Water	-	-	-	-	-	-	238 604	100.0%	238 604	22.0%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	20 227	6.1%	22 375	6.7%	10 823	3.3%	278 361	83.9%	331 786	30.5%
Auditor-General	-	-	-	-	-	-	7 334	100.0%	7 334	.7%
Other	1	-	1 549	53.4%	56	1.9%	1 293	44.6%	2 899	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>121 969</b>	<b>11.2%</b>	<b>37 168</b>	<b>3.4%</b>	<b>83 409</b>	<b>7.7%</b>	<b>843 606</b>	<b>77.7%</b>	<b>1 086 151</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Ms Zanile Malaza	013 759 2013

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	314 114	314 114	94 006	29.9%	82 371	26.2%	66 759	21.3%	243 136	77.4%	74 840	86.6%	(10.8%)
Receipts													
Property rates	26 020	26 020	9 630	37.0%	5 647	19.4%	6 459	24.8%	21 135	81.2%	3 302	63.5%	96.6%
Service charges	108 712	108 712	20 448	18.8%	27 988	25.4%	25 270	23.2%	73 306	67.4%	19 946	77.6%	26.7%
Other revenue	37 883	37 883	3 217	8.5%	2 324	6.1%	2 871	7.6%	8 411	22.2%	3 841	33.0%	(21.2%)
Transfers and Subsidies - Operational	104 436	104 436	49 118	47.0%	35 935	34.4%	29 477	27.3%	113 531	100.7%	31 228	119.7%	(8.8%)
Transfers and Subsidies - Capital	26 705	26 705	11 583	31.8%	11 437	31.3%	3 083	10.0%	26 733	72.9%	16 733	105.1%	(78.0%)
Interest	358	358	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(280 245)	(280 245)	(65 467)	23.4%	(49 990)	17.8%	(51 615)	18.4%	(166 880)	59.6%	(37 167)	50.5%	38.9%
Suppliers and employees	(263 245)	(263 245)	(65 467)	24.9%	(49 990)	18.9%	(51 615)	19.6%	(166 880)	63.4%	(37 167)	54.0%	38.9%
Finance charges	(17 000)	(17 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	33 869	33 869	28 538	84.3%	32 965	96.1%	15 145	44.7%	76 248	225.1%	37 683	686.1%	(59.8%)
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 500)	(36 500)	(6 619)	18.1%	(6 707)	18.4%	(2 561)	7.0%	(15 888)	43.5%	(12 177)	96.0%	(79.0%)
Capital assets	(36 500)	(36 500)	(6 619)	18.1%	(6 707)	18.4%	(2 561)	7.0%	(15 888)	43.5%	(12 177)	96.0%	(79.0%)
<b>Net Cash from/(used) Investing Activities</b>	(36 500)	(36 500)	(6 619)	18.1%	(6 707)	18.4%	(2 561)	7.0%	(15 888)	43.5%	(12 177)	96.0%	(79.0%)
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>													
<b>Net Increase/(Decrease) in cash held</b>	(2 631)	(2 631)	21 919	(833.2%)	25 858	(982.9%)	12 583	(478.3%)	60 360	(2 284.5%)	25 506	(438.5%)	(50.7%)
Cash/cash equivalents at the year begin:	112 074	112 074	24 434	21.8%	41 624	37.3%	60 504	54.0%	24 434	21.8%	63 847	9.8%	(5.2%)
Cash/cash equivalents at the year end:	109 443	109 443	41 624	38.2%	60 504	55.3%	73 087	66.8%	73 087	66.8%	89 353	102.4%	(18.2%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 717	2.2%	1 489	1.2%	1 507	1.3%	118 969	95.3%	122 432	14.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 612	7.8%	4 531	4.8%	2 487	2.6%	83 027	85.0%	97 666	11.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 552	2.5%	2 017	2.0%	1 960	1.9%	95 274	93.6%	101 803	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 594	1.8%	2 533	1.8%	1 601	1.1%	135 013	96.3%	141 740	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 021	1.3%	991	1.2%	938	1.2%	77 265	95.3%	80 255	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 270	100.0%	2 270	3%	-	-	-	-
Interest on Aneur Debtor Accounts	4 146	1.6%	4 142	1.6%	4 062	1.6%	242 266	95.1%	254 616	30.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	0.1%	23	0.1%	36	0.1%	38 710	99.7%	38 807	4.6%	-	-	-	-
<b>Total By Income Source</b>	20 679	2.5%	15 726	1.9%	12 651	1.5%	790 712	94.2%	839 769	100.0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	417	2.1%	409	2.1%	384	1.9%	18 489	93.9%	19 699	2.3%	-	-	-	-
Commercial	11 616	4.7%	6 715	2.7%	3 618	1.5%	223 759	91.1%	245 708	29.3%	-	-	-	-
Households	8 647	1.5%	8 602	1.5%	8 646	1.5%	548 464	95.5%	574 961	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	20 679	2.5%	15 726	1.9%	12 651	1.5%	790 712	94.2%	839 769	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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	7 282	9.8%	5 519	7.4%	10 822	14.5%	50 926	68.3%	74 549	21.2%
Bulk Water	-	-	2 718	11.4%	-	-	21 048	88.6%	23 766	6.8%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	4 452	1.8%	2 399	1.0%	3 199	1.3%	238 711	96.0%	248 761	70.8%
Auditor-General	717	15.9%	3 024	67.1%	-	-	768	17.0%	4 509	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	12 451	3.5%	13 659	3.9%	14 021	4.0%	311 454	88.6%	351 585	100.0%

**Contact Details**

Municipal Manager	Mr. Johnny Molgatse	017 773 2031
Chief Financial Officer	Mr. Clement Leboalo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>775 204</b>	<b>885 101</b>	<b>346 801</b>	<b>44.7%</b>	<b>204 804</b>	<b>26.4%</b>	<b>152 643</b>	<b>17.2%</b>	<b>704 248</b>	<b>79.6%</b>	<b>185 326</b>	<b>131.3%</b>	<b>(17.6%)</b>
Receipts													
Property rates	17 684	41 140	5 815	32.9%	16 914	95.6%	1 300	3.2%	24 028	58.4%	7 082	77.5%	(81.6%)
Service charges	75 655	160 048	1 278	1.7%	1 964	2.6%	1 505	0.9%	4 747	3.0%	1 792	19.2%	(16.0%)
Other revenue	30 607	31 252	132 766	433.8%	21 272	69.5%	20 092	64.3%	174 130	557.2%	176 471	2 201.3%	(88.6%)
Transfers and Subsidies - Operational	484 129	484 129	204 879	41.9%	163 903	33.2%	122 927	24.9%	491 709	99.3%	-	111.0%	(100.0%)
Transfers and Subsidies - Capital	197 098	193 192	1 100	7%	-	-	5 780	3.8%	6 990	4.5%	-	-	(100.0%)
Interest	-	5 320	963	-	751	-	1 038	19.5%	2 753	51.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(605 382)	(698 643)	(52 715)	8.7%	(97 383)	16.1%	(60 233)	8.6%	(210 331)	38.1%	(55 602)	21.5%	8.3%
Suppliers and employees	(605 382)	(698 643)	(52 715)	8.7%	(97 383)	16.1%	(60 233)	8.6%	(210 331)	38.1%	(55 602)	21.6%	8.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	(75)	10.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>169 812</b>	<b>185 458</b>	<b>294 085</b>	<b>33.2%</b>	<b>107 421</b>	<b>63.3%</b>	<b>92 410</b>	<b>49.8%</b>	<b>493 916</b>	<b>266.3%</b>	<b>129 723</b>	<b>(788.7%)</b>	<b>(28.8%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(160 610)	(147 377)	(17 530)	10.9%	(56 389)	35.1%	(33 793)	22.9%	(107 713)	73.1%	(37 610)	62.6%	(18.1%)
Capital assets	(160 610)	(147 377)	(17 530)	10.9%	(56 389)	35.1%	(33 793)	22.9%	(107 713)	73.1%	(37 610)	62.6%	(18.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(160 610)</b>	<b>(147 377)</b>	<b>(17 530)</b>	<b>10.9%</b>	<b>(56 389)</b>	<b>35.1%</b>	<b>(33 793)</b>	<b>22.9%</b>	<b>(107 713)</b>	<b>73.1%</b>	<b>(37 610)</b>	<b>62.6%</b>	<b>(18.1%)</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>													
<b>Net Increase/(Decrease) in cash held</b>	<b>9 202</b>	<b>38 082</b>	<b>276 555</b>	<b>3 005.4%</b>	<b>51 031</b>	<b>554.6%</b>	<b>58 617</b>	<b>153.9%</b>	<b>386 203</b>	<b>1 014.1%</b>	<b>92 113</b>	<b>(203.5%)</b>	<b>(36.4%)</b>
Cash/cash equivalents at the year begin:	51 701	51 701	7 645	14.8%	284 270	549.8%	335 301	648.5%	7 645	14.8%	392 504	4.8%	(14.6%)
Cash/cash equivalents at the year end:	<b>60 903</b>	<b>89 783</b>	<b>284 270</b>	<b>466.8%</b>	<b>335 301</b>	<b>558.5%</b>	<b>393 918</b>	<b>438.7%</b>	<b>393 918</b>	<b>438.7%</b>	<b>484 617</b>	<b>(511.4%)</b>	<b>(18.7%)</b>

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 662	3.2%	6 944	1.7%	6 823	1.7%	373 154	93.4%	399 583	49.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 882	3.2%	3 741	3.1%	3 779	3.1%	111 059	90.7%	122 461	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 008	2.8%	929	2.6%	925	2.6%	33 242	92.1%	36 104	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	565	1.7%	538	1.6%	533	1.6%	31 416	99.0%	33 052	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	6 011	2.9%	5 880	2.8%	5 759	2.8%	190 985	91.5%	208 636	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100.0%	308	-	-	-	-	-
<b>Total By Income Source</b>	<b>24 128</b>	<b>3.0%</b>	<b>18 033</b>	<b>2.3%</b>	<b>17 820</b>	<b>2.2%</b>	<b>740 163</b>	<b>92.5%</b>	<b>800 144</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	15 365	3.7%	9 616	2.3%	9 484	2.3%	376 954	91.6%	411 418	51.4%	-	-	-	-
Commercial	2 395	2.8%	2 101	2.3%	2 069	2.2%	86 454	93.0%	93 043	11.6%	-	-	-	-
Households	6 373	2.2%	6 317	2.3%	6 267	2.1%	276 725	93.6%	296 592	37.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24 128</b>	<b>3.0%</b>	<b>18 033</b>	<b>2.3%</b>	<b>17 820</b>	<b>2.2%</b>	<b>740 163</b>	<b>92.5%</b>	<b>800 144</b>	<b>100.0%</b>	-	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	573	99.9%	180	31.4%	-	-	(180)	(31.3%)	573	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>573</b>	<b>99.9%</b>	<b>180</b>	<b>31.4%</b>	<b>-</b>	<b>-</b>	<b>(180)</b>	<b>(31.3%)</b>	<b>573</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms Monica Mathai Mathabela	013 973 1101
Chief Financial Officer	Ms Boniswe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

	2023/24									
	Budget		First Quarter		Second Quarter		Third 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	Total Expenditure as % of adjusted budget
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>										
Property rates	326 607	427 109	147 443	45.1%	160 959	49.3%	136 656	32.0%	445 058	104.2%
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	14 460	114 989	9 621	66.6%	33 405	231.0%	31 140	27.1%	74 168	64.5%
Transfers and Subsidies - Operational	299 406	299 249	125 725	42.0%	105 109	35.1%	79 645	26.3%	399 479	103.4%
Transfers and Subsidies - Capital	2 525	2 525	10 138	401.5%	21 689	859.0%	24 092	954.1%	55 918	2 214.6%
Interest	10 035	10 185	1 959	19.5%	755	7.5%	2 779	27.3%	5 484	53.9%
Dividends	161	161	-	-	-	-	-	-	-	-
<b>Payments</b>	(286 935)	(303 156)	(113 957)	39.7%	(141 175)	49.2%	(107 663)	35.5%	(362 795)	119.7%
Suppliers and employees	(276 900)	(292 627)	(113 957)	41.2%	(141 175)	51.0%	(107 663)	36.8%	(362 795)	124.0%
Finance charges	(10 035)	(10 529)	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>39 671</b>	<b>123 953</b>	<b>33 487</b>	<b>84.4%</b>	<b>19 784</b>	<b>49.9%</b>	<b>28 993</b>	<b>23.4%</b>	<b>82 264</b>	<b>66.4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	(635)	-	150	-	127	-	(357)	-
Decrease (increase) in non-current debtors (not used)	-	-	570	-	-	-	(328)	-	242	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 205)	-	150	-	455	-	(999)	-
<b>Payments</b>	(34 614)	(135 235)	(6 066)	17.5%	(31 028)	89.6%	(28 386)	21.0%	(65 481)	48.4%
Capital assets	(34 614)	(135 235)	(6 066)	17.5%	(31 028)	89.6%	(28 386)	21.0%	(65 481)	48.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(34 614)</b>	<b>(135 235)</b>	<b>(6 701)</b>	<b>19.4%</b>	<b>(30 878)</b>	<b>89.2%</b>	<b>(28 259)</b>	<b>20.9%</b>	<b>(65 838)</b>	<b>48.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(10 836)	(10 836)	-	-	-	-	-	-	-	-
Repayment of borrowing	(10 836)	(10 836)	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(10 836)</b>	<b>(10 836)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(5 779)</b>	<b>(22 116)</b>	<b>26 786</b>	<b>(463.6%)</b>	<b>(11 094)</b>	<b>192.0%</b>	<b>734</b>	<b>(3.3%)</b>	<b>16 426</b>	<b>(74.3%)</b>
Cash/bank equivalents at the year began:	33 659	83 999	51 645	51.8%	78 621	53.5%	67 337	80.3%	51 645	61.6%
Cash/bank equivalents at the year end:	78 121	61 781	78 431	100.4%	67 337	86.2%	68 071	110.2%	68 071	110.2%

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 843	47.8%	1 086	18.2%	169	2.8%	1 855	31.2%	5 953	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 843</b>	<b>47.8%</b>	<b>1 086</b>	<b>18.2%</b>	<b>169</b>	<b>2.8%</b>	<b>1 855</b>	<b>31.2%</b>	<b>5 953</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Dr Nontobeko Mahlela	013 759 8631
Chief Financial Officer	Mr Oppa Mokoena	013 759 8613

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	405 515	385 628	95 997	23.7%	70 541	17.4%	82 776	24.1%	259 314	67.2%	80 229	83.3%	15.6%
<b>Receipts</b>													
Property rates	61 981	64 350	10 163	16.4%	10 566	17.7%	10 817	16.8%	31 937	48.6%	7 274	51.6%	48.7%
Service charges	125 011	88 357	19 465	15.6%	17 725	14.2%	18 005	20.4%	55 194	62.5%	14 381	70.8%	25.2%
Other revenue	72 603	85 932	(1 779)	(2.4%)	6 248	8.6%	7 351	8.6%	11 820	13.8%	9 124	111.2%	(19.4%)
Transfers and Subsidies - Operational	94 427	94 448	40 103	42.5%	30 995	32.4%	37 635	39.8%	108 533	114.7%	22 945	98.7%	64.0%
Transfers and Subsidies - Capital	49 786	60 331	27 987	56.3%	5 000	10.0%	18 944	31.6%	51 931	103.2%	26 500	101.9%	(28.1%)
Interest	1 727	2 210	58	3.3%	17	1.0%	24	1.1%	98	4.4%	5	2.2%	385.3%
Dividends													
<b>Payments</b>	(373 484)	(355 968)	(32 711)	8.8%	(25 062)	6.7%	(54 600)	15.2%	(111 784)	31.4%	(17 215)	23.5%	213.0%
Suppliers and employees	(363 484)	(333 868)	(32 711)	9.0%	(25 062)	6.9%	(54 600)	16.2%	(111 784)	33.5%	(17 215)	24.9%	213.8%
Finance charges	(10 000)	(22 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>32 030</b>	<b>29 760</b>	<b>63 285</b>	<b>197.6%</b>	<b>45 409</b>	<b>142.0%</b>	<b>38 756</b>	<b>130.2%</b>	<b>147 530</b>	<b>489.7%</b>	<b>63 013</b>	<b>(1 361.0%)</b>	<b>(38.5%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(66 805)	(59 945)	(7 883)	11.8%	(16 514)	24.7%	(8 199)	13.7%	(32 596)	54.4%	(8 803)	81.8%	(6.9%)
Capital assets	(66 805)	(59 945)	(7 883)	11.8%	(16 514)	24.7%	(8 199)	13.7%	(32 596)	54.4%	(8 803)	81.8%	(6.9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(66 805)</b>	<b>(59 945)</b>	<b>(7 883)</b>	<b>11.8%</b>	<b>(16 514)</b>	<b>24.7%</b>	<b>(8 199)</b>	<b>13.7%</b>	<b>(32 596)</b>	<b>54.4%</b>	<b>(8 803)</b>	<b>81.8%</b>	<b>(6.9%)</b>
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(34 774)</b>	<b>(30 185)</b>	<b>55 403</b>	<b>(159.3%)</b>	<b>28 974</b>	<b>(83.3%)</b>	<b>30 558</b>	<b>(101.2%)</b>	<b>114 935</b>	<b>(380.2%)</b>	<b>54 210</b>	<b>(183.6%)</b>	<b>(43.6%)</b>
Cash/cash equivalents at the year begin:	22 126	22 126	7 518	34.0%	62 921	284.4%	91 895	415.3%	7 518	34.0%	98 705	28.1%	(6.9%)
Cash/cash equivalents at the year end:	(12 648)	(8 059)	62 921	(497.5%)	91 895	(726.5%)	122 453	(1 519.5%)	122 453	(1 519.5%)	152 915	2 657.9%	(19.9%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 716	2.7%	1 771	2.9%	1 590	2.5%	58 077	92.8%	63 157	13.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 081	3.4%	3 452	2.9%	3 029	2.6%	108 101	91.1%	118 663	25.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 182	3.2%	4 224	2.6%	4 029	2.5%	146 675	91.6%	160 110	34.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 243	3.6%	918	2.6%	837	2.4%	31 623	91.4%	34 620	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	963	2.7%	815	2.3%	764	2.1%	33 602	93.0%	36 144	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	0.4%	0	0.0%	0	0.0%	101	98.7%	103	0.2%	-	-	-	-
Interest on Anear Debtor Accounts	1 458	3.0%	1 396	2.9%	1 371	2.8%	44 223	91.3%	48 447	10.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	1%	3	0%	3	0%	6 434	99.8%	6 434	1.4%	-	-	-	-
<b>Total By Income Source</b>	<b>14 649</b>	<b>3.1%</b>	<b>12 579</b>	<b>2.7%</b>	<b>11 627</b>	<b>2.5%</b>	<b>429 025</b>	<b>91.7%</b>	<b>467 879</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 284	2.5%	3 071	2.4%	2 767	2.1%	119 938	92.9%	129 060	27.6%	-	-	-	-
Commercial	3 231	4.9%	2 541	3.8%	2 170	3.3%	58 352	88.0%	66 325	14.2%	-	-	-	-
Households	8 134	3.0%	6 967	2.8%	6 689	2.9%	290 704	92.0%	322 454	99.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>14 649</b>	<b>3.1%</b>	<b>12 579</b>	<b>2.7%</b>	<b>11 627</b>	<b>2.5%</b>	<b>429 025</b>	<b>91.7%</b>	<b>467 879</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	5 781	10.7%	2 389	4.4%	171	0.3%	45 471	84.5%	53 812	21.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	3 611	1.9%	1 411	0.7%	407	0.2%	186 705	97.2%	192 133	78.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9 392</b>	<b>3.8%</b>	<b>3 800</b>	<b>1.5%</b>	<b>578</b>	<b>0.2%</b>	<b>222 176</b>	<b>94.4%</b>	<b>245 945</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr J W Shabangu	913 253 7628
Chief Financial Officer	M A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMALAHLENI (MP) (MP312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part 1: Operating Revenue and Expenditure**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>4 709 690</b>	<b>4 458 386</b>	<b>1 124 693</b>	<b>23.9%</b>	<b>578 512</b>	<b>12.3%</b>	<b>990 272</b>	<b>22.2%</b>	<b>2 693 477</b>	<b>60.4%</b>	<b>831 436</b>	<b>70.1%</b>	<b>18.1%</b>
<b>Operating Revenue</b>													
Exchange Revenue													
Service charges - Electricity	1 792 979	1 632 397	396 963	22.1%	217 913	12.2%	322 992	19.8%	937 868	57.5%	232 721	66.5%	38.8%
Service charges - Water	552 390	507 468	103 993	18.8%	75 657	13.7%	100 190	19.7%	279 340	55.0%	86 861	57.8%	15.8%
Service charges - Waste Water Management	154 245	157 599	37 373	22.8%	28 638	17.3%	36 351	23.0%	102 162	64.7%	32 416	66.8%	12.1%
Service charges - Waste Management	226 015	198 020	40 374	17.9%	27 230	12.0%	40 400	20.4%	106 004	54.5%	34 791	70.0%	16.1%
Sale of Goods and Rendering of Services	19 087	16 671	3 923	20.6%	2 949	15.5%	3 948	23.7%	10 821	64.9%	3 728	69.4%	5.9%
Agency services	2 961	2 674	709	23.9%	507	17.1%	746	25.9%	1 962	69.3%	709	78.0%	5.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	399 156	76 268	24.8%	53 168	17.3%	66 701	24.1%	216 137	60.2%	74 375	71.4%	16.6%
Interest earned from Current and Non Current Assets	4 145	9 408	2 334	56.3%	1 409	34.0%	2 250	23.9%	5 993	63.7%	1 570	88.1%	43.3%
Dividends	200	200	-	-	-	-	-	-	-	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	17 462	4 279	22.5%	3 101	16.3%	4 061	23.3%	11 441	65.5%	3 772	73.3%	7.7%
License and permits	432	424	52	12.1%	52	12.0%	163	38.3%	267	62.9%	155	87.2%	4.7%
Operational Revenue	67 415	67 518	3 453	5.1%	15 915	23.3%	23 907	35.4%	43 048	63.8%	29 252	69.9%	18.1%
<b>Non-Exchange Revenue</b>													
Property sales	874 676	793 185	185 810	21.2%	129 433	14.8%	195 118	24.6%	510 361	64.3%	169 883	64.9%	15.0%
Surcharges and taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees, penalties and forfeits	29 353	30 130	7 324	25.0%	6 510	22.2%	5 597	18.6%	19 430	64.5%	7 185	73.2%	(22.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	(8)	(8)	(100.0%)
Transfer and subsidies - Operational	584 869	582 563	245 110	41.9%	4 393	8%	148 329	25.5%	397 832	68.3%	147 317	99.5%	7%
Interest	66 484	83 020	17 155	25.8%	12 137	18.3%	19 477	23.2%	48 769	58.1%	16 108	75.7%	20.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 572)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4 909 490</b>	<b>5 179 632</b>	<b>859 594</b>	<b>17.5%</b>	<b>787 571</b>	<b>16.0%</b>	<b>986 317</b>	<b>19.0%</b>	<b>2 633 482</b>	<b>50.8%</b>	<b>1 121 376</b>	<b>64.2%</b>	<b>(12.0%)</b>
Employee related costs	1 063 989	1 063 989	238 550	24.3%	173 737	16.3%	257 422	24.2%	689 709	64.8%	252 679	73.6%	1.9%
Remuneration of councillors	34 141	34 141	7 723	22.6%	7 084	20.8%	8 010	23.5%	22 818	66.8%	5 658	92.3%	41.8%
Bulk purchases - electricity	1 650 385	1 645 385	270 684	16.5%	340 874	20.7%	403 838	24.5%	1 017 801	61.9%	331 599	66.1%	21.8%
Inventory consumed	206 690	213 300	33 732	16.3%	39 915	19.3%	61 128	28.7%	134 796	63.2%	78 993	70.8%	(22.3%)
Debt impairment	722 059	722 059	120 343	16.7%	60 176	8.3%	120 343	16.7%	300 862	41.7%	112 463	68.4%	7.0%
Depreciation and amortisation	297 385	297 385	-	-	-	-	-	-	-	-	-	-	-
Interest	69 331	142 572	58 121	85.5%	9 982	10.0%	(32 930)	(23.1%)	35 171	24.7%	17 862	8.4%	(100.0%)
Contracted services	455 941	663 548	67 544	14.8%	128 601	28.2%	138 657	20.9%	334 803	50.5%	111 257	66.8%	24.6%
Transfers and subsidies	5 900	27 751	-	-	-	-	-	-	19	1%	10	3.6%	78.9%
Irrecoverable debts written off	165 949	156 949	-	-	-	-	-	-	(9)	-	-	-	(100.0%)
Operational costs	216 719	212 503	40 472	18.7%	27 201	12.6%	29 834	14.0%	97 507	45.9%	36 623	55.0%	(18.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(199 800)</b>	<b>(721 246)</b>	<b>265 099</b>	<b>(21.8%)</b>	<b>(209 059)</b>	<b>19.6%</b>	<b>3 955</b>	<b>59.9%</b>	<b>59 995</b>	<b>60.0%</b>	<b>(289 940)</b>	<b>62.9%</b>	<b>(17.2%)</b>
Transfers and subsidies - capital (monetary allocations)	216 069	202 633	47 192	21.8%	42 283	19.6%	30 858	15.4%	120 332	60.0%	135 453	62.9%	(17.2%)
Transfers and subsidies - capital (ex-ante)	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>23 268</b>	<b>(513 613)</b>	<b>312 292</b>		<b>(166 776)</b>		<b>34 810</b>		<b>180 326</b>		<b>(154 487)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>23 268</b>	<b>(513 613)</b>	<b>312 292</b>		<b>(166 776)</b>		<b>34 810</b>		<b>180 326</b>		<b>(154 487)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>23 268</b>	<b>(513 613)</b>	<b>312 292</b>		<b>(166 776)</b>		<b>34 810</b>		<b>180 326</b>		<b>(154 487)</b>		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>23 268</b>	<b>(513 613)</b>	<b>312 292</b>		<b>(166 776)</b>		<b>34 810</b>		<b>180 326</b>		<b>(154 487)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>234 269</b>	<b>231 324</b>	<b>40 340</b>	<b>17.2%</b>	<b>37 358</b>	<b>15.9%</b>	<b>26 927</b>	<b>11.6%</b>	<b>104 625</b>	<b>45.2%</b>	<b>62 301</b>	<b>52.0%</b>	<b>(56.8%)</b>
National Government	216 069	202 633	40 340	18.7%	36 538	16.9%	25 932	12.8%	102 811	50.7%	61 736	55.0%	(58.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies,HLPE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>216 069</b>	<b>202 633</b>	<b>40 340</b>	<b>18.7%</b>	<b>36 538</b>	<b>16.9%</b>	<b>25 932</b>	<b>12.8%</b>	<b>102 811</b>	<b>50.7%</b>	<b>61 736</b>	<b>52.4%</b>	<b>(58.0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	28 692	-	-	800	4.5%	594	3.5%	1 814	6.3%	566	50.5%	75.7%
<b>Capital Expenditure Functional</b>	<b>241 269</b>	<b>231 324</b>	<b>40 340</b>	<b>16.7%</b>	<b>37 358</b>	<b>15.5%</b>	<b>26 927</b>	<b>11.6%</b>	<b>104 625</b>	<b>45.2%</b>	<b>62 301</b>	<b>52.0%</b>	<b>(56.8%)</b>
<b>Municipal governance and administration</b>	<b>6 799</b>	<b>11 303</b>	<b>-</b>	<b>-</b>	<b>807</b>	<b>12.0%</b>	<b>633</b>	<b>5.6%</b>	<b>1 440</b>	<b>12.7%</b>	<b>337</b>	<b>44.3%</b>	<b>87.6%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	11 303	-	-	807	12.0%	633	5.6%	1 440	12.7%	337	44.3%	87.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 664</b>	<b>7 270</b>	<b>-</b>	<b>-</b>	<b>2 171</b>	<b>38.3%</b>	<b>648</b>	<b>8.9%</b>	<b>2 819</b>	<b>38.8%</b>	<b>3 249</b>	<b>73.3%</b>	<b>(89.0%)</b>
Community and Social Services	2 900	250	-	-	-	-	-	-	3 251	87.9%	3 251	100.0%	(100.0%)
Sport And Recreation	3 664	6 028	-	-	2 171	59.2%	648	10.8%	2 819	46.8%	-	3.4%	(100.0%)
Public Safety	-	992	-	-	-	-	-	-	-	-	(2)	(100.0%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>12 500</b>	<b>3 476</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>.1%</b>	<b>361</b>	<b>10.4%</b>	<b>975</b>	<b>10.8%</b>	<b>2 108</b>	<b>30.8%</b>	<b>(82.9%)</b>
Planning and Development	-	-	-	-	13	0%	86	4.0%	99	4.6%	1 322	40.3%	(84.4%)
Road Transport	12 000	500	-	-	-	-	-	-	-	-	576	27.8%	(100.0%)
Environmental Protection	500	850	-	-	-	-	276	32.5%	276	32.5%	-	-	(100.0%)
<b>Trading Services</b>	<b>216 484</b>	<b>209 276</b>	<b>48 340</b>	<b>18.6%</b>	<b>34 380</b>	<b>15.9%</b>	<b>25 384</b>	<b>12.1%</b>	<b>99 992</b>	<b>47.8%</b>	<b>56 607</b>	<b>52.7%</b>	<b>(52.3%)</b>
Energy sources	64 000	69 404	7 147	6.7%	7 434	10.7%	11 785	16.5%	23 846	33.4%	19 143	43.9%	(28.4%)
Water Management	64 000	58 465	18 005	28.1%	15 680	24.5%	4 843	8.3%	38 528	65.9%	11 923	68.2%	(59.4%)
Waste Water Management	82 000	76 500	16 864	20.6%	11 161	13.6%	8 333	10.9%	36 358	47.5%	22 399	52	

**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>4 162 052</b>	<b>3 884 692</b>	<b>915 354</b>	<b>22.3%</b>	<b>424 599</b>	<b>10.3%</b>	<b>744 139</b>	<b>19.2%</b>	<b>2 084 002</b>	<b>53.6%</b>	<b>708 222</b>	<b>75.3%</b>	<b>5.1%</b>
Receipts													
Property rates	659 741	634 548	120 446	17.2%	81 123	11.6%	117 037	18.4%	318 605	50.2%	133 979	66.2%	(12.6%)
Service charges	2 188 495	2 344 659	495 693	18.5%	271 343	12.4%	379 434	16.2%	1 056 471	45.1%	338 838	76.3%	12.0%
Other revenue	408 423	112 542	22 992	5.5%	35 367	8.6%	38 679	34.4%	96 537	85.8%	32 140	37.8%	20.3%
Transfers and Subsidies - Operational	584 869	582 553	256 567	43.9%	12 877	2.2%	173 126	29.7%	442 570	76.0%	140 440	99.1%	23.3%
Transfers and Subsidies - Capital	216 069	201 633	110 066	50.9%	23 900	11.1%	35 864	17.9%	169 920	84.6%	62 925	97.6%	(42.3%)
Interest	4 295	9 558	-	-	-	-	-	-	-	-	-	-	-
Dividends	160	200	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 881 997)	(3 652 627)	(656 211)	17.2%	(342 572)	8.8%	(865 903)	23.7%	(1 874 687)	51.3%	(535 757)	52.3%	61.6%
Suppliers and employees	(3 777 016)	(3 511 259)	(686 211)	17.6%	(342 572)	9.1%	(865 903)	24.7%	(1 874 687)	53.4%	(535 757)	60.1%	61.6%
Finance charges	(99 331)	(114 057)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 650)	(27 311)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>220 665</b>	<b>231 665</b>	<b>249 142</b>	<b>113.2%</b>	<b>81 937</b>	<b>37.2%</b>	<b>(121 765)</b>	<b>(52.5%)</b>	<b>209 315</b>	<b>90.3%</b>	<b>172 465</b>	<b>375.4%</b>	<b>(170.6%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 269)	(231 324)	(62 833)	26.8%	(43 247)	18.5%	(29 486)	12.7%	(135 565)	58.6%	(72 417)	58.3%	(59.3%)
Capital assets	(234 269)	(231 324)	(62 833)	26.8%	(43 247)	18.5%	(29 486)	12.7%	(135 565)	58.6%	(72 417)	58.3%	(59.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(234 269)</b>	<b>(231 324)</b>	<b>(62 833)</b>	<b>26.8%</b>	<b>(43 247)</b>	<b>18.5%</b>	<b>(29 486)</b>	<b>12.7%</b>	<b>(135 565)</b>	<b>58.6%</b>	<b>(72 417)</b>	<b>58.3%</b>	<b>(59.3%)</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(14 214)</b>	<b>541</b>	<b>186 309</b>	<b>(1 310.8%)</b>	<b>38 690</b>	<b>(272.2%)</b>	<b>(151 250)</b>	<b>(27 979.4%)</b>	<b>73 750</b>	<b>13 642.8%</b>	<b>100 048</b>	<b>(11 260.3%)</b>	<b>(251.2%)</b>
Cash/cash equivalents at the year begin:	28 477	15 263	36 223	127.2%	222 478	781.3%	261 168	1 682.5%	36 223	233.4%	612 247	24.8%	(57.3%)
Cash/cash equivalents at the year end:	14 263	16 064	222 478	1 559.8%	261 168	1 831.1%	109 918	684.3%	109 918	684.3%	710 648	2 089.0%	(84.5%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	34 832	1.8%	25 392	1.3%	26 963	1.4%	1 868 019	95.5%	1 933 207	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 678	5.5%	51 858	3.3%	47 937	2.9%	1 429 165	89.3%	1 618 248	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 280	5.0%	30 333	2.7%	26 669	2.3%	1 027 141	90.0%	1 140 814	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 276	1.8%	8 947	1.3%	8 936	1.3%	665 396	95.7%	695 556	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 997	2.0%	10 431	2.0%	9 859	1.9%	496 527	93.5%	530 915	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 818	100.0%	1 818	-	-	-	-	-
Interest on Anear Debtor Accounts	35 984	3.9%	35 439	3.8%	34 899	3.7%	827 179	88.6%	933 501	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	295	-	178	-	134	-	1 660 572	100.0%	1 661 168	19.5%	-	-	-	-
<b>Total By Income Source</b>	<b>244 332</b>	<b>2.9%</b>	<b>162 578</b>	<b>1.9%</b>	<b>154 378</b>	<b>1.8%</b>	<b>7 973 938</b>	<b>93.4%</b>	<b>8 535 227</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8 182	5.7%	5 876	4.1%	4 615	3.2%	124 747	87.0%	143 419	1.7%	-	-	-	-
Commercial	162 459	2.3%	128 147	1.8%	124 913	1.8%	6 888 200	94.1%	7 083 719	83.0%	-	-	-	-
Households	73 691	6.8%	28 566	2.2%	24 860	1.9%	1 180 991	90.3%	1 306 069	15.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>244 332</b>	<b>2.9%</b>	<b>162 578</b>	<b>1.9%</b>	<b>154 378</b>	<b>1.8%</b>	<b>7 973 938</b>	<b>93.4%</b>	<b>8 535 227</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	230 064	4.6%	113 400	2.3%	98 130	2.0%	4 577 829	91.2%	5 019 442	64.3%
Bulk Water	-	-	-	-	-	-	73 010	100.0%	73 010	9%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	42 870	1.6%	43 249	1.6%	16 004	0%	2 607 610	96.2%	2 709 733	34.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>272 933</b>	<b>3.5%</b>	<b>156 650</b>	<b>2.0%</b>	<b>114 134</b>	<b>1.5%</b>	<b>7 258 448</b>	<b>93.0%</b>	<b>7 802 165</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Humphry Szeer Malaysia	013 890 6208
Chief Financial Officer	Ms Sipho K Mahlangu	013 890 6241

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>394 206</b>	<b>849 017</b>	<b>243 755</b>	<b>61.5%</b>	<b>256 858</b>	<b>65.2%</b>	<b>204 804</b>	<b>24.1%</b>	<b>705 417</b>	<b>83.1%</b>	<b>102 129</b>	<b>106.6%</b>	<b>100.5%</b>
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 000	3 000	1 077	107.7%	240	24.0%	(394)	(13.1%)	929	30.8%	424	125.1%	(192.8%)
Other revenue	1 327	1 177	69	5.2%	9 049	682.1%	11 634	988.8%	20 752	1 763.7%	322	1 238.6%	3 513.6%
Transfers and Subsidies - Operational	350 325	799 296	192 127	54.8%	239 069	68.2%	185 370	23.2%	616 566	77.1%	96 464	100.3%	92.2%
Transfers and Subsidies - Capital	20 485	20 485	45 110	239.1%	7 180	35.1%	6 910	33.7%	63 210	309.6%	4 919	164.8%	40.2%
Interest	21 070	25 070	1 372	6.5%	1 311	6.2%	1 283	5.1%	3 965	15.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(374 728)	(822 008)	(81 202)	21.7%	(18 198)	4.9%	(46 436)	5.6%	(145 836)	17.7%	(13 364)	11.4%	247.5%
Suppliers and employees	(374 728)	(822 008)	(81 202)	21.7%	(18 198)	4.9%	(46 436)	5.6%	(145 836)	17.7%	(13 364)	11.4%	247.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>19 477</b>	<b>27 009</b>	<b>162 553</b>	<b>834.6%</b>	<b>238 660</b>	<b>1 225.3%</b>	<b>158 369</b>	<b>586.4%</b>	<b>559 582</b>	<b>2 071.8%</b>	<b>88 765</b>	<b>(2 809.7%)</b>	<b>78.4%</b>
<b>Cash Flow from Investing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(8 277)</b>	<b>(8 527)</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>11 200</b>	<b>18 482</b>	<b>162 553</b>	<b>1 451.3%</b>	<b>238 660</b>	<b>2 130.8%</b>	<b>158 369</b>	<b>856.9%</b>	<b>559 582</b>	<b>3 027.7%</b>	<b>88 765</b>	<b>(2 809.7%)</b>	<b>78.4%</b>
Cash/cash equivalents at the year begin:	255 951	255 951	243 687	95.2%	406 240	158.7%	644 901	252.0%	243 687	95.2%	499 231	165.0%	29.2%
Cash/cash equivalents at the year end:	267 151	274 433	406 240	152.1%	644 901	241.4%	803 269	292.7%	803 269	292.7%	587 996	419.3%	36.6%

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	34.4%	-	-	-	-	67	65.6%	103	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>35</b>	<b>34.4%</b>	-	-	-	-	<b>67</b>	<b>65.6%</b>	<b>103</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Ca Habbie	017 801 7008
Chief Financial Officer	Mr Zakehele Robert Buthelesi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part 1: Operating Revenue and Expenditure**

R thousands	2023/24								2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>3 087 553</b>	<b>3 072 268</b>	<b>639 775</b>	<b>20.7%</b>	<b>655 380</b>	<b>21.2%</b>	<b>646 117</b>	<b>21.0%</b>	<b>1 941 272</b>	<b>63.2%</b>	<b>615 100</b>	<b>63.7%</b>	<b>5.0%</b>
<b>Operating Revenue</b>													
<b>Exchange Revenue</b>													
Service charges - Electricity	882 082	882 082	104 572	11.9%	152 717	17.3%	129 271	14.7%	386 560	43.8%	118 625	47.6%	9.0%
Service charges - Water	674 301	674 301	91 504	13.6%	125 379	18.6%	113 238	16.8%	330 121	49.0%	151 417	63.7%	(25.2%)
Service charges - Waste Water Management	172 527	172 527	36 363	21.1%	39 982	23.2%	32 463	18.8%	108 839	63.1%	35 965	67.9%	(9.7%)
Service charges - Waste Management	171 626	171 626	34 919	20.3%	34 200	19.9%	37 229	21.7%	106 347	62.0%	35 315	65.0%	5.4%
Sale of Goods and Rendering of Services	5 123	5 123	1 693	33.1%	1 812	35.4%	1 890	36.9%	5 395	105.3%	1 334	90.9%	41.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	203 622	63 936	31.4%	50 817	25.0%	63 752	31.3%	178 505	87.7%	61 339	72.0%	24.2%
Interest earned from Current and Non Current Assets	15 610	15 610	5 111	32.7%	4 626	29.6%	3 010	19.3%	12 748	81.7%	6 809	85.4%	(55.8%)
Dividends	24	24	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	5 432	992	18.3%	2 575	47.4%	1 460	26.9%	5 027	92.6%	2 483	116.6%	(41.2%)
Licence and permits	11 643	11 643	170	1.5%	201	1.7%	1 081	9.3%	1 453	12.5%	212	5.6%	410.1%
<b>Non-Exchange Revenue</b>													
Property sales	424 452	424 452	97 766	23.0%	91 696	21.6%	101 770	24.0%	291 231	68.6%	96 338	71.9%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	39 807	901	2.3%	902	2.3%	1 032	5.2%	2 835	14.3%	439	3.0%	134.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	457 114	461 829	198 124	43.3%	143 854	31.5%	116 326	25.2%	458 304	99.2%	109 442	86.2%	6.3%
Interest	21 688	21 688	3 703	17.1%	6 640	30.6%	8 106	37.4%	18 448	85.1%	5 353	68.8%	51.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	35 459	-	35 459	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 019 754</b>	<b>3 141 752</b>	<b>880 096</b>	<b>29.1%</b>	<b>785 039</b>	<b>26.0%</b>	<b>760 224</b>	<b>24.2%</b>	<b>2 425 360</b>	<b>77.2%</b>	<b>714 090</b>	<b>71.3%</b>	<b>6.5%</b>
Employee related costs	680 420	680 420	156 158	23.0%	168 792	23.3%	161 083	23.7%	476 034	70.0%	150 163	67.1%	7.3%
Remuneration of councillors	33 822	33 822	2 179	6.4%	18 232	53.9%	7 717	22.8%	29 128	83.2%	6 273	60.3%	23.0%
Bulk purchases - electricity	737 735	737 735	334 462	45.3%	222 041	29.3%	208 960	27.9%	765 637	101.0%	239 254	98.3%	(12.6%)
Inventory consumed	504 571	564 226	140 347	27.8%	114 376	22.7%	193 979	34.4%	448 702	79.5%	115 098	72.9%	68.5%
Debt impairment	220 158	220 158	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 629	205 629	51 646	25.1%	31 982	15.6%	31 368	15.3%	94 996	46.2%	29 194	54.6%	7.8%
Interest	140 087	140 087	117 183	83.7%	88 651	70.5%	40 198	28.7%	256 172	182.9%	102 220	153.1%	(60.7%)
Contracted services	305 025	353 253	75 533	25.1%	79 740	26.1%	51 326	14.5%	207 588	58.8%	57 394	60.1%	(10.6%)
Transfers and subsidies	28 481	36 461	4 802	16.9%	13 838	48.6%	10 379	28.5%	29 019	79.6%	(48)	(2%)	(21 940.0%)
Inrecoverable debts written off	143 647	149 761	16 655	11.6%	47 217	32.9%	19 174	12.8%	83 046	55.5%	14 542	50.4%	31.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	-	-	-	36 837	-	36 838	-	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>67 799</b>	<b>(69 484)</b>	<b>(240 322)</b>		<b>(129 660)</b>		<b>(114 107)</b>		<b>(484 088)</b>		<b>(89 990)</b>		
Transfers and subsidies - capital (monetary allocations)	111 490	125 298	18 840	16.9%	52 976	47.5%	43 425	34.7%	115 242	92.0%	17 932	56.4%	142.2%
Transfers and subsidies - capital (expend)	-	78	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>179 289</b>	<b>55 852</b>	<b>(221 482)</b>		<b>(76 683)</b>		<b>(70 681)</b>		<b>(368 846)</b>		<b>(81 058)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>179 289</b>	<b>55 852</b>	<b>(221 482)</b>		<b>(76 683)</b>		<b>(70 681)</b>		<b>(368 846)</b>		<b>(81 058)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>179 289</b>	<b>55 852</b>	<b>(221 482)</b>		<b>(76 683)</b>		<b>(70 681)</b>		<b>(368 846)</b>		<b>(81 058)</b>		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>179 289</b>	<b>55 852</b>	<b>(221 482)</b>		<b>(76 683)</b>		<b>(70 681)</b>		<b>(368 846)</b>		<b>(81 058)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24								2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>123 427</b>	<b>193 593</b>	<b>46 548</b>	<b>37.7%</b>	<b>38 698</b>	<b>31.4%</b>	<b>45 503</b>	<b>23.5%</b>	<b>130 749</b>	<b>67.5%</b>	<b>32 833</b>	<b>39.4%</b>	<b>38.6%</b>
National Government	115 557	111 805	39 917	34.5%	34 392	29.8%	26 413	23.6%	100 722	90.1%	20 474	61.0%	29.0%
Provincial Government	-	10 020	-	-	795	-	5 776	57.6%	6 571	65.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies,HLPE,PC...)	-	78	-	-	-	-	-	-	-	-	7 087	67.8%	(100.0%)
<b>Transfers recognised - capital</b>	<b>115 557</b>	<b>121 903</b>	<b>39 917</b>	<b>34.5%</b>	<b>35 187</b>	<b>30.9%</b>	<b>32 189</b>	<b>26.4%</b>	<b>107 294</b>	<b>88.0%</b>	<b>27 561</b>	<b>61.7%</b>	<b>16.8%</b>
Borrowing	7 870	71 690	6 631	84.3%	3 511	44.6%	13 314	18.6%	23 455	32.7%	5 272	14.4%	152.5%
Intersity generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>172 677</b>	<b>196 093</b>	<b>48 663</b>	<b>28.2%</b>	<b>38 309</b>	<b>22.2%</b>	<b>45 583</b>	<b>23.2%</b>	<b>132 474</b>	<b>67.6%</b>	<b>34 043</b>	<b>40.0%</b>	<b>33.7%</b>
<b>Municipal governance and administration</b>	<b>6 550</b>	<b>7 700</b>	<b>2 229</b>	<b>26.1%</b>	<b>739</b>	<b>8.9%</b>	<b>860</b>	<b>11.2%</b>	<b>3 847</b>	<b>50.0%</b>	<b>521</b>	<b>13.0%</b>	<b>65.0%</b>
Executive and Council	1 300	650	115	8.9%	200	15.4%	415	63.7%	315	48.4%	-	-	-
Finance and administration	7 250	7 050	2 114	29.2%	539	7.7%	860	12.2%	3 533	50.1%	521	14.2%	65.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 750</b>	<b>5 050</b>	<b>-</b>	<b>-</b>	<b>725</b>	<b>6.7%</b>	<b>843</b>	<b>16.7%</b>	<b>1 568</b>	<b>31.1%</b>	<b>228</b>	<b>5.9%</b>	<b>269.2%</b>
Community and Social Services	3 500	2 250	-	-	725	20.7%	824	36.6%	1 549	68.8%	705	15.5%	16.9%
Sport And Recreation	-	1 300	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 250	1 500	-	-	-	-	19	1.3%	-	1.3%	(476)	-	(104.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>68 727</b>	<b>88 143</b>	<b>18 954</b>	<b>27.0%</b>	<b>24 965</b>	<b>35.9%</b>	<b>22 578</b>	<b>25.6%</b>	<b>65 497</b>	<b>74.3%</b>	<b>18 830</b>	<b>56.6%</b>	<b>19.9%</b>
Planning and Development	45 407	69 692	11 923	30.1%	24 173	53.2%	16 436	24.6%	54 522	81.8%	18 820	66.6%	(12.7%)
Road Transport	22 300	15 546	4 632	20.8%	125	0.8%	5 811	37.4%	10 568	68.0%	-	-	(100.0%)
Environmental Protection	1 020	5 945	-	-	67	0.6%	341	5.7%	408	6.9%	10	-	3 228.4%
<b>Trading Services</b>	<b>84 658</b>	<b>92 209</b>	<b>27 680</b>	<b>32.9%</b>	<b>12 680</b>	<b>14.7%</b>	<b>21 222</b>	<b>22.3%</b>	<b>61 561</b>	<b>64.7%</b>	<b>14 463</b>	<b>41.4%</b>	<b>46.7%</b>
Energy sources	48 650	53 398	20 994	42.9%	7 391	15.2%	12 197	23.3%	40 282	76.6%	7 087	44.9%	72.1%
Water Management	30 000	17 020	5 736	19.1%	3 383	11.3%	5 964	35.0%	15 083	89.2%	5 211	54.9%	1 043.9%
Waste Water Management	-	25 822	1 450	-	1 686	-	3 050	11.9%	6 196	24.0%	6 855	72.0%	(55.4%)
Waste Management	6 000	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>									

**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>2 786 673</b>	<b>2 865 371</b>	<b>630 125</b>	<b>23.3%</b>	<b>600 930</b>	<b>22.2%</b>	<b>555 725</b>	<b>19.8%</b>	<b>1 786 780</b>	<b>63.7%</b>	<b>567 279</b>	<b>71.3%</b>	<b>(2.0%)</b>
Receipts													
Property rates	340 030	340 030	76 715	22.6%	85 161	25.0%	89 834	26.4%	251 710	74.0%	82 302	115.8%	9.2%
Service charges	1 714 900	1 714 900	275 702	16.1%	312 072	18.2%	284 781	16.6%	872 556	50.9%	298 015	62.4%	(4.4%)
Other revenue	67 529	47 529	10 290	15.2%	16 873	25.0%	12 905	27.2%	40 068	84.3%	10 004	14.4%	(28.3%)
Transfers and Subsidies - Operational	457 114	458 429	208 653	45.6%	142 234	31.1%	117 697	25.7%	468 755	102.3%	118 777	86.6%	(8%)
Transfers and Subsidies - Capital	111 480	229 873	53 814	48.3%	41 233	37.4%	47 634	20.8%	143 211	62.8%	45 427	102.9%	4.9%
Interest	15 610	15 610	4 951	31.7%	2 867	18.4%	2 663	17.1%	10 481	67.1%	4 755	56.2%	(44.0%)
Dividends													
Payments	(2 595 404)	(2 628 655)	(337 440)	13.0%	(461 647)	17.8%	(249 239)	9.5%	(1 648 325)	39.8%	(278 912)	35.0%	(10.6%)
Suppliers and employees	(2 455 318)	(2 628 655)	(337 440)	13.7%	(461 647)	16.8%	(249 239)	9.5%	(1 648 325)	39.9%	(278 912)	37.9%	(10.6%)
Finance charges	(140 087)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>111 269</b>	<b>176 716</b>	<b>292 685</b>	<b>263.0%</b>	<b>139 283</b>	<b>125.2%</b>	<b>306 486</b>	<b>173.4%</b>	<b>738 454</b>	<b>417.9%</b>	<b>288 367</b>	<b>(1 438.3%)</b>	<b>6.3%</b>
<b>Cash Flow from Investing Activities</b>													
Receipts			14 670	-	-	-	-	-	14 670	-	-	-	-
Proceeds on disposal of PPE	-	-	14 670	-	-	-	-	-	14 670	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	14 670	-	-	-	-	-	14 670	-	-	-	-
Payments	(172 677)	(207 412)	(74 006)	42.9%	(43 439)	25.2%	(51 308)	24.7%	(168 732)	81.4%	(34 515)	49.5%	48.7%
Capital assets	(172 677)	(207 412)	(74 006)	42.9%	(43 439)	25.2%	(51 308)	24.7%	(168 732)	81.4%	(34 515)	49.5%	48.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(172 677)</b>	<b>(207 412)</b>	<b>(59 336)</b>	<b>34.4%</b>	<b>(43 439)</b>	<b>25.2%</b>	<b>(51 308)</b>	<b>24.7%</b>	<b>(154 062)</b>	<b>74.3%</b>	<b>(34 515)</b>	<b>49.5%</b>	<b>48.7%</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(61 408)</b>	<b>(30 696)</b>	<b>233 350</b>	<b>(380.0%)</b>	<b>95 845</b>	<b>(156.1%)</b>	<b>255 178</b>	<b>(831.3%)</b>	<b>584 372</b>	<b>(1 903.8%)</b>	<b>253 852</b>	<b>(312.1%)</b>	<b>.5%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(122 816)</b>	<b>(161 392)</b>	<b>466 699</b>	<b>168.6%</b>	<b>191 629</b>	<b>173.7%</b>	<b>509 356</b>	<b>315.2%</b>	<b>1 158 154</b>	<b>594.6%</b>	<b>507 704</b>	<b>(36.6%)</b>	<b>(37.6%)</b>
Cash/cash equivalents at the year begin:	256 446	256 446	174 234	67.9%	358 081	138.9%	451 925	176.2%	174 234	67.9%	723 907	113.4%	(37.6%)
Cash/cash equivalents at the year end:	195 038	225 758	358 081	182.6%	451 925	231.7%	707 103	315.2%	707 103	315.2%	977 759	139.5%	(27.7%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	43 371	3.9%	30 889	1.9%	21 699	1.9%	1 033 132	92.3%	1 119 051	28.5%	(37 085)	(12.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 060	8.2%	12 054	2.7%	10 967	2.4%	378 897	86.6%	438 477	13.2%	(42 521)	(9.7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	27 666	8.0%	11 055	3.2%	9 635	2.8%	296 604	86.0%	344 960	8.8%	(16 733)	(4.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 061	2.8%	8 587	2.0%	8 486	2.0%	395 900	93.1%	425 033	10.8%	(54 843)	(12.9%)	-	-
Receivables from Exchange Transactions - Waste Management	12 228	3.1%	8 529	2.2%	7 965	2.0%	361 964	92.7%	390 678	9.9%	(49 412)	(12.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	24 795	3.0%	24 407	3.0%	23 967	2.9%	741 060	91.0%	814 228	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 037	4.3%	4 465	1.1%	8 097	2.1%	364 711	92.5%	394 300	10.0%	(14 726)	(3.7%)	-	-
<b>Total By Income Source</b>	<b>173 210</b>	<b>4.4%</b>	<b>89 986</b>	<b>2.3%</b>	<b>90 465</b>	<b>2.3%</b>	<b>3 573 068</b>	<b>91.0%</b>	<b>3 926 728</b>	<b>100.0%</b>	<b>(315 330)</b>	<b>(8.0%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 877	8.5%	1 192	2.6%	1 137	2.5%	39 522	86.4%	45 729	1.2%	-	-	-	-
Commercial	57 745	12.9%	12 071	2.7%	14 343	3.2%	362 536	81.2%	446 695	11.4%	(463)	(1.1%)	-	-
Households	111 588	3.2%	79 724	2.2%	74 985	2.2%	3 171 009	92.3%	3 434 307	87.5%	(314 963)	(9.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>173 210</b>	<b>4.4%</b>	<b>89 986</b>	<b>2.3%</b>	<b>90 465</b>	<b>2.3%</b>	<b>3 573 068</b>	<b>91.0%</b>	<b>3 926 728</b>	<b>100.0%</b>	<b>(315 330)</b>	<b>(8.0%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	148 966	10.0%	-	-	80 530	5.4%	1 267 557	84.6%	1 487 053	26.4%
Bulk Water	14 249	14.6%	-	-	6 908	7.1%	76 592	78.4%	97 748	1.7%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	62 685	1.8%	42 958	1.1%	24 428	.6%	3 913 070	96.8%	4 043 138	71.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>225 898</b>	<b>4.0%</b>	<b>42 958</b>	<b>.8%</b>	<b>111 865</b>	<b>2.0%</b>	<b>5 247 218</b>	<b>93.2%</b>	<b>5 627 939</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Elliot Masako	017 620 6279
Chief Financial Officer	Ms Mofusa Moloto	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>Cash Flow from Operating Activities</b>														
<b>Receipts</b>	965 458	859 742	280 909	29.1%	248 657	25.8%	268 544	31.2%	798 100	92.8%	242 939	65.4%	10.5%	
Property rates	197 230	202 453	45 113	22.9%	19 098	9.7%	24 687	12.3%	89 099	44.0%	21 873	53.2%	13.8%	
Service charges	544 102	418 005	127 253	30.4%	112 739	27.0%	124 524	29.8%	364 515	87.2%	115 397	47.4%	7.9%	
Other revenue	9 527	9 323	(19 734)	(207.1%)	19 328	202.9%	5 659	60.7%	5 252	56.3%	3 912	26.4%	44.7%	
Transfers and Subsidies - Operational	173 959	173 959	70 325	40.4%	60 256	34.6%	53 440	30.7%	184 020	106.8%	101 213	166.7%	(47.2%)	
Transfers and Subsidies - Capital	40 640	36 002	17 621	43.3%	37 237	91.6%	39 366	106.0%	154 424	275.7%	-	63.3%	(100.0%)	
Interest	-	-	131	-	-	-	668	-	799	-	545	113.0%	22.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(1 209 506)	(1 225 453)	(143 446)	11.8%	(125 989)	10.4%	(85 488)	7.0%	(354 922)	29.0%	(163 837)	35.0%	(53.5%)	
Suppliers and employees	(1 209 506)	(1 225 453)	(143 446)	11.9%	(125 989)	10.4%	(85 488)	7.0%	(354 922)	29.0%	(163 837)	36.4%	(53.5%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(244 048)</b>	<b>(365 711)</b>	<b>137 463</b>	<b>(56.3%)</b>	<b>122 668</b>	<b>(50.3%)</b>	<b>183 056</b>	<b>(50.1%)</b>	<b>443 187</b>	<b>(121.2%)</b>	<b>59 102</b>	<b>(682.6%)</b>	<b>209.7%</b>	
<b>Cash Flow from Investing Activities</b>														
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(75 687)</b>	<b>(92 244)</b>	<b>(18 940)</b>	<b>25.0%</b>	<b>(17 191)</b>	<b>22.7%</b>	<b>(8 534)</b>	<b>9.3%</b>	<b>(44 664)</b>	<b>48.4%</b>	<b>(12 717)</b>	<b>62.9%</b>	<b>(32.9%)</b>	
Capital assets	(75 687)	(92 244)	(18 940)	25.0%	(17 191)	22.7%	(8 534)	9.3%	(44 664)	48.4%	(12 717)	62.9%	(32.9%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(75 687)</b>	<b>(92 244)</b>	<b>(18 940)</b>	<b>25.0%</b>	<b>(17 191)</b>	<b>22.7%</b>	<b>(8 534)</b>	<b>9.3%</b>	<b>(44 664)</b>	<b>48.4%</b>	<b>(12 717)</b>	<b>62.9%</b>	<b>(32.9%)</b>	
<b>Cash Flow from Financing Activities</b>														
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(319 734)</b>	<b>(457 955)</b>	<b>118 523</b>	<b>(37.1%)</b>	<b>105 478</b>	<b>(33.0%)</b>	<b>174 522</b>	<b>(38.1%)</b>	<b>398 523</b>	<b>(87.0%)</b>	<b>46 385</b>	<b>(274.4%)</b>	<b>276.2%</b>	
Cash/cash equivalents at the year begin:	15 481	15 481	31 044	200.9%	142 937	923.3%	248 415	1 604.7%	31 044	200.9%	73 000	1 611.4%	240.3%	
Cash/cash equivalents at the year end:	<b>(304 254)</b>	<b>(442 474)</b>	<b>142 937</b>	<b>(47.0%)</b>	<b>248 415</b>	<b>(81.6%)</b>	<b>422 937</b>	<b>(95.6%)</b>	<b>422 937</b>	<b>(95.6%)</b>	<b>119 384</b>	<b>(123.2%)</b>	<b>254.3%</b>	

**Part 4: Debtor Age Analysis**

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

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	11 744	4.3%	17 685	6.5%	241 336	89.1%	270 764	9.3%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	10 411	.4%	10 016	.4%	13 658	.6%	2 308 952	98.6%	2 361 038	80.7%
Auditor-General	-	-	-	-	-	-	2 591	100.0%	2 591	.1%
Other	-	-	-	-	-	-	291 813	100.0%	291 813	10.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10 411</b>	<b>.4%</b>	<b>21 760</b>	<b>.7%</b>	<b>31 343</b>	<b>1.1%</b>	<b>2 862 703</b>	<b>97.6%</b>	<b>2 926 217</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Makose Lamola	017 712 9613
Chief Financial Officer	Mrs V Nkhata	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2023/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>889 452</b>	<b>932 133</b>	<b>70 823</b>	<b>8.0%</b>	<b>95 034</b>	<b>10.3%</b>	<b>94 072</b>	<b>10.1%</b>	<b>259 930</b>	<b>27.9%</b>	<b>82 159</b>	<b>41.1%</b>	<b>14.5%</b>
Receipts													
Property rates	79 571	70 436	8 923	11.2%	17 898	22.5%	15 427	21.9%	42 248	60.0%	15 807	77.6%	(2.4%)
Service charges	289 170	308 582	14 386	5.0%	29 408	10.2%	21 310	6.9%	65 103	21.1%	20 631	29.4%	3.3%
Other revenue	83 404	84 945	1 596	1.9%	3 281	3.9%	398	0.5%	5 275	6.2%	(483)	8.3%	(182.4%)
Transfers and Subsidies - Operational	342 483	348 173	22 600	6.6%	29 989	8.6%	23 400	6.7%	74 990	21.5%	23 338	24.2%	3%
Transfers and Subsidies - Capital	93 781	119 892	23 253	24.6%	15 364	16.4%	33 423	28.6%	72 940	61.7%	22 940	104.2%	46.3%
Interest	1 044	3 144	66	6.3%	95	9.1%	113	3.6%	274	8.7%	27	3.0%	323.6%
Dividends	(795 070)	(925 170)	(79 947)	10.1%	(163 751)	23.1%	(142 556)	15.4%	(406 254)	43.9%	(57 314)	44.3%	148.7%
Payments	(795 070)	(925 170)	(79 947)	10.1%	(163 751)	23.1%	(142 556)	15.4%	(406 254)	43.9%	(57 314)	45.9%	148.7%
Suppliers and employees	(762 957)	(903 455)	(79 947)	10.2%	(163 751)	23.6%	(142 556)	15.8%	(406 254)	45.0%	(57 314)	45.9%	148.7%
Finance charges	(12 503)	(22 729)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>94 382</b>	<b>5 958</b>	<b>(9 123)</b>	<b>(9.7%)</b>	<b>(89 717)</b>	<b>(94.0%)</b>	<b>(48 484)</b>	<b>(813.8%)</b>	<b>(146 324)</b>	<b>(2 456.1%)</b>	<b>24 845</b>	<b>27.0%</b>	<b>(295.1%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 442)	(114 083)	(34 097)	37.7%	(24 572)	27.2%	(14 883)	13.0%	(73 552)	64.5%	(6 690)	50.9%	122.5%
Capital assets	(90 442)	(114 083)	(34 097)	37.7%	(24 572)	27.2%	(14 883)	13.0%	(73 552)	64.5%	(6 690)	50.9%	122.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(90 442)</b>	<b>(114 083)</b>	<b>(34 097)</b>	<b>37.7%</b>	<b>(24 572)</b>	<b>27.2%</b>	<b>(14 883)</b>	<b>13.0%</b>	<b>(73 552)</b>	<b>64.5%</b>	<b>(6 690)</b>	<b>50.9%</b>	<b>122.5%</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	3	1.9%	-	-	-	-	3	1.9%	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	138	138	3	1.9%	-	-	-	-	3	1.9%	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>136</b>	<b>136</b>	<b>3</b>	<b>1.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>1.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 077</b>	<b>(107 899)</b>	<b>(43 218)</b>	<b>(1 060.1%)</b>	<b>(113 289)</b>	<b>(2 778.9%)</b>	<b>(63 367)</b>	<b>58.7%</b>	<b>(219 873)</b>	<b>203.6%</b>	<b>18 155</b>	<b>(108.5%)</b>	<b>(449.0%)</b>
Cash/cash equivalents at the year begin:	26 631	10 993	-	-	(43 218)	(162.3%)	(156 507)	(1 423.7%)	-	-	(36 599)	99.9%	327.6%
Cash/cash equivalents at the year end:	30 708	(96 996)	(43 218)	(140.7%)	(156 507)	(509.7%)	(219 873)	226.7%	(219 873)	226.7%	(18 444)	(73.4%)	1 952.1%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 126	1.6%	1 874	1.4%	1 898	1.4%	129 826	95.7%	135 722	15.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 402	3.9%	4 897	2.3%	4 323	2.0%	198 981	91.9%	216 602	24.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 258	4.1%	3 718	2.5%	3 240	2.1%	138 179	91.3%	151 396	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 286	2.3%	861	1.6%	774	1.4%	92 334	94.7%	95 255	6.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 379	1.4%	1 212	1.3%	1 168	1.2%	92 466	96.1%	96 165	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Anear Debtor Accounts	5 107	2.2%	5 050	2.2%	5 034	2.2%	213 881	93.4%	229 072	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	1.3%	159	2.2%	87	1.2%	6 848	95.3%	7 186	8%	-	-	-	-
<b>Total By Income Source</b>	<b>24 647</b>	<b>2.8%</b>	<b>17 770</b>	<b>2.0%</b>	<b>16 525</b>	<b>1.9%</b>	<b>832 460</b>	<b>93.4%</b>	<b>891 403</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Orans of State	4 033	3.4%	3 365	2.8%	2 917	2.4%	109 051	91.4%	119 367	13.4%	-	-	-	-
Commercial	6 797	7.3%	2 588	2.8%	1 960	2.1%	81 176	87.8%	92 490	10.4%	-	-	-	-
Households	13 608	2.0%	11 817	1.7%	11 648	1.7%	642 234	94.9%	679 566	76.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24 647</b>	<b>2.8%</b>	<b>17 770</b>	<b>2.0%</b>	<b>16 525</b>	<b>1.9%</b>	<b>832 460</b>	<b>93.4%</b>	<b>891 403</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	27 650	43.7%	-	-	1 104	1.7%	34 482	54.9%	63 216	8.7%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	4%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	17 355	2.6%	8 755	1.3%	2 110	3%	630 453	95.7%	658 671	90.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>45 006</b>	<b>6.2%</b>	<b>8 755</b>	<b>1.2%</b>	<b>3 214</b>	<b>.4%</b>	<b>667 890</b>	<b>92.1%</b>	<b>724 864</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	M Manda Dlamini	017 285 0308
Chief Financial Officer	M Cedric Muzhebele	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>1 073 594</b>	<b>1 099 240</b>	<b>386 954</b>	<b>35.9%</b>	<b>317 040</b>	<b>29.4%</b>	<b>372 809</b>	<b>33.9%</b>	<b>1 076 604</b>	<b>98.0%</b>	<b>574 641</b>	<b>106.4%</b>	<b>(35.1%)</b>
Receipts													
Property rates	181 743	154 748	32 900	18.1%	42 833	23.6%	37 654	24.3%	113 388	73.3%	31 788	76.0%	18.5%
Service charges	394 529	386 182	79 035	19.8%	94 032	23.8%	91 566	23.7%	263 632	68.3%	67 301	57.6%	36.1%
Other revenue	75 140	99 676	120 649	160.6%	127 894	170.2%	107 650	108.2%	356 394	357.6%	328 491	1 080.1%	(67.2%)
Transfers and Subsidies - Operational	200 523	270 523	124 365	47.7%	2 000	0.8%	95 220	35.2%	221 588	81.9%	113 707	100.4%	(16.3%)
Transfers and Subsidies - Capital	146 349	146 349	29 600	20.4%	90 282	34.4%	39 718	27.1%	119 791	81.9%	33 326	41.1%	(19.0%)
Interest	20 305	41 781	1 205	5.9%	-	-	809	1.9%	2 014	4.8%	-	-	(100.0%)
Dividends	(908 931)	(959 708)	(128 668)	14.3%	(139 172)	14.3%	(215 172)	22.6%	(475 012)	58.0%	62 094	(1.1%)	(446.5%)
Payments	(908 931)	(959 708)	(128 668)	14.3%	(139 172)	14.3%	(215 172)	22.6%	(475 012)	58.0%	62 094	(1.1%)	(446.5%)
Suppliers and employees	(800 447)	(821 224)	(129 958)	14.4%	(130 172)	14.5%	(215 172)	23.4%	(475 012)	51.6%	62 094	(1.1%)	(446.5%)
Finance charges	(8 484)	(29 484)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>169 663</b>	<b>148 532</b>	<b>297 286</b>	<b>151.6%</b>	<b>186 869</b>	<b>110.1%</b>	<b>157 637</b>	<b>106.1%</b>	<b>601 792</b>	<b>405.2%</b>	<b>636 735</b>	<b>152.0%</b>	<b>(75.2%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	95	-	-	-	95	-	95	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(166 448)	(164 382)	(42 674)	25.6%	(28 364)	17.0%	(22 347)	13.6%	(93 386)	56.8%	(38 964)	53.1%	(42.6%)
Capital assets	(166 448)	(164 382)	(42 674)	25.6%	(28 364)	17.0%	(22 347)	13.6%	(93 386)	56.8%	(38 964)	53.1%	(42.6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(166 448)</b>	<b>(164 382)</b>	<b>(42 674)</b>	<b>25.6%</b>	<b>(28 270)</b>	<b>17.0%</b>	<b>(22 347)</b>	<b>13.6%</b>	<b>(93 291)</b>	<b>56.8%</b>	<b>(38 869)</b>	<b>53.0%</b>	<b>(42.5%)</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>													
<b>Net Increase/(Decrease) in cash held</b>	<b>3 215</b>	<b>(15 850)</b>	<b>214 612</b>	<b>6 675.8%</b>	<b>158 599</b>	<b>4 933.4%</b>	<b>135 290</b>	<b>(853.6%)</b>	<b>508 501</b>	<b>(3 208.3%)</b>	<b>597 866</b>	<b>211.2%</b>	<b>(77.4%)</b>
Cash/cash equivalents at the year begin:	1 200	76 353	79 540	6 628.3%	293 317	24 443.1%	451 915	591.9%	79 540	104.2%	457 653	(124.7%)	(1.3%)
Cash/cash equivalents at the year end:	4 415	60 504	293 317	6 644.0%	451 916	10 236.4%	587 206	970.5%	587 206	970.5%	1 055 520	207.3%	(64.4%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	20 284	8.4%	5 321	2.2%	3 910	1.6%	210 363	87.8%	241 907	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 706	10.2%	6 613	3.8%	4 679	2.3%	143 930	83.2%	172 926	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 406	7.4%	7 478	3.6%	6 591	3.1%	179 848	85.9%	209 324	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 229	3.3%	3 603	2.3%	3 341	2.1%	147 205	92.4%	159 374	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 527	2.9%	3 453	2.3%	3 075	2.0%	142 860	92.8%	153 955	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	4 083	1.4%	4 016	1.4%	3 958	1.4%	278 986	95.9%	291 043	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 083	1.7%	638	1.0%	364	0.6%	62 812	96.8%	64 897	5.0%	-	-	-	-
<b>Total By Income Source</b>	<b>68 314</b>	<b>5.3%</b>	<b>31 163</b>	<b>2.4%</b>	<b>25 917</b>	<b>2.0%</b>	<b>1 168 033</b>	<b>90.3%</b>	<b>1 293 427</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 147	9.0%	3 707	6.9%	3 084	5.4%	45 457	79.2%	57 396	4.4%	-	-	-	-
Commercial	21 488	11.3%	6 707	3.9%	4 779	2.5%	156 616	82.6%	169 791	14.7%	-	-	-	-
Households	41 683	4.0%	20 736	2.0%	18 044	1.7%	956 487	92.3%	1 048 930	80.9%	-	-	-	-
Other	15	5.0%	13	4.2%	10	3.1%	272	87.8%	310	-	-	-	-	-
<b>Total By Customer Group</b>	<b>68 314</b>	<b>5.3%</b>	<b>31 163</b>	<b>2.4%</b>	<b>25 917</b>	<b>2.0%</b>	<b>1 168 033</b>	<b>90.3%</b>	<b>1 293 427</b>	<b>100.0%</b>				

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	403 947	81.5%	-	-	-	-	91 988	18.5%	495 945	30.9%
Bulk Water	978 079	88.4%	-	-	-	-	128 618	11.6%	1 106 697	69.0%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10	1.7%	604	98.3%	-	-	-	-	614	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 382 036</b>	<b>86.2%</b>	<b>604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220 615</b>	<b>13.8%</b>	<b>1 603 256</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Maghawa Kunene	017 801 3504
Chief Financial Officer	Mr Phumusi Jeremia Nhabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	(835 301)	(835 301)	168 199	(20.1%)	139 387	(16.7%)	101 374	(12.1%)	408 961	(49.0%)	109 371	99.2%	(7.3%)
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	530	-	243	-	321	-	1 094	-	107	40.2%	201.9%
Transfers and Subsidies - Operational	(327 960)	(327 960)	167 669	(51.1%)	139 145	(42.4%)	101 052	(30.8%)	407 866	(124.4%)	109 264	99.3%	(7.5%)
Transfers and Subsidies - Capital	(507 341)	(507 341)	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(325 098)	(329 550)	(19 217)	5.9%	(29 595)	9.1%	(20 631)	6.3%	(69 633)	21.1%	(16 165)	18.2%	28.9%
Suppliers and employees	(325 098)	(329 550)	(19 217)	5.9%	(29 595)	9.1%	(20 631)	6.3%	(69 633)	21.1%	(16 165)	18.2%	28.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	(1 160 396)	(1 164 851)	148 983	(12.8%)	109 803	(9.3%)	80 543	(6.9%)	339 328	(28.1%)	93 206	627.2%	(13.6%)
<b>Cash Flow from Investing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	(2 388)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63.8%)
Capital assets	-	-	(2 388)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63.8%)
<b>Net Cash from/(used) Investing Activities</b>	-	-	(2 388)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63.8%)
<b>Cash Flow from Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	(1 160 396)	(1 164 851)	146 585	(12.6%)	93 506	(8.1%)	77 012	(6.6%)	317 103	(27.2%)	83 448	599.6%	(7.7%)
Cash/cash equivalents at the year begin:	444 882	444 882	232 265	52.2%	378 436	85.1%	471 942	106.1%	232 265	52.2%	460 755	46.1%	2.4%
Cash/cash equivalents at the year end:	(715 534)	(719 969)	378 436	(52.9%)	471 942	(66.0%)	548 954	(76.2%)	548 954	(76.2%)	544 292	98.9%	.9%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	1 070	100.0%	1 070	100.0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>	-	-	-	-	-	-	1 070	100.0%	1 070	100.0%	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	1 070	100.0%	1 070	100.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	1 070	100.0%	1 070	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	%
<b>Creditor Age Analysis</b>	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

**Contact Details**

Municipal Manager	Ms Margaret Stosans	013 249 2003
Chief Financial Officer	Ms Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKOMAZI (MP324)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part 1: Operating Revenue and Expenditure**

R thousands	2023/24									2022/23			Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>1 238 053</b>	<b>1 242 621</b>	<b>432 256</b>	<b>34.9%</b>	<b>366 642</b>	<b>29.6%</b>	<b>307 355</b>	<b>24.7%</b>	<b>1 106 254</b>	<b>89.0%</b>	<b>295 803</b>	<b>88.4%</b>	<b>3.9%</b>
<b>Operating Revenue</b>													
Exchange Revenue													
Service charges - Electricity	152 012	152 012	32 493	21.4%	27 373	18.0%	52 243	34.4%	112 108	73.7%	30 550	72.3%	71.0%
Service charges - Water	38 974	38 974	7 752	19.9%	8 091	20.7%	8 923	22.9%	24 737	63.5%	6 401	72.7%	6.2%
Service charges - Waste Water Management	6 427	6 427	1 617	25.1%	1 645	25.5%	1 593	24.7%	4 854	75.4%	1 504	75.0%	5.9%
Service charges - Waste Management	12 061	12 127	3 041	25.2%	2 989	24.8%	2 988	24.6%	9 017	74.4%	2 791	75.0%	7.1%
Sale of Goods and Rendering of Services	2 604	3 507	1 008	38.7%	804	30.9%	887	25.3%	2 688	76.9%	719	77.0%	23.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 250	4 346	1 057	32.8%	1 093	33.6%	1 111	25.6%	3 271	75.3%	893	78.0%	24.5%
Interest earned from Current and Non Current Assets	25 593	20 312	3 949	15.4%	5 496	21.5%	744	3.7%	10 188	50.2%	4 304	49.3%	(82.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 121	5 007	3 470	111.2%	597	19.1%	413	8.2%	4 480	89.5%	348	105.5%	18.8%
Licence and permits	27	2 263	12	46.0%	1 155	4 276.1%	509	28.0%	1 806	79.1%	21	136.5%	2 936.2%
Operational Revenue	1 006	867	142	14.4%	291	29.0%	208	24.0%	604	69.7%	63	65.9%	227.8%
<b>Non-Exchange Revenue</b>													
Property sales	139 325	128 048	32 120	23.1%	32 049	23.0%	24 559	19.2%	88 729	69.3%	31 945	74.8%	(23.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 462	3 772	95	2.7%	89	2.6%	96	2.5%	280	7.4%	90	8.6%	6.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	84 895	852 223	342 479	40.7%	281 795	33.5%	209 633	24.6%	833 907	97.9%	211 850	95.9%	(1.0%)
Interest	9 287	12 704	3 098	36.4%	3 228	39.0%	3 318	28.1%	9 552	75.2%	2 324	78.3%	42.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 291 010</b>	<b>1 303 327</b>	<b>364 585</b>	<b>28.2%</b>	<b>408 022</b>	<b>31.6%</b>	<b>389 670</b>	<b>29.9%</b>	<b>1 162 277</b>	<b>89.2%</b>	<b>335 983</b>	<b>76.7%</b>	<b>16.0%</b>
Employee related costs	654 472	654 734	168 812	25.8%	196 351	30.0%	175 538	26.8%	540 701	62.6%	151 558	81.6%	15.8%
Remuneration of councillors	27 968	27 968	8 288	29.7%	6 762	24.2%	6 822	24.4%	21 883	78.2%	6 870	74.3%	3.8%
Bulk purchase - electricity	101 539	101 539	13 855	13.7%	25 444	25.1%	30 359	29.9%	69 669	68.6%	22 942	69.9%	32.3%
Inventory consumed	55 783	55 482	11 327	20.3%	15 026	26.9%	19 728	35.6%	46 081	83.1%	6 490	41.3%	204.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 822	73 862	30	0.0%	37 700	49.1%	52 030	68.4%	69 760	94.5%	48 983	75.4%	(24.0%)
Interest	113	113	4 500	4 389.9%	144	127.7%	364	322.7%	5 422	4 809.3%	93	131.8%	292.5%
Contracted services	135 001	144 042	81 381	60.3%	50 212	37.2%	49 476	32.2%	181 069	125.7%	32 265	84.5%	53.3%
Transfers and subsidies	37 240	37 836	5 334	14.3%	11 645	31.3%	6 607	17.5%	23 586	62.3%	4 805	22.7%	37.5%
Inconvertible debts written off	4 281	4 281	85	2.0%	3	0.1%	97	2.3%	97	2.3%	-	-	-
Operational costs	197 790	203 481	70 533	35.7%	64 735	32.7%	68 744	33.8%	204 013	100.3%	62 297	83.6%	10.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(52 957)</b>	<b>(60 707)</b>	<b>67 671</b>		<b>(41 380)</b>		<b>(82 315)</b>		<b>(56 023)</b>		<b>(40 180)</b>		
Transfers and subsidies - capital (monetary allocations)	273 221	343 961	53 144	23.1%	87 420	32.0%	72 594	21.1%	223 158	64.9%	70 195	65.1%	3.4%
Transfers and subsidies - capital (ex-ante)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>220 264</b>	<b>283 255</b>	<b>130 615</b>		<b>46 041</b>		<b>(9 721)</b>		<b>167 135</b>		<b>30 015</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>220 264</b>	<b>283 255</b>	<b>130 615</b>		<b>46 041</b>		<b>(9 721)</b>		<b>167 135</b>		<b>30 015</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>220 264</b>	<b>283 255</b>	<b>130 615</b>		<b>46 041</b>		<b>(9 721)</b>		<b>167 135</b>		<b>30 015</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>220 264</b>	<b>283 255</b>	<b>130 615</b>		<b>46 041</b>		<b>(9 721)</b>		<b>167 135</b>		<b>30 015</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24									2022/23			Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>390 121</b>	<b>458 899</b>	<b>59 086</b>	<b>15.1%</b>	<b>82 030</b>	<b>21.0%</b>	<b>75 459</b>	<b>16.4%</b>	<b>216 574</b>	<b>47.2%</b>	<b>71 789</b>	<b>42.8%</b>	<b>5.1%</b>
National Government	246 721	343 727	53 130	21.5%	72 533	29.4%	57 868	16.8%	183 531	53.4%	49 934	45.4%	15.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies,HLPE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>246 721</b>	<b>343 727</b>	<b>53 130</b>	<b>21.5%</b>	<b>72 533</b>	<b>29.4%</b>	<b>57 868</b>	<b>16.8%</b>	<b>183 531</b>	<b>53.4%</b>	<b>49 934</b>	<b>45.4%</b>	<b>15.9%</b>
Borrowing	143 400	115 172	5 956	4.2%	9 498	6.6%	17 501	15.2%	33 043	28.7%	21 855	29.5%	(19.5%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>390 121</b>	<b>458 899</b>	<b>59 086</b>	<b>15.1%</b>	<b>82 030</b>	<b>21.0%</b>	<b>75 459</b>	<b>16.4%</b>	<b>216 574</b>	<b>47.2%</b>	<b>71 789</b>	<b>42.8%</b>	<b>5.1%</b>
<b>Municipal governance and administration</b>	<b>22 912</b>	<b>22 203</b>	<b>2 601</b>	<b>11.4%</b>	<b>3 656</b>	<b>16.0%</b>	<b>682</b>	<b>3.8%</b>	<b>7 140</b>	<b>30.8%</b>	<b>2 062</b>	<b>62.4%</b>	<b>(57.6%)</b>
Executive and Council	1 197	1 197	617	51.6%	192	16.0%	75	6.3%	883	74.4%	46	60.5%	63.1%
Finance and administration	21 265	21 706	1 985	9.3%	3 465	16.3%	807	3.7%	6 256	28.8%	2 036	62.7%	(60.4%)
Internal audit	450	310	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 499</b>	<b>17 607</b>	<b>2 221</b>	<b>21.2%</b>	<b>3 741</b>	<b>35.6%</b>	<b>1 213</b>	<b>6.9%</b>	<b>7 175</b>	<b>40.8%</b>	<b>155</b>	<b>16.9%</b>	<b>683.0%</b>
Community and Social Services	9 300	16 668	2 221	23.9%	3 524	37.9%	1 213	7.3%	6 957	41.7%	155	17.3%	683.0%
Sport And Recreation	260	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	780	780	-	-	218	27.9%	-	-	218	27.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	159	159	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>85 404</b>	<b>133 277</b>	<b>4 057</b>	<b>4.7%</b>	<b>8 161</b>	<b>9.6%</b>	<b>23 095</b>	<b>17.3%</b>	<b>35 913</b>	<b>26.5%</b>	<b>9 083</b>	<b>49.1%</b>	<b>154.3%</b>
Planning and Development	4 060	3 860	650	11.1%	651	16.9%	-	-	1 001	26.0%	-	-	-
Road Transport	79 596	127 169	3 225	4.1%	7 337	9.2%	23 095	18.2%	33 658	26.5%	9 083	50.4%	154.3%
Environmental Protection	1 748	2 248	381	21.8%	193	11.0%	574	25.5%	574	25.5%	-	-	-
<b>Trading Services</b>	<b>271 306</b>	<b>284 813</b>	<b>59 287</b>	<b>18.3%</b>	<b>64 471</b>	<b>24.9%</b>	<b>59 289</b>	<b>17.6%</b>	<b>166 947</b>	<b>58.6%</b>	<b>60 469</b>	<b>42.2%</b>	<b>(16.9%)</b>
Energy sources	21 600	26 620	2 207	10.2%	3 073	14.2%	5 008	19.4%	10 488	39.1%	2 830	19.5%	(84.0%)
Water Management	226 733	235 257	46 093	20.3%	60 818	26.8%	44 711	19.0%	151 822	64.4%	49 038	44.8%	(8.0%)
Waste Water Management	12 300	12 447	1 663	13.5%	2 581	21.0%	-	-	4 244	34.1%	5 523	31.9%</	

**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>1 508 597</b>	<b>1 508 597</b>	<b>585 800</b>	<b>38.8%</b>	<b>491 224</b>	<b>32.6%</b>	<b>749 121</b>	<b>49.7%</b>	<b>1 826 235</b>	<b>121.1%</b>	<b>889 812</b>	<b>186.2%</b>	<b>(15.8%)</b>
Receipts	128 959	128 959	19 899	15.4%	20 506	15.9%	21 794	16.9%	62 198	48.2%	17 792	54.5%	22.5%
Property rates	198 729	198 729	33 155	16.7%	39 168	19.7%	41 132	20.7%	113 455	57.1%	36 153	59.6%	13.8%
Service charges	53 827	53 827	30 121	56.0%	82 360	153.0%	387 088	681.9%	479 540	890.9%	443 938	5810.5%	(17.3%)
Other revenue	844 895	844 895	335 814	39.7%	299 219	31.5%	237 873	28.2%	840 005	99.4%	210 724	29.5%	(2.9%)
Transfers and Subsidies - Operational	270 221	270 221	162 862	60.3%	77 486	28.7%	49 410	29.8%	329 848	119.7%	178 900	110.1%	(54.5%)
Transfers and Subsidies - Capital	11 966	11 966	3 949	33.0%	5 496	45.9%	744	6.2%	10 188	85.1%	4 304	49.3%	(82.7%)
Dividends	(1 218 028)	(1 218 028)	(149 990)	12.4%	(67 786)	5.6%	(1 183)	(1.1%)	(216 509)	17.9%	(40 607)	15.3%	(102.9%)
Payments	(1 209 907)	(1 209 907)	(149 906)	12.4%	(67 786)	5.6%	(1 183)	(1.1%)	(216 509)	17.9%	(40 607)	15.3%	(102.9%)
Suppliers and employees	(113)	(113)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>298 577</b>	<b>298 577</b>	<b>435 984</b>	<b>146.0%</b>	<b>423 438</b>	<b>141.8%</b>	<b>759 304</b>	<b>251.3%</b>	<b>1 609 726</b>	<b>539.1%</b>	<b>849 206</b>	<b>438.7%</b>	<b>(11.6%)</b>
<b>Cash Flow from Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(390 121)	(390 121)	(59 086)	15.1%	(82 030)	21.0%	(75 459)	19.3%	(216 574)	55.5%	(71 789)	42.8%	5.1%
Capital assets	(390 121)	(390 121)	(59 086)	15.1%	(82 030)	21.0%	(75 459)	19.3%	(216 574)	55.5%	(71 789)	42.8%	5.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(390 121)</b>	<b>(390 121)</b>	<b>(59 086)</b>	<b>15.1%</b>	<b>(82 030)</b>	<b>21.0%</b>	<b>(75 459)</b>	<b>19.3%</b>	<b>(216 574)</b>	<b>55.5%</b>	<b>(71 789)</b>	<b>42.8%</b>	<b>5.1%</b>
<b>Cash Flow from Financing Activities</b>	<b>4 536</b>	<b>4 536</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Receipts	4 536	4 536	-	-	-	-	-	-	-	-	-	-	-
Short term loans	4 536	4 536	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(659)	(659)	-	-	-	-	-	-	-	-	-	-	-
Payments	(659)	(659)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>3 876</b>	<b>3 876</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(87 668)</b>	<b>(87 668)</b>	<b>376 898</b>	<b>(429.9%)</b>	<b>341 409</b>	<b>(389.4%)</b>	<b>674 845</b>	<b>(769.8%)</b>	<b>1 393 152</b>	<b>(1 589.1%)</b>	<b>777 417</b>	<b>3 709.7%</b>	<b>(13.2%)</b>
Cash/cash equivalents at the year begin:	235 781	235 781	-	-	493 911	209.5%	835 319	354.3%	-	-	1 958 338	86.7%	(57.3%)
Cash/cash equivalents at the year end:	148 093	148 093	483 911	333.5%	835 319	564.1%	1 510 165	1 019.7%	1 510 165	1 019.7%	2 735 755	1 329.5%	(44.8%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 991	22.1%	551	4.1%	397	2.9%	9 288	70.9%	13 528	7.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 503	44.3%	522	2.1%	336	1.4%	12 992	52.2%	24 663	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 916	10.3%	3 431	3.2%	3 320	3.1%	88 416	83.3%	106 083	56.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	569	20.1%	82	2.9%	62	2.2%	2 112	74.8%	2 825	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	809	21.7%	144	3.9%	109	2.9%	2 657	71.5%	3 719	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	2 006	7.0%	1 018	3.6%	991	3.5%	24 452	85.9%	28 467	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	714	9.6%	132	1.8%	73	1.0%	6 528	87.7%	7 446	4.0%	-	-	-	-
<b>Total By Income Source</b>	<b>28 927</b>	<b>15.5%</b>	<b>5 880</b>	<b>3.1%</b>	<b>5 288</b>	<b>2.8%</b>	<b>146 637</b>	<b>78.5%</b>	<b>186 732</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 253	13.7%	184	2.0%	177	1.9%	7 524	82.3%	9 138	4.9%	-	-	-	-
Commercial	14 605	15.8%	2 491	2.6%	2 215	2.4%	73 353	79.2%	92 515	49.6%	-	-	-	-
Households	12 660	15.9%	3 093	3.9%	2 896	3.4%	81 098	78.8%	79 536	42.6%	-	-	-	-
Other	418	7.6%	202	3.7%	200	3.7%	4 662	85.0%	5 483	2.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>28 927</b>	<b>15.5%</b>	<b>5 880</b>	<b>3.1%</b>	<b>5 288</b>	<b>2.8%</b>	<b>146 637</b>	<b>78.5%</b>	<b>186 732</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	10 457	100.0%	-	-	-	-	-	-	10 457	43.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	6 712	100.0%	-	-	-	-	-	-	6 712	28.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 359	80.3%	1 178	17.7%	4	1%	131	2.0%	6 673	28.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>22 529</b>	<b>94.5%</b>	<b>1 178</b>	<b>4.9%</b>	<b>4</b>	<b>-</b>	<b>131</b>	<b>0.5%</b>	<b>23 842</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2023/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	476 669	476 612	83 120	17.4%	83 495	17.5%	78 000	16.4%	244 615	51.3%	67 223	65.7%	16.0%
<b>Receipts</b>													
Property rates	41 380	41 380	5 680	13.7%	6 382	15.4%	5 157	12.5%	17 219	41.6%	8 652	50.6%	(35.9%)
Service charges	144 139	144 139	19 553	13.6%	17 915	12.4%	25 982	18.0%	63 451	44.0%	22 962	72.1%	13.2%
Other revenue	76 010	77 510	2 787	3.6%	1 618	2.1%	2 431	3.1%	6 816	8.8%	7 404	256.6%	(67.2%)
Transfers and Subsidies - Operational	165 540	165 350	50 118	30.3%	52 581	31.8%	39 429	23.8%	142 129	86.0%	28 805	71.0%	36.9%
Transfers and Subsidies - Capital	44 327	42 900	5 002	11.3%	4 959	11.3%	5 000	11.6%	15 001	34.9%	1	12.4%	883 282.2%
Interest	5 243	5 243	-	-	-	-	-	-	-	-	-	-	-
Dividends	(448 058)	(423 467)	(81 284)	18.1%	(46 859)	10.3%	(49 141)	11.6%	(177 284)	41.9%	(50 341)	59.1%	(2.4%)
<b>Payments</b>													
Suppliers and employees	(440 050)	(415 457)	(81 284)	18.5%	(46 859)	10.6%	(49 141)	11.8%	(177 284)	42.7%	(50 341)	59.1%	(2.4%)
Finance charges	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>28 620</b>	<b>53 145</b>	<b>1 837</b>	<b>6.4%</b>	<b>36 636</b>	<b>128.0%</b>	<b>28 859</b>	<b>54.3%</b>	<b>67 331</b>	<b>126.7%</b>	<b>16 881</b>	<b>123.5%</b>	<b>70.8%</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	<b>1 500</b>	<b>1 500</b>	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(52 357)</b>	<b>(46 490)</b>	<b>(10 419)</b>	<b>19.9%</b>	<b>(13 671)</b>	<b>26.1%</b>	<b>(4 652)</b>	<b>10.0%</b>	<b>(28 742)</b>	<b>61.8%</b>	<b>(6 441)</b>	<b>36.3%</b>	<b>(27.8%)</b>
Capital assets	(52 357)	(46 490)	(10 419)	19.9%	(13 671)	26.1%	(4 652)	10.0%	(28 742)	61.8%	(6 441)	36.3%	(27.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(50 857)</b>	<b>(44 990)</b>	<b>(10 419)</b>	<b>20.5%</b>	<b>(13 671)</b>	<b>26.9%</b>	<b>(4 652)</b>	<b>10.3%</b>	<b>(28 742)</b>	<b>63.9%</b>	<b>(6 441)</b>	<b>36.3%</b>	<b>(27.8%)</b>
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(22 237)</b>	<b>8 155</b>	<b>(6 582)</b>	<b>38.6%</b>	<b>22 965</b>	<b>(103.3%)</b>	<b>24 207</b>	<b>296.8%</b>	<b>38 589</b>	<b>473.2%</b>	<b>10 441</b>	<b>(109.8%)</b>	<b>131.9%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(22 237)</b>	<b>8 155</b>	<b>(6 582)</b>	<b>38.6%</b>	<b>22 965</b>	<b>(103.3%)</b>	<b>24 207</b>	<b>296.8%</b>	<b>38 589</b>	<b>473.2%</b>	<b>10 441</b>	<b>(109.8%)</b>	<b>131.9%</b>
Cash/cash equivalents at the year begin:	103 224	103 224	47 500	46.0%	24 471	23.7%	47 436	46.0%	47 500	46.0%	116 942	70.4%	(59.4%)
Cash/cash equivalents at the year end:	80 987	111 379	24 471	30.2%	47 436	58.6%	71 643	64.3%	71 643	64.3%	127 383	105.6%	(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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 073	1.4%	3 235	1.5%	2 985	1.4%	206 211	95.7%	215 504	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 897	4.5%	1 138	1.6%	1 518	2.3%	92 325	91.6%	94 877	5.7%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 750	1.6%	3 028	1.3%	2 760	1.2%	224 830	95.9%	234 407	20.5%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 969	1.7%	1 738	1.5%	1 659	1.4%	111 659	95.4%	117 016	10.3%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 189	1.8%	959	1.5%	898	1.4%	92 757	95.4%	95 604	5.8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	6 352	1.6%	6 268	1.6%	6 175	1.6%	389 946	95.2%	388 740	34.1%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	286	5%	355	7%	321	6%	53 530	88.2%	54 493	4.8%	-	-	-	-
<b>Total By Income Source</b>	<b>19 556</b>	<b>1.7%</b>	<b>16 719</b>	<b>1.5%</b>	<b>16 316</b>	<b>1.4%</b>	<b>1 088 250</b>	<b>95.4%</b>	<b>1 140 841</b>	<b>100.0%</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 566	3.2%	1 881	1.7%	1 924	1.7%	105 369	93.9%	112 730	9.9%	0	-	-	-
Commercial	2 337	1.4%	2 140	1.3%	2 101	1.2%	163 493	96.1%	170 064	14.9%	-	-	-	-
Households	13 660	1.6%	12 698	1.5%	12 292	1.4%	819 397	95.9%	834 946	75.2%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>19 556</b>	<b>1.7%</b>	<b>16 719</b>	<b>1.5%</b>	<b>16 316</b>	<b>1.4%</b>	<b>1 088 250</b>	<b>95.4%</b>	<b>1 140 841</b>	<b>100.0%</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT output less input	404	43.8%	86	7.1%	3	.4%	458	48.8%	922	22.8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	791	25.3%	3	.1%	-	-	2 337	74.6%	3 131	77.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 195</b>	<b>29.5%</b>	<b>89</b>	<b>1.7%</b>	<b>3</b>	<b>.1%</b>	<b>2 786</b>	<b>68.7%</b>	<b>4 053</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	M/MA Ngobo	017 734 6101
Chief Financial Officer	Mrs Nonpumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part 1: Operating Revenue and Expenditure**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>2 361 424</b>	<b>2 218 765</b>	<b>570 043</b>	<b>24.1%</b>	<b>540 747</b>	<b>22.9%</b>	<b>523 645</b>	<b>23.6%</b>	<b>1 634 435</b>	<b>73.7%</b>	<b>464 962</b>	<b>71.2%</b>	<b>12.6%</b>	
Exchange Revenue														
Service charges - Electricity	520 000	879 013	209 599	22.8%	193 080	21.0%	185 932	21.2%	588 521	67.0%	151 466	66.3%	22.8%	
Service charges - Water	135 194	125 296	18 684	13.8%	28 309	20.9%	29 431	22.7%	75 423	60.2%	24 021	62.3%	18.4%	
Service charges - Waste Water Management	51 013	59 662	25 869	28.4%	29 380	27.5%	25 868	26.1%	77 107	77.8%	23 236	63.8%	11.3%	
Service charges - Waste Management	112 886	115 518	29 403	26.0%	29 635	26.3%	29 244	25.3%	88 282	76.4%	26 805	74.5%	9.1%	
Sale of Goods and Rendering of Services	8 289	8 289	2 864	34.5%	1 645	19.8%	2 002	24.2%	6 511	78.5%	2 181	65.5%	(8.2%)	
Agency services	29 726	29 726	-	-	-	-	14 428	48.5%	14 428	48.5%	13 332	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	7 465	7 465	2 725	36.5%	2 942	39.4%	3 156	42.3%	8 423	118.2%	2 248	80.7%	40.4%	
Interest earned from Current and Non Current Assets	42 910	30 674	-	-	5 631	13.1%	5 692	18.6%	11 323	36.9%	3 978	36.6%	43.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	18 811	18 811	5 420	28.8%	4 803	25.5%	4 883	26.0%	15 106	80.3%	3 710	72.9%	31.6%	
Rental from Fixed Assets	1 503	1 503	589	39.2%	505	33.6%	531	35.3%	1 625	108.1%	384	101.5%	38.1%	
Licence and permits	8 401	8 401	1 638	19.5%	1 590	18.9%	1 786	21.0%	4 995	59.5%	2 023	60.5%	(12.7%)	
Operational Revenue	119 755	9 665	2 385	2.3%	3 283	2.9%	6 418	88.1%	14 265	149.3%	4 909	34.4%	76.2%	
<b>Non-Exchange Revenue</b>														
Property sales	485 662	484 662	124 903	25.7%	125 464	25.8%	123 238	24.9%	373 605	75.5%	120 351	76.8%	2.4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	20 064	20 064	1 306	7.0%	4 671	23.3%	1 264	6.3%	7 330	36.5%	1 696	17.4%	(25.5%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	339 267	339 267	137 826	40.6%	111 358	32.8%	87 569	25.8%	336 753	99.3%	82 814	88.7%	5.7%	
Interest	6 171	8 171	2 375	38.5%	2 472	40.1%	-	-	6 080	73.4%	1 907	53.6%	(35.3%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	7 703	7 703	4 256	55.2%	-	-	-	-	4 256	55.2%	-	-	-	
Gains on disposal of Assets	15 615	15 615	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>2 435 283</b>	<b>2 458 262</b>	<b>621 729</b>	<b>25.5%</b>	<b>500 317</b>	<b>20.5%</b>	<b>583 950</b>	<b>23.8%</b>	<b>1 705 996</b>	<b>69.4%</b>	<b>516 982</b>	<b>65.3%</b>	<b>13.0%</b>	
Employee related costs	770 918	770 918	190 072	24.7%	191 164	24.8%	194 201	25.2%	575 437	74.6%	179 106	69.8%	8.4%	
Remuneration of councillors	29 910	30 710	7 007	23.4%	8 716	29.1%	7 284	23.7%	23 008	74.9%	7 000	75.9%	4.1%	
Bulk purchases - electricity	670 449	700 449	199 351	29.2%	189 713	24.0%	154 109	22.9%	504 217	72.0%	122 255	61.0%	28.2%	
Inventory consumed	91 177	92 043	18 505	20.3%	25 707	28.2%	26 152	28.4%	70 364	76.4%	26 448	76.8%	(1.1%)	
Debt impairment	31 133	31 133	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	254 773	254 773	100 892	39.6%	133 469	5.3%	57 186	22.4%	171 467	67.3%	65 545	78.9%	(12.9%)	
Interest	62 296	62 296	13	0.0%	1	0.0%	1 131	61.8%	5 155	81.8%	37 160	59.5%	37.6%	
Contracted services	303 739	301 081	54 213	17.8%	68 817	22.6%	59 859	19.9%	182 590	60.6%	48 299	70.3%	23.9%	
Transfer and subsidies	6 819	7 350	1 135	16.6%	92	1.4%	896	12.2%	2 123	28.9%	15	0.0%	5 872.0%	
Irrecoverable debts written off	22 345	22 345	(95)	(2.0%)	(95)	(2.0%)	(95)	(2.0%)	(95)	(2.0%)	(95)	(4.4%)	-	
Operational costs	186 288	179 727	69 561	32.5%	31 948	17.1%	33 190	18.5%	125 670	69.9%	33 204	58.4%	(1.1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	5 205	5 205	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(73 859)</b>	<b>(239 497)</b>	<b>(51 686)</b>		<b>40 430</b>		<b>(60 305)</b>		<b>(71 561)</b>		<b>(52 021)</b>			
Transfers and subsidies - capital (monetary allocations)	205 584	205 584	11 721	5.7%	52 439	25.5%	30 543	14.9%	94 703	46.1%	76 041	55.6%	(59.8%)	
Transfers and subsidies - capital (ex-ante)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>131 726</b>	<b>(33 912)</b>	<b>(39 965)</b>		<b>92 869</b>		<b>(29 762)</b>		<b>23 142</b>		<b>24 020</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>131 726</b>	<b>(33 912)</b>	<b>(39 965)</b>		<b>92 869</b>		<b>(29 762)</b>		<b>23 142</b>		<b>24 020</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>131 726</b>	<b>(33 912)</b>	<b>(39 965)</b>		<b>92 869</b>		<b>(29 762)</b>		<b>23 142</b>		<b>24 020</b>			
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>131 726</b>	<b>(33 912)</b>	<b>(39 965)</b>		<b>92 869</b>		<b>(29 762)</b>		<b>23 142</b>		<b>24 020</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>Capital Revenue and Expenditure</b>														
<b>Source of Finance</b>	<b>234 741</b>	<b>279 446</b>	<b>22 558</b>	<b>9.6%</b>	<b>71 965</b>	<b>30.7%</b>	<b>38 159</b>	<b>13.7%</b>	<b>132 683</b>	<b>47.5%</b>	<b>169 412</b>	<b>62.1%</b>	<b>(77.5%)</b>	
National Government	205 584	205 584	11 721	5.7%	53 354	26.0%	33 518	16.3%	98 593	48.0%	86 357	64.1%	(61.2%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies,HLPE,PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>205 584</b>	<b>205 584</b>	<b>11 721</b>	<b>5.7%</b>	<b>53 354</b>	<b>26.0%</b>	<b>33 518</b>	<b>16.3%</b>	<b>98 593</b>	<b>48.0%</b>	<b>86 357</b>	<b>64.1%</b>	<b>(61.2%)</b>	
Borrowing	-	20 616	7 482	36.3%	6 092	29.5%	4 095	19.7%	17 630	85.5%	46 001	61.2%	(91.2%)	
Internally generated funds	29 156	53 246	3 355	11.5%	12 509	42.9%	596	1.1%	16 460	30.9%	37 053	69.2%	(69.4%)	
<b>Capital Expenditure Functional</b>	<b>234 741</b>	<b>279 446</b>	<b>22 558</b>	<b>9.6%</b>	<b>71 965</b>	<b>30.7%</b>	<b>38 159</b>	<b>13.7%</b>	<b>132 683</b>	<b>47.5%</b>	<b>169 412</b>	<b>62.1%</b>	<b>(77.5%)</b>	
<b>Municipal governance and administration</b>														
Executive and Council	-	13 388	2 672	19.9%	1 084	7.9%	-	-	3 756	28.1%	2 025	34.3%	(100.0%)	
Finance and administration	-	13 388	2 672	19.9%	1 084	7.9%	-	-	3 756	28.1%	2 025	34.3%	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>19 200</b>	<b>16 731</b>	<b>-</b>	<b>-</b>	<b>131</b>	<b>1.3%</b>	<b>3 842</b>	<b>23.0%</b>	<b>3 974</b>	<b>23.8%</b>	<b>3 159</b>	<b>45.5%</b>	<b>21.6%</b>	
Community and Social Services	8 000	14 531	-	-	131	1.6%	2 495	17.2%	1 364	18.1%	1 364	38.1%	82.9%	
Sport And Recreation	2 200	2 200	-	-	-	-	1 348	61.3%	1 348	61.3%	1 109	65.6%	21.8%	
Public Safety	-	-	-	-	-	-	-	-	-	-	687	62.7%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>34 231</b>	<b>34 963</b>	<b>762</b>	<b>2.2%</b>	<b>15 909</b>	<b>46.5%</b>	<b>8 896</b>	<b>25.7%</b>	<b>25 567</b>	<b>74.0%</b>	<b>21 021</b>	<b>69.0%</b>	<b>(57.7%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	34 231	34 063	762	2.2%	15 478	45.2%	8 841	26.0%	25 081	73.6%	20 938	69.4%	(57.8%)	
Environmental Protection	-	500	-	-	431	86.2%	56	11.1%	489	97.2%	83	25.9%	(33.2%)	
<b>Trading Services</b>	<b>199 309</b>	<b>214 765</b>	<b>19 134</b>	<b>10.0%</b>	<b>54 942</b>	<b>28.0%</b>	<b>25 421</b>	<b>11.8%</b>	<b>99 387</b>	<b>46.3%</b>	<b>143 201</b>	<b>64.2%</b>	<b>(82.2%)</b>	
Energy sources	51 206	57 605	241	0.4%	26 311	46.0%	3 137	5.4%	29 889	51.9%	29 693	60.5%	(84.5%)	
Water Management	118 952	138 301	18 441	15.5%	22 688	19.0%	15 500	11.2%	56 599	100.2%	10 858	64.4%	(47.1%)	
Waste Water Management	14 152	15 969	-	-	5 492	38.9%	6 783	42.5%	12 275	76.9%	12 834	64.4%	(47.1%)	
Waste Management	-	2 890	442	15.3%	381	13.2%	-	-	823	28.5%	476	12.2%	(100.0%)	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>51.2%</b>	<b>(100.0%)</b>	

**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>2 582 571</b>	<b>2 452 630</b>	<b>499 676</b>	<b>19.3%</b>	<b>459 652</b>	<b>17.8%</b>	<b>394 684</b>	<b>16.1%</b>	<b>1 353 613</b>	<b>55.2%</b>	<b>402 204</b>	<b>57.0%</b>	<b>(1.8%)</b>
Receipts	461 379	461 379	57 640	12.5%	58 809	12.7%	59 149	12.8%	175 597	38.1%	87 068	57.6%	(32.1%)
Property rates	1 348 678	1 330 172	175 815	13.1%	161 961	12.0%	153 983	11.6%	491 759	37.0%	136 246	40.0%	13.0%
Service charges	192 964	91 754	21 468	11.1%	22 330	11.6%	18 266	19.9%	62 054	67.6%	24 803	41.8%	(26.4%)
Other revenue	335 267	335 267	171 684	51.2%	147 402	44.0%	116 546	34.8%	435 632	129.9%	79 709	96.4%	46.2%
Transfers and Subsidies - Operational	203 384	203 384	73 080	35.9%	92 930	30.9%	45 165	22.2%	161 152	69.1%	70 400	91.6%	(35.9%)
Transfers and Subsidies - Capital	42 910	30 674	-	-	5 631	13.1%	1 785	5.8%	7 417	24.2%	3 978	29.4%	(55.1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	(1 798 117)	(1 798 067)	(226 757)	12.6%	(248 860)	13.8%	(345 580)	19.2%	(821 197)	45.7%	(131 813)	21.6%	162.2%
Payments	(1 717 345)	(1 717 295)	(226 757)	13.2%	(248 860)	14.5%	(345 580)	20.1%	(821 197)	47.8%	(131 813)	22.9%	162.2%
Suppliers and employees	(80 772)	(80 772)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>784 454</b>	<b>654 563</b>	<b>272 920</b>	<b>34.8%</b>	<b>210 192</b>	<b>26.8%</b>	<b>49 304</b>	<b>7.5%</b>	<b>532 416</b>	<b>81.3%</b>	<b>270 308</b>	<b>216.5%</b>	<b>(61.8%)</b>
<b>Cash Flow from Investing Activities</b>	<b>7 703</b>	<b>7 703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Receipts	7 703	7 703	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 241)	(228 241)	(33 324)	14.6%	(71 097)	31.2%	(42 595)	18.7%	(147 017)	64.4%	(183 412)	71.5%	(76.8%)
Capital assets	(228 241)	(228 241)	(33 324)	14.6%	(71 097)	31.2%	(42 595)	18.7%	(147 017)	64.4%	(183 412)	71.5%	(76.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(220 538)</b>	<b>(220 538)</b>	<b>(33 324)</b>	<b>15.1%</b>	<b>(71 097)</b>	<b>32.2%</b>	<b>(42 595)</b>	<b>19.3%</b>	<b>(147 017)</b>	<b>66.7%</b>	<b>(183 412)</b>	<b>72.4%</b>	<b>(76.8%)</b>
<b>Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(30 491)	47.0%	37 160	24.1%	(100.0%)
Repayment of borrowing	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(30 491)	47.0%	37 160	24.1%	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(64 807)</b>	<b>(64 807)</b>	<b>-</b>	<b>-</b>	<b>(30 491)</b>	<b>47.0%</b>	<b>-</b>	<b>-</b>	<b>(30 491)</b>	<b>47.0%</b>	<b>37 160</b>	<b>(71.6%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>499 109</b>	<b>369 218</b>	<b>239 595</b>	<b>48.0%</b>	<b>108 604</b>	<b>21.8%</b>	<b>6 709</b>	<b>1.8%</b>	<b>354 908</b>	<b>96.1%</b>	<b>124 139</b>	<b>(290.1%)</b>	<b>(94.6%)</b>
Cash/cash equivalents at the year begin:	220 000	220 000	124 778	56.7%	364 046	165.5%	472 650	214.8%	124 778	56.7%	666 602	76.3%	(29.1%)
Cash/cash equivalents at the year end:	719 109	589 218	364 046	50.6%	472 650	65.7%	479 359	81.4%	479 359	81.4%	790 741	233.6%	(39.4%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10 268	19.8%	3 080	5.7%	2 227	4.1%	39 055	71.5%	54 639	12.4%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 774	36.1%	4 572	5.7%	3 016	3.8%	43 429	54.4%	79 792	59.1%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 101	23.5%	6 632	5.0%	4 924	3.7%	89 926	67.8%	132 583	30.2%	(1 414)	(1.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 877	19.5%	2 383	5.9%	1 815	4.5%	28 251	70.1%	40 327	9.2%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 579	19.8%	2 456	5.7%	1 875	4.3%	30 390	70.2%	43 299	9.8%	23	1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32	100.0%	32	-	-	-	-	-
Interest on Aneur Debtor Accounts	1 986	5.2%	1 861	4.8%	1 760	4.6%	32 790	85.4%	38 397	8.7%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 133	10.1%	393	3%	652	1.3%	44 491	87.8%	50 669	11.5%	3	-	-	-
<b>Total By Income Source</b>	<b>93 718</b>	<b>21.3%</b>	<b>21 386</b>	<b>4.9%</b>	<b>16 272</b>	<b>3.7%</b>	<b>308 362</b>	<b>70.1%</b>	<b>439 738</b>	<b>100.0%</b>	<b>(1 375)</b>	<b>(3.3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 275	28.9%	1 779	12.0%	1 334	9.0%	7 409	50.1%	14 797	3.4%	-	-	-	-
Commercial	49 451	25.1%	7 538	3.8%	6 202	3.1%	134 070	66.0%	197 261	44.9%	(1 398)	(1.7%)	-	-
Households	39 992	17.6%	12 669	5.3%	8 735	3.8%	166 883	73.3%	227 680	51.8%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>93 718</b>	<b>21.3%</b>	<b>21 386</b>	<b>4.9%</b>	<b>16 272</b>	<b>3.7%</b>	<b>308 362</b>	<b>70.1%</b>	<b>439 738</b>	<b>100.0%</b>	<b>(1 375)</b>	<b>(3.3%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	71	100.0%	71	7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	1 458	15.3%	323	3.4%	1 562	16.4%	6 198	65.0%	9 542	99.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 458</b>	<b>15.2%</b>	<b>323</b>	<b>3.4%</b>	<b>1 562</b>	<b>16.3%</b>	<b>6 269</b>	<b>65.2%</b>	<b>9 612</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Maeda Mguni	013 249 7263
Chief Financial Officer	Mr Mthiba Mqolofane	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: THABA CHWEU (MP321)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part 1: Operating Revenue and Expenditure**

R thousands	2023/24								2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>754 210</b>	<b>754 210</b>	<b>206 092</b>	<b>27.3%</b>	<b>166 318</b>	<b>22.1%</b>	<b>188 425</b>	<b>25.0%</b>	<b>560 834</b>	<b>74.4%</b>	<b>157 217</b>	<b>73.2%</b>	<b>19.9%</b>
<b>Operating Revenue</b>	<b>754 210</b>	<b>754 210</b>	<b>206 092</b>	<b>27.3%</b>	<b>166 318</b>	<b>22.1%</b>	<b>188 425</b>	<b>25.0%</b>	<b>560 834</b>	<b>74.4%</b>	<b>157 217</b>	<b>73.2%</b>	<b>19.9%</b>
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	212 789	212 789	52 062	24.5%	49 978	23.5%	46 825	22.0%	148 865	70.0%	39 320	56.5%	19.1%
Service charges - Water	66 543	66 543	16 723	25.1%	16 182	24.3%	17 007	25.6%	49 912	75.0%	14 493	72.7%	17.3%
Service charges - Waste Water Management	23 032	23 032	5 244	22.8%	5 269	22.9%	4 501	19.5%	15 014	65.2%	4 787	67.1%	65.0%
Service charges - Waste Management	25 374	25 374	6 223	24.5%	6 236	24.6%	4 454	17.6%	16 913	66.7%	5 174	68.4%	(22.9%)
Sale of Goods and Rendering of Services	4 240	4 240	238	5.6%	663	15.4%	861	20.3%	1 752	41.3%	707	207.5%	21.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	12 011	-	-	15 066	125.4%	7 898	65.8%	22 964	191.2%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	5 000	5 000	1 119	22.4%	828	16.6%	586	11.7%	2 532	50.6%	324	175.2%	80.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	5 000	564	11.3%	482	9.6%	678	13.6%	1 724	34.5%	791	65.3%	(14.2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	35 760	35 760	(812)	(2.3%)	(1 384)	(3.9%)	310	0%	(1 866)	(5.3%)	600	20.8%	(48.4%)
<b>Non-Exchange Revenue</b>	<b>125 000</b>	<b>125 000</b>	<b>30 943</b>	<b>24.8%</b>	<b>31 062</b>	<b>24.8%</b>	<b>31 280</b>	<b>25.0%</b>	<b>93 285</b>	<b>74.6%</b>	<b>26 033</b>	<b>68.5%</b>	<b>20.2%</b>
Property rates	125 000	125 000	30 943	24.8%	31 062	24.8%	31 280	25.0%	93 285	74.6%	26 033	68.5%	20.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees, penalties and forfeits	7 500	7 500	253	3.4%	413	5.5%	424	5.7%	1 090	14.5%	555	113.5%	(23.5%)
Licences or permits	500	500	25	5.0%	91	18.2%	78	15.7%	194	38.9%	77	165.8%	1.4%
Transfer and subsidies - Operational	212 710	212 710	76 330	35.9%	43 417	20.4%	63 482	29.8%	183 229	86.1%	53 306	98.9%	19.6%
Interest	7 989	7 989	11 817	148.7%	(2 961)	(37.1%)	4 633	58.0%	13 550	169.6%	10 059	357.2%	(65.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 762	9 762	756	7.7%	763	7.8%	5 408	55.4%	6 927	71.0%	-	-	(100.0%)
Gains on disposal of Assets	1 000	1 000	-	-	220	22.0%	-	-	220	22.0%	-	-	-
Other Gains	-	-	4 548	-	-	-	-	-	4 548	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>976 686</b>	<b>976 686</b>	<b>234 860</b>	<b>24.0%</b>	<b>231 875</b>	<b>23.7%</b>	<b>159 662</b>	<b>16.3%</b>	<b>626 397</b>	<b>64.1%</b>	<b>182 162</b>	<b>68.6%</b>	<b>(12.4%)</b>
Employee related costs	245 859	245 859	57 431	23.4%	60 853	24.8%	59 594	24.2%	177 878	72.4%	54 520	66.3%	9.3%
Remuneration of councillors	12 500	12 500	2 873	23.0%	3 844	29.1%	3 048	24.4%	9 864	78.5%	2 931	64.3%	4.0%
Bulk purchases - electricity	159 655	159 655	70 712	36.1%	60 081	33.2%	51 440	26.3%	187 293	95.6%	22 054	67.0%	133.2%
Inventory consumed	11 450	11 200	1 764	15.6%	3 319	29.0%	2 615	25.1%	7 917	70.7%	2 609	86.0%	7.9%
Debt impairment	103 500	103 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-
Interest	45 000	45 000	27 603	61.3%	29 496	65.5%	(82 846)	(117.4%)	4 233	9.5%	19 052	190.4%	(37.4%)
Contracted services	171 230	170 480	31 114	18.2%	51 392	30.0%	32 686	19.2%	115 192	67.6%	35 477	75.1%	(7.9%)
Transfers and subsidies	1 000	1 000	1 000	100.0%	-	-	-	-	1 000	100.0%	-	-	-
Irrecoverable debts written off	11 500	11 500	2 566	21.8%	3 963	34.4%	(2 453)	(21.3%)	4 066	34.8%	1 335	-	(283.7%)
Operational costs	98 752	98 752	39 778	40.3%	14 038	14.2%	16 946	17.0%	70 761	70.9%	30 302	115.7%	(44.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(222 476)</b>	<b>(222 476)</b>	<b>(28 768)</b>	<b>-</b>	<b>(65 557)</b>	<b>-</b>	<b>28 763</b>	<b>-</b>	<b>(65 563)</b>	<b>-</b>	<b>(24 945)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	146 241	146 241	5 056	3.5%	41 021	28.1%	42 963	29.4%	89 041	60.9%	25 769	36.9%	68.7%
Transfers and subsidies - capital (expend)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(76 235)</b>	<b>(76 235)</b>	<b>(23 712)</b>	<b>-</b>	<b>(24 536)</b>	<b>-</b>	<b>71 726</b>	<b>-</b>	<b>23 478</b>	<b>-</b>	<b>824</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(76 235)</b>	<b>(76 235)</b>	<b>(23 712)</b>	<b>-</b>	<b>(24 536)</b>	<b>-</b>	<b>71 726</b>	<b>-</b>	<b>23 478</b>	<b>-</b>	<b>824</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(76 235)</b>	<b>(76 235)</b>	<b>(23 712)</b>	<b>-</b>	<b>(24 536)</b>	<b>-</b>	<b>71 726</b>	<b>-</b>	<b>23 478</b>	<b>-</b>	<b>824</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(76 235)</b>	<b>(76 235)</b>	<b>(23 712)</b>	<b>-</b>	<b>(24 536)</b>	<b>-</b>	<b>71 726</b>	<b>-</b>	<b>23 478</b>	<b>-</b>	<b>824</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24								2022/23				Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>	<b>164 616</b>	<b>164 616</b>	<b>11 324</b>	<b>6.9%</b>	<b>35 678</b>	<b>21.7%</b>	<b>55 061</b>	<b>33.4%</b>	<b>102 063</b>	<b>62.0%</b>	<b>22 069</b>	<b>30.8%</b>	<b>149.5%</b>
<b>Source of Finance</b>	<b>164 616</b>	<b>164 616</b>	<b>11 324</b>	<b>6.9%</b>	<b>35 678</b>	<b>21.7%</b>	<b>55 061</b>	<b>33.4%</b>	<b>102 063</b>	<b>62.0%</b>	<b>22 069</b>	<b>30.8%</b>	<b>149.5%</b>
National Government	143 436	143 436	9 576	6.7%	24 357	17.0%	49 348	34.4%	83 281	58.1%	22 069	31.3%	123.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparm Agencies,HLP.E.P.C.)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>143 436</b>	<b>143 436</b>	<b>9 576</b>	<b>6.7%</b>	<b>24 357</b>	<b>17.0%</b>	<b>49 348</b>	<b>34.4%</b>	<b>83 281</b>	<b>58.1%</b>	<b>22 069</b>	<b>31.3%</b>	<b>123.6%</b>
Borrowing	21 180	21 180	1 748	8.3%	11 320	53.4%	5 713	27.0%	18 792	88.7%	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>164 616</b>	<b>164 616</b>	<b>11 324</b>	<b>6.9%</b>	<b>35 678</b>	<b>21.7%</b>	<b>55 061</b>	<b>33.4%</b>	<b>102 063</b>	<b>62.0%</b>	<b>22 069</b>	<b>30.8%</b>	<b>149.5%</b>
<b>Municipal governance and administration</b>	<b>5 000</b>	<b>5 000</b>	<b>-</b>	<b>-</b>	<b>6 961</b>	<b>139.2%</b>	<b>361</b>	<b>7.2%</b>	<b>6 621</b>	<b>132.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Executive and Council	500	500	-	-	-	-	22	4.5%	22	4.5%	-	-	(100.0%)
Finance and administration	4 500	4 500	-	-	6 561	145.8%	338	7.5%	6 699	153.3%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 000</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>27.4%</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>27.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	500	-	-	274	54.8%	-	-	274	54.8%	-	-	-
Public Safety	500	500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16 650</b>	<b>16 650</b>	<b>3 205</b>	<b>19.2%</b>	<b>2 376</b>	<b>14.3%</b>	<b>9 349</b>	<b>56.1%</b>	<b>14 930</b>	<b>89.7%</b>	<b>10 832</b>	<b>64.5%</b>	<b>(13.7%)</b>
Planning and Development	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 650	15 650	3 205	20.5%	2 376	15.2%	9 349	59.7%	14 930	95.4%	10 832	64.5%	(13.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>141 966</b>	<b>141 966</b>	<b>8 119</b>	<b>5.7%</b>	<b>26 667</b>	<b>18.8%</b>	<b>45 342</b>	<b>31.9%</b>	<b>79 938</b>	<b>56.3%</b>	<b>11 237</b>	<b>23.1%</b>	<b>383.6%</b>
Energy services	10 880	10 880	4 346	40.7%	5 479	51.3%	6 245	58.9%	16 070	150.5%	4 005	28.0%	56.8%
Water Management	21 534	21 534	693	3.2									

**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>956 173</b>	<b>956 173</b>	<b>118 378</b>	<b>12.4%</b>	<b>98 189</b>	<b>10.3%</b>	<b>217 809</b>	<b>22.8%</b>	<b>434 376</b>	<b>45.4%</b>	<b>77 914</b>	<b>34.9%</b>	<b>179.5%</b>
Receipts													
Property rates	127 112	127 112	19 944	15.7%	25 370	20.0%	22 038	17.3%	67 352	53.0%	19 260	37.1%	14.4%
Service charges	367 380	367 380	2 190	0.6%	3 491	1.0%	35 098	9.6%	40 779	11.1%	2 079	2.7%	1 587.8%
Other revenue	97 730	97 730	6 456	6.6%	14 039	14.4%	8 507	8.7%	29 002	29.7%	(471)	(56.2%)	(1 905.4%)
Transfers and Subsidies - Operational	212 710	212 710	86 667	40.7%	40 817	19.2%	67 191	31.6%	184 675	91.3%	52 622	97.5%	27.7%
Transfers and Subsidies - Capital	145 241	145 241	2 000	1.4%	13 645	9.3%	84 388	57.7%	100 034	68.4%	4 100	4.4%	1 958.3%
Interest	5 000	5 000	1 121	22.4%	828	16.6%	586	11.7%	2 534	50.7%	324	154.6%	80.5%
Dividends													
Payments	(783 628)	(783 628)	(99 992)	12.8%	(97 930)	12.5%	(191 970)	24.5%	(389 892)	49.8%	(95 020)	51.6%	102.0%
Suppliers and employees	(737 629)	(737 629)	(99 950)	13.6%	(97 930)	13.3%	(191 970)	26.0%	(389 892)	52.9%	(95 020)	54.1%	102.0%
Finance charges	(45 000)	(45 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>172 544</b>	<b>172 544</b>	<b>18 386</b>	<b>10.7%</b>	<b>269</b>	<b>-2%</b>	<b>25 839</b>	<b>15.0%</b>	<b>44 484</b>	<b>25.8%</b>	<b>(17 165)</b>	<b>(82.3%)</b>	<b>(251.1%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 616)	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(58 711)	35.7%	(122 100)	74.2%	(23 476)	39.8%	150.1%
Capital assets	(164 616)	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(58 711)	35.7%	(122 100)	74.2%	(23 476)	39.8%	150.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(164 616)</b>	<b>(164 616)</b>	<b>(21 940)</b>	<b>13.3%</b>	<b>(41 449)</b>	<b>25.2%</b>	<b>(58 711)</b>	<b>35.7%</b>	<b>(122 100)</b>	<b>74.2%</b>	<b>(23 476)</b>	<b>39.8%</b>	<b>150.1%</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>7 929</b>	<b>7 929</b>	<b>(3 555)</b>	<b>(44.8%)</b>	<b>(41 189)</b>	<b>(519.5%)</b>	<b>(32 872)</b>	<b>(414.6%)</b>	<b>(77 616)</b>	<b>(978.9%)</b>	<b>(40 582)</b>	<b>514.3%</b>	<b>(19.0%)</b>
Cash/cash equivalents at the year begin:	1 142	1 142	20 603	1 804.4%	16 949	1 484.3%	(18 427)	(1 613.8%)	20 603	1 804.4%	(80 757)	(324.8%)	(79.7%)
Cash/cash equivalents at the year end:	9 071	9 071	16 949	186.9%	(18 427)	(203.2%)	(51 300)	(565.6%)	(51 300)	(565.6%)	(131 339)	(930.8%)	(60.9%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6 182	3.5%	3 700	2.1%	4 762	2.7%	163 295	91.8%	177 839	22.8%	(707)	(4.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 026	7.6%	2 518	2.3%	5 142	5.6%	78 061	84.2%	92 748	11.6%	(1 153)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 001	3.6%	4 426	2.2%	3 907	2.0%	181 693	92.2%	197 028	25.2%	(74)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 169	4.9%	1 360	2.1%	1 157	1.8%	58 474	91.1%	64 159	8.2%	(82)	(1.1%)	-	-
Receivables from Exchange Transactions - Waste Management	2 877	4.2%	1 440	2.1%	1 414	2.1%	63 010	91.7%	68 741	8.8%	(79)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	4 282	2.4%	4 230	2.4%	4 153	2.3%	164 470	92.9%	177 134	22.7%	92	1.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	152	3.9%	67	1.6%	9	2%	3 925	94.3%	4 164	5%	(315)	(7.6%)	-	-
<b>Total By Income Source</b>	<b>30 700</b>	<b>3.9%</b>	<b>17 741</b>	<b>2.3%</b>	<b>20 543</b>	<b>2.6%</b>	<b>712 928</b>	<b>91.2%</b>	<b>781 912</b>	<b>100.0%</b>	<b>(2 369)</b>	<b>(3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 984	3.4%	3 089	2.6%	6 855	5.8%	104 833	88.2%	118 861	15.2%	(1 612)	(1.4%)	-	-
Commercial	12 136	4.3%	5 674	2.9%	5 290	1.9%	256 623	91.7%	279 725	35.8%	(16)	-	-	-
Households	14 479	3.8%	8 978	2.3%	8 397	2.2%	351 472	91.7%	383 326	49.0%	(789)	(2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>30 700</b>	<b>3.9%</b>	<b>17 741</b>	<b>2.3%</b>	<b>20 543</b>	<b>2.6%</b>	<b>712 928</b>	<b>91.2%</b>	<b>781 912</b>	<b>100.0%</b>	<b>(2 369)</b>	<b>(3%)</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	23 354	3.8%	19 662	3.2%	39	-	578 780	93.1%	821 834	40.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 885	1.6%	1 122	1.1%	260	-	889 427	98.2%	905 694	59.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>38 239</b>	<b>2.5%</b>	<b>20 784</b>	<b>1.4%</b>	<b>298</b>	<b>-</b>	<b>1 468 207</b>	<b>96.1%</b>	<b>1 527 528</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Roy Steven Makwase	013 235 7307
Chief Financial Officer	Mr Richard Mzikandze Mntsi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>945 881</b>	<b>930 178</b>	<b>318 234</b>	<b>33.6%</b>	<b>291 315</b>	<b>30.8%</b>	<b>248 034</b>	<b>26.7%</b>	<b>857 583</b>	<b>92.2%</b>	<b>187 320</b>	<b>74.3%</b>	<b>32.4%</b>
Receipts													
Property rates	12 914	39 285	8 514	65.9%	11 199	66.7%	9 463	24.1%	29 176	74.3%	24 720	84.7%	(61.7%)
Service charges	57 172	8 929	2 479	4.3%	3 041	5.3%	2 399	26.4%	7 880	88.2%	2 611	104.6%	(8.6%)
Other revenue	36 347	33 034	31 806	87.5%	10 353	28.5%	28 873	87.4%	71 032	215.0%	19 450	102.5%	48.5%
Transfers and Subsidies - Operational	577 854	602 168	229 276	39.8%	183 943	31.8%	196 317	32.5%	549 986	91.3%	140 540	95.0%	(3.0%)
Transfers and Subsidies - Capital	292 969	234 794	45 709	18.1%	82 779	32.7%	71 022	30.2%	199 510	85.0%	-	-	(100.0%)
Interest	8 625	11 968	-	-	-	-	-	-	-	-	-	-	-
Dividends	(69 328)	(747 969)	(76 526)	11.4%	(138 664)	18.5%	(84 397)	12.6%	(301 587)	40.3%	(78 282)	33.9%	28.6%
Payments	(669 129)	(747 705)	(76 526)	11.4%	(138 664)	18.5%	(84 397)	12.6%	(301 587)	40.3%	(78 282)	32.9%	20.6%
Suppliers and employees	(669 129)	(747 705)	(76 526)	11.4%	(138 664)	18.5%	(84 397)	12.6%	(301 587)	40.3%	(78 282)	32.9%	20.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>276 552</b>	<b>182 273</b>	<b>241 708</b>	<b>87.4%</b>	<b>169 651</b>	<b>58.1%</b>	<b>153 637</b>	<b>84.3%</b>	<b>555 996</b>	<b>308.0%</b>	<b>109 037</b>	<b>224.5%</b>	<b>49.9%</b>
<b>Cash Flow from Investing Activities</b>													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(274 269)	(251 295)	(59 053)	21.5%	(92 746)	33.8%	(44 349)	17.6%	(196 149)	78.1%	(34 332)	60.4%	29.2%
Capital assets	(274 269)	(251 295)	(59 053)	21.5%	(92 746)	33.8%	(44 349)	17.6%	(196 149)	78.1%	(34 332)	60.4%	29.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(274 269)</b>	<b>(251 295)</b>	<b>(59 053)</b>	<b>21.5%</b>	<b>(92 746)</b>	<b>33.8%</b>	<b>(44 349)</b>	<b>17.6%</b>	<b>(196 149)</b>	<b>78.1%</b>	<b>(34 332)</b>	<b>60.4%</b>	<b>29.2%</b>
<b>Cash Flow from Financing Activities</b>													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>													
<b>Net Increase/(Decrease) in cash held</b>	<b>2 283</b>	<b>(69 022)</b>	<b>182 654</b>	<b>8 001.6%</b>	<b>67 905</b>	<b>2 974.8%</b>	<b>109 288</b>	<b>(158.3%)</b>	<b>359 847</b>	<b>(521.4%)</b>	<b>74 705</b>	<b>(1 936.1%)</b>	<b>46.3%</b>
Cash/cash equivalents at the year begin:	132 258	254 418	185 401	140.2%	368 050	278.3%	435 955	171.4%	185 401	72.9%	338 979	97.7%	28.6%
Cash/cash equivalents at the year end:	134 541	185 396	368 050	273.6%	435 955	324.0%	545 243	294.1%	545 243	294.1%	413 684	342.7%	31.8%

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	9 605	1.1%	9 387	1.1%	9 351	1.1%	846 111	95.8%	874 453	40.8%	2 552	3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	163	100.0%	163	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 770	1.6%	3 869	1.3%	3 841	1.3%	290 682	95.9%	303 162	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	171	1.0%	162	0.9%	160	0.9%	16 846	97.2%	17 338	8%	47	3%	-	-
Receivables from Exchange Transactions - Waste Management	3 783	1.0%	3 767	1.0%	3 764	1.0%	370 841	97.9%	382 154	17.8%	590	3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Anear Debtor Accounts	10 836	1.9%	10 716	1.9%	10 612	1.9%	536 299	94.3%	568 463	26.5%	(121)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	106	100.0%	106	-	30	28.7%	-	-
<b>Total By Income Source</b>	<b>29 162</b>	<b>1.4%</b>	<b>27 902</b>	<b>1.3%</b>	<b>27 727</b>	<b>1.3%</b>	<b>2 061 047</b>	<b>96.0%</b>	<b>2 145 838</b>	<b>100.0%</b>	<b>3 497</b>	<b>2%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 425	1.9%	4 232	1.8%	4 154	1.8%	223 605	94.6%	236 416	11.0%	334	1%	-	-
Commercial	2 841	2.3%	1 899	1.7%	1 897	1.7%	107 354	94.2%	113 980	5.3%	282	2%	-	-
Households	21 897	1.2%	21 771	1.2%	21 667	1.2%	1 730 088	96.4%	1 756 442	83.7%	2 881	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>29 162</b>	<b>1.4%</b>	<b>27 902</b>	<b>1.3%</b>	<b>27 727</b>	<b>1.3%</b>	<b>2 061 047</b>	<b>96.0%</b>	<b>2 145 838</b>	<b>100.0%</b>	<b>3 497</b>	<b>2%</b>	<b>-</b>	<b>-</b>

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 382	98.9%	192	1.1%	-	-	-	-	17 574	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17 382</b>	<b>98.9%</b>	<b>192</b>	<b>1.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 574</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.



**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	773 969	773 969	168 149	21.7%	109 490	14.1%	94 429	12.2%	372 067	48.1%	76 112	47.1%	24.1%
Receipts													
Property rates	68 227	68 227	18 993	27.8%	15 732	23.1%	23 784	34.9%	58 509	85.8%	18 762	73.0%	26.8%
Service charges	380 407	380 407	75 532	19.9%	44 318	11.7%	67 549	17.8%	187 398	49.3%	51 427	52.3%	31.3%
Other revenue	122 019	122 019	16 120	13.2%	26 579	21.8%	2 543	2.1%	45 241	37.1%	4 649	22.6%	(45.3%)
Transfers and Subsidies - Operational	144 142	144 142	40 211	32.1%	22 862	15.9%	-	-	69 073	47.9%	1 028	62.9%	(100.0%)
Transfers and Subsidies - Capital	59 174	59 174	10 700	18.1%	-	-	-	-	10 700	18.1%	-	-	15.1%
Interest	-	-	593	-	-	-	-	-	1 147	-	246	-	124.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(707 266)	(707 266)	(161 620)	14.4%	(85 154)	12.0%	(75 634)	10.7%	(262 607)	37.1%	(36 912)	31.1%	166.0%
Suppliers and employees	(673 914)	(673 914)	(161 620)	15.1%	(85 154)	12.6%	(75 634)	11.3%	(262 607)	39.0%	(36 912)	32.9%	106.0%
Finance charges	(33 352)	(33 352)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	66 703	66 703	66 528	99.7%	24 336	36.5%	18 596	27.9%	109 460	164.1%	39 308	138.0%	(62.7%)
<b>Cash Flow from Investing Activities</b>													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 078)	(59 078)	(10 731)	18.2%	(10 254)	17.4%	(15 130)	25.6%	(36 116)	61.1%	(11 430)	45.8%	32.4%
Capital assets	(59 078)	(59 078)	(10 731)	18.2%	(10 254)	17.4%	(15 130)	25.6%	(36 116)	61.1%	(11 430)	45.8%	32.4%
<b>Net Cash from/(used) Investing Activities</b>	(59 078)	(59 078)	(10 731)	18.2%	(10 254)	17.4%	(15 130)	25.6%	(36 116)	61.1%	(11 430)	45.8%	32.4%
<b>Cash Flow from Financing Activities</b>													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	7 625	7 625	55 797	731.8%	14 082	184.7%	3 465	45.4%	73 344	961.9%	27 870	258.0%	(87.6%)
Cash/cash equivalents at the year begin:	3 787	3 787	5 033	133.6%	60 667	1 610.4%	74 749	1 984.2%	5 033	133.6%	103 342	166.3%	(27.7%)
Cash/cash equivalents at the year end:	11 392	11 392	60 667	532.9%	74 749	656.1%	78 214	686.8%	78 214	686.8%	131 212	250.2%	(60.4%)

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6 230	3.0%	3 117	1.2%	3 337	1.8%	168 433	96.0%	211 115	20.7%	6	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 080	44.4%	1 227	4.2%	624	2.1%	14 536	49.3%	29 470	2.9%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 824	4.0%	9 289	2.7%	7 875	2.3%	312 655	91.0%	343 843	33.8%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 120	5.6%	519	2.6%	451	2.3%	17 866	89.5%	19 956	2.0%	5	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	4.9%	622	2.7%	472	2.1%	20 729	90.4%	22 938	2.3%	4	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Aneur Debtor Accounts	8 078	2.8%	8 100	2.9%	18 935	6.7%	248 910	87.6%	284 023	27.9%	9	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	-	1	-	1	-	106 943	100.0%	106 951	10.5%	-	-	-	-
<b>Total By Income Source</b>	43 453	4.3%	22 875	2.2%	31 696	3.1%	920 272	90.4%	1 018 295	100.0%	29	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	11 316	37.5%	506	1.7%	636	2.1%	17 706	58.7%	30 165	3.0%	(0)	-	-	-
Commercial	14 819	8.0%	7 066	3.8%	7 093	3.8%	156 210	84.4%	185 191	18.2%	14	-	-	-
Households	17 318	2.2%	15 300	1.9%	23 967	3.0%	746 356	93.0%	802 940	78.9%	15	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	43 453	4.3%	22 875	2.2%	31 696	3.1%	920 272	90.4%	1 018 295	100.0%	29	-	-	-

**Part 5: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	14 011	1.8%	17 107	2.2%	16 279	2.1%	732 314	93.9%	779 712	63.3%
Bulk Water	7 046	4.7%	-	-	3 497	2.3%	138 635	92.9%	149 378	12.1%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
WAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 342	11.3%	343	.1%	8 090	2.7%	260 844	85.9%	303 618	24.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	55 398	4.5%	17 450	1.4%	27 866	2.3%	1 131 994	91.8%	1 232 708	100.0%

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.

