



provincial treasury  
**MPUMALANGA PROVINCE**  
REPUBLIC OF SOUTH AFRICA

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## **PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2024/25 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2025**

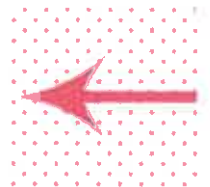
1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10<sup>th</sup> working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. The Section 71 report promotes transparency in reporting, enhances in-year management and the oversight of the financial performance of municipalities against the adopted budgets. This report therefore functions as a management tool that serves as an early warning mechanism for Councils, Provincial Legislature and Municipal Management, allowing for effective monitoring and timely improvement of municipal performance.

Improving the credibility of the data strings is a priority for both National and Provincial Treasuries hence the data strings submitted are analysed monthly and errors communicated to municipalities for correction.

4. A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt it for implementation. When preparing the annual budgets, it is common amongst most municipalities to overstate revenue projections to show that expenditure requirements are adequately covered by revenues to be collected. The overstated revenues are seldom underpinned by realistic revenue assumptions resulting in municipalities not being able to collect projected revenue and later experiencing cash flow challenges. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet obligations.
5. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of March 2025.

STATUS OF DATA STRINGS SUBMISSION AS AT 31 MARCH 2025					
MUNICIPALITY	ORGB	PROR	M09	CR09	DR09
Albert Luthuli					
Bushbuckridge					
City of Mbombela					
Dipaleseng					
Dr JS Moroka					
Ehlanzeni District					
Emakhazeni					
Emalahleni					
Gert Sibande District					
Govan Mbeki					
Lekwa					
Mkhondo					
Msukaligwa					
Nkangala District					
Nkomazi					
Pixley Ka Seme					
Steve Tshwete					
Thaba Chweu					
Thembisile Hani					
Victor Khanye					

Outstanding		Original Budget	ORGB
Submitted Successfully		Project List	PROR
Submitted with Errors-phase 1		Month ended	M
Submitted with Errors-phase 2		Creditors	CR
		Debtors	DR
		Debtors	DR



**MS GUGU MASHITENG**  
**HEAD: PROVINCIAL TREASURY**  
**DATE: 29 /04/2025**

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

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	775,431	773,982	225,843	29.1%	210,205	27.1%	194,826	25.2%	630,875	81.5%	166,883	47.6%	16.7%
Exchange Revenue													
Service charges - Electricity	36,164	36,164	9,029	25.0%	12,407	34.3%	16,882	46.7%	38,318	106.0%	8,439	71.5%	100.0%
Service charges - Water	16,980	16,980	2,213	13.0%	4,017	23.7%	22,861	134.6%	29,092	171.3%	4,039	55.9%	466.0%
Service charges - Waste Water Management	12,393	12,393	1,715	13.8%	2,819	22.7%	2,804	22.6%	7,337	59.2%	2,569	50.2%	9.1%
Service charges - Waste Management	13,484	13,484	1,987	14.7%	3,053	22.6%	2,785	20.7%	7,825	58.0%	2,387	43.4%	16.7%
Sale of Goods and Rendering of Services	2,680	4,680	812	30.3%	794	29.6%	597	12.7%	2,202	47.1%	575	-	3.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26,353	26,353	3,402	12.9%	5,173	19.6%	5,167	19.6%	13,742	52.1%	9,679	38.6%	(46.6%)
Interest earned from Current and Non Current Assets	14,123	14,123	3,168	22.4%	838	5.9%	4,543	32.2%	8,548	60.5%	11,012	94.4%	(58.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,193	1,193	80	6.7%	118	9.9%	118	9.9%	315	26.4%	(806)	11.5%	(114.6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	31,708	43,446	94	3%	94	3%	71	2%	258	6%	781	1.0%	(91.0%)
Non-Exchange Revenue													
Property rates	135,346	135,346	14,069	10.4%	25,814	19.1%	23,095	17.1%	62,979	46.5%	22,671	43.0%	1.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	788	988	137	17.4%	38	4.8%	54	5.5%	230	23.2%	37	13.0%	46.4%
Licences or permits	-	475	6	-	426	-	56	11.8%	489	102.8%	6	-	775.2%
Transfer and subsidies - Operational	463,697	447,897	185,611	40.0%	149,224	32.2%	110,946	24.8%	445,781	99.5%	104,964	57.5%	5.7%
Interest	20,459	20,459	3,520	17.2%	5,390	26.3%	4,811	23.5%	13,721	67.1%	529	-	808.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	63	-	-	-	-	-	39	-	39	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	759,902	772,190	144,171	19.0%	164,605	21.7%	137,440	17.8%	446,215	57.8%	171,331	49.2%	(19.8%)
Employee related costs	276,188	274,000	57,976	21.0%	41,694	15.1%	43,145	15.7%	142,816	52.1%	38,696	44.5%	11.5%
Remuneration of councillors	27,615	27,615	7,302	26.4%	5,089	18.4%	7,326	26.5%	19,717	71.4%	5,126	64.3%	42.9%
Bulk purchases - electricity	124,068	124,068	18,008	14.5%	29,809	24.0%	26,129	21.1%	73,945	59.6%	23,160	54.2%	12.8%
Inventory consumed	28,936	35,983	5,687	19.7%	8,979	31.0%	15,728	43.7%	30,395	84.5%	10,961	56.8%	43.5%
Debt impairment	27,681	27,681	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55,600	55,600	12,344	22.2%	12,532	22.5%	12,197	21.9%	37,074	66.7%	48,206	90.2%	(74.7%)
Interest	1,982	3,582	277	14.0%	82	4.1%	919	25.6%	1,278	35.7%	1,175	61.8%	(21.8%)
Contracted services	129,094	120,199	23,921	18.5%	45,551	35.3%	14,826	12.3%	84,298	70.1%	27,729	44.7%	(46.5%)
Transfers and subsidies	-	2,680	12	-	851	-	1,107	41.3%	1,970	73.5%	922	80.1%	20.1%
Irrecoverable debts written off	16,681	16,681	(111)	(7%)	0	-	192	1.2%	81	5%	(48)	-	(499.1%)
Operational costs	72,056	84,100	18,754	26.0%	20,017	27.8%	15,791	18.8%	54,562	64.9%	15,404	41.2%	2.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	80	-	80	-	-	-	(100.0%)
Surplus/(Deficit)	15,530	1,792	81,672	-	45,601	-	57,386	-	184,659	-	(4,447)	-	-
Transfers and subsidies - capital (monetary allocations)	473,831	485,693	49,604	10.5%	83,173	17.6%	45,701	9.4%	178,478	36.7%	162,379	28.8%	(71.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	489,361	487,485	131,277	-	128,773	-	103,087	-	363,137	-	157,931	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	489,361	487,485	131,277	-	128,773	-	103,087	-	363,137	-	157,931	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	489,361	487,485	131,277	-	128,773	-	103,087	-	363,137	-	157,931	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	489,361	487,485	131,277	-	128,773	-	103,087	-	363,137	-	157,931	-	-

**Part 2: Capital Revenue and Expenditure**

Capital Revenue and Expenditure		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		489,915	500,474	58,079	11.9%	109,506	22.4%	89,829	17.9%	257,414	51.4%	99,768	42.3%	(10.0%)
National Government		477,502	468,285	57,978	12.1%	104,911	22.0%	66,893	14.3%	229,782	49.1%	93,981	43.5%	(28.8%)
Provincial Government		-	11,826	-	-	-	-	15,049	127.3%	15,049	127.3%	3,224	79.6%	366.7%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		477,502	480,111	57,978	12.1%	104,911	22.0%	81,942	17.1%	244,831	51.0%	97,205	43.8%	(15.7%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12,413	20,363	100	.8%	4,595	37.0%	7,888	38.7%	12,583	61.8%	2,563	17.7%	207.7%
Capital Expenditure Functional		489,915	500,474	58,079	11.9%	109,506	22.4%	89,829	17.9%	257,414	51.4%	98,927	42.3%	(9.2%)
Municipal governance and administration		5,200	3,888	51	1.0%	1,012	19.5%	1,173	30.2%	2,235	57.5%	2,237	21.3%	(47.6%)
Executive and Council		-	910	-	-	609	-	91	10.0%	700	76.9%	-	-	(100.0%)
Finance and administration		5,200	2,978	51	1.0%	403	7.7%	1,082	36.3%	1,535	51.6%	2,237	21.3%	(51.6%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		12,870	28,176	-	-	1,013	7.9%	18,271	64.8%	19,284	68.4%	4,357	50.6%	319.3%
Community and Social Services		2,870	18,176	-	-	-	-	18,529	101.9%	18,529	101.9%	3,577	53.0%	418.1%
Sport And Recreation		10,000	10,000	-	-	755	7.5%	-	-	755	7.5%	780	39.0%	(100.0%)
Public Safety		-	-	-	-	258	-	(258)	-	-	-	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		454,921	449,575	56,149	12.3%	102,244	22.5%	64,999	14.5%	223,391	49.7%	90,990	43.1%	(28.6%)
Planning and Development		430,793	427,322	49,112	11.4%	94,927	22.0%	64,351	15.1%	208,390	48.8%	88,757	43.5%	(27.5%)
Road Transport		24,128	22,254	7,037	29.2%	7,316	30.3%	648	2.9%	15,001	67.4%	2,233	33.2%	(71.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		16,924	18,835	1,879	11.1%	5,238	31.0%	5,386	28.6%	12,503	66.4%	1,343	30.6%	301.0%
Energy sources		13,253	9,635	1,879	14.2%	5,238	39.5%	(1,481)	(15.4%)	5,636	58.5%	1,343	30.6%	(210.3%)
Water Management		3,671	9,200	-	-	-	-	6,867	74.6%	6,867	74.6%	-	-	(100.0%)
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24
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	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	1,223,556	1,233,852	361,455	29.5%	392,255	32.1%	303,020	24.6%	1,056,730	85.6%	266,677	53.0%	13.6%
Property rates	87,975	87,975	8,919	10.1%	17,898	20.3%	16,965	19.3%	43,772	49.8%	6,768	13.4%	150.5%
Service charges	53,897	53,897	12,149	22.5%	17,295	32.1%	15,684	29.1%	45,128	83.7%	11,107	127.4%	41.2%
Other revenue	130,033	144,266	17,993	13.8%	5,277	4.1%	9,045	6.3%	32,314	22.4%	2,269	19.5%	298.7%
Transfers and Subsidies - Operational	463,698	447,898	187,462	40.4%	154,940	33.4%	117,537	26.2%	459,939	102.7%	104,564	58.0%	12.4%
Transfers and Subsidies - Capital	473,831	485,693	132,321	27.9%	194,142	41.0%	135,746	27.9%	462,209	95.2%	140,767	66.8%	(3.6%)
Interest	14,123	14,123	2,612	18.5%	2,704	19.1%	8,052	57.0%	13,368	94.7%	1,202	9.9%	569.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(659,938)	(671,725)	(69,356)	10.5%	(88,047)	13.3%	(33,641)	5.0%	(191,044)	28.4%	(126,522)	51.5%	(73.4%)
Suppliers and employees	(657,956)	(665,563)	(69,356)	10.5%	(88,047)	13.4%	(33,641)	5.1%	(191,044)	28.7%	(126,522)	51.9%	(73.4%)
Finance charges	(1,982)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2,580)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	563,618	562,127	292,099	51.8%	304,209	54.0%	269,379	47.9%	865,686	154.0%	140,155	55.0%	92.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(489,915)	(491,274)	(62,825)	12.8%	(114,414)	23.4%	(87,964)	17.9%	(265,203)	54.0%	(106,787)	45.1%	(17.6%)
Capital assets	(489,915)	(491,274)	(62,825)	12.8%	(114,414)	23.4%	(87,964)	17.9%	(265,203)	54.0%	(106,787)	45.1%	(17.6%)
Net Cash from(used) Investing Activities	(489,915)	(491,274)	(62,825)	12.8%	(114,414)	23.4%	(87,964)	17.9%	(265,203)	54.0%	(106,787)	45.1%	(17.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	73,703	70,853	229,274	311.1%	189,794	257.5%	181,414	256.0%	600,483	847.5%	33,368	977.0%	443.7%
Cash/cash equivalents at the year begin:	4,573	4,573	20,905	457.1%	250,047	5,467.8%	439,841	9,618.0%	20,905	457.1%	21,103	-	1,984.2%
Cash/cash equivalents at the year end:	78,276	75,426	250,047	319.4%	439,841	561.9%	621,256	823.7%	621,256	823.7%	54,472	393.1%	1,040.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23,580	30.1%	1,608	2.1%	1,288	1.6%	51,781	66.2%	78,257	13.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,338	41.7%	1,193	4.8%	834	3.4%	12,453	50.2%	24,817	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10,325	5.6%	7,277	4.0%	4,414	2.4%	161,095	88.0%	183,110	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,080	1.5%	948	1.3%	1,104	1.5%	68,423	95.6%	71,555	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,108	1.7%	982	1.5%	963	1.5%	62,029	95.3%	65,082	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,065	3.1%	3,378	2.1%	3,360	2.0%	152,824	92.8%	164,627	28.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	42.4%	2	2.6%	34	38.7%	14	16.3%	87	-	-	-	-	-
Total By Income Source	51,533	8.8%	15,389	2.6%	11,995	2.0%	508,619	86.6%	587,536	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3,596	14.6%	4,389	17.8%	1,874	7.6%	14,769	60.0%	24,628	4.2%	-	-	-	-
Commercial	13,991	17.9%	2,412	3.1%	1,973	2.5%	59,701	76.5%	78,078	13.3%	-	-	-	-
Households	33,946	7.0%	8,588	1.8%	8,148	1.7%	434,148	89.5%	484,830	82.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	51,533	8.8%	15,389	2.6%	11,995	2.0%	508,619	86.6%	587,536	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	1,047	100.0%	1,047	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	1,047	100.0%	1,047	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1,758,434	2,037,956	108,432	6.2%	516,603	29.4%	409,858	20.1%	1,034,894	50.8%	420,573	71.1%	(2.5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113,139	113,720	20,788	18.4%	20,234	17.9%	21,101	18.6%	62,123	54.6%	20,444	56.9%	3.2%
Service charges - Waste Water Management	5,100	5,111	1,063	20.8%	1,064	20.9%	1,064	20.8%	3,191	62.4%	1,014	62.6%	5.0%
Service charges - Waste Management	10,633	10,651	2,497	23.5%	2,496	23.5%	2,498	23.5%	7,491	70.3%	2,405	71.1%	3.9%
Sale of Goods and Rendering of Services	30,335	30,335	482	1.6%	488	1.6%	359	1.2%	1,329	4.4%	571	8.6%	(37.2%)
Agency services	7,000	7,000	12,501	178.6%	12,560	179.4%	11,194	159.9%	36,254	517.9%	2,233	43.6%	401.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5,000	5,000	-	-	12,735	254.7%	6,758	135.2%	19,493	389.9%	11,202	224.0%	(39.7%)
Interest earned from Current and Non Current Assets	14,160	14,160	1,292	9.1%	4,337	30.6%	4,986	35.2%	10,615	75.0%	4,976	113.5%	2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,082	1,082	261	24.1%	343	31.7%	342	31.6%	947	87.5%	129	46.9%	164.7%
Licence and permits	5,669	5,669	107	1.9%	1,085	19.1%	361	6.4%	1,553	27.4%	795	35.3%	(54.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	279,341	32	7.5%	101	23.6%	27	-	160	1%	4,774	1,622.3%	(99.4%)
Non-Exchange Revenue													
Property rates	250,631	250,631	66,547	26.6%	66,547	26.6%	66,169	26.4%	199,264	79.5%	66,158	79.1%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	4,999	-	-	-	-	-	-	-	-	242	30.2%	(100.0%)
Licences or permits	250	-	38	15.1%	60	23.8%	34	13.8%	132	52.7%	31	23.4%	9.4%
Transfer and subsidies - Operational	1,130,007	1,130,007	2,838	3%	372,501	33.0%	284,662	25.2%	660,002	58.4%	280,356	101.4%	1.5%
Interest	180,000	180,000	(13)	-	22,051	12.3%	10,302	5.7%	32,341	18.0%	23,930	13.3%	(56.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1,312	298.3%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,632,757	1,973,798	192,957	11.8%	454,311	27.8%	283,419	14.4%	930,688	47.2%	295,263	50.8%	(4.0%)
Employee related costs	706,243	706,122	55,428	7.8%	295,344	41.8%	154,749	21.9%	505,521	71.6%	159,380	75.9%	(2.9%)
Remuneration of councillors	29,411	33,501	2,925	9.9%	15,509	52.7%	8,677	25.9%	27,111	80.9%	8,424	103.8%	3.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17,010	25,590	1,702	10.0%	3,160	18.6%	2,364	9.2%	7,226	28.2%	6,566	48.8%	(64.0%)
Debt impairment	258,652	497,304	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	186,524	186,524	-	-	18,997	10.2%	19,345	10.4%	38,342	20.6%	10,485	48.7%	84.5%
Interest	10,000	5,000	25	3%	130	1.3%	528	10.6%	683	13.7%	37	1.0%	1,329.0%
Contracted services	207,433	306,444	81,588	39.5%	70,051	33.8%	63,135	20.6%	215,044	70.2%	59,606	61.4%	5.9%
Transfers and subsidies	6,690	11,700	345	5.2%	958	14.3%	662	5.7%	1,965	16.8%	2,044	28.7%	(67.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210,794	201,614	50,665	24.0%	49,909	23.7%	33,902	16.8%	134,475	66.7%	53,865	53.7%	(37.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	9	-	254	-	58	-	321	-	(5,144)	-	(101.1%)
Surplus/(Deficit)	125,677	64,158	(84,525)	-	62,292	-	126,439	-	104,206	-	125,309	-	-
Transfers and subsidies - capital (monetary allocations)	542,261	542,261	56,087	10.3%	42,586	7.9%	0	-	98,673	18.2%	585,923	103.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	667,938	606,419	(28,438)	-	104,879	-	126,439	-	202,879	-	711,232	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	667,938	606,419	(28,438)	-	104,879	-	126,439	-	202,879	-	711,232	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	667,938	606,419	(28,438)	-	104,879	-	126,439	-	202,879	-	711,232	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	667,938	606,419	(28,438)	-	104,879	-	126,439	-	202,879	-	711,232	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		654,598	602,896	80,442	12.3%	5,178	.8%	19,783	3.3%	105,402	17.5%	174,067	56.8%	(88.6%)
National Government		420,317	547,367	75,455	18.0%	3,772	.9%	10,687	2.0%	89,914	16.4%	141,809	56.5%	(92.5%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		420,317	547,367	75,455	18.0%	3,772	.9%	10,687	2.0%	89,914	16.4%	141,809	56.5%	(92.5%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		234,281	55,529	4,986	2.1%	1,406	.6%	9,096	16.4%	15,488	27.9%	32,257	57.6%	(71.8%)
Capital Expenditure Functional		654,598	602,896	80,442	12.3%	5,178	.8%	19,783	3.3%	105,402	17.5%	174,067	56.8%	(88.6%)
Municipal governance and administration		34,600	7,500	45	.1%	315	.9%	400	5.3%	760	10.1%	4,439	73.6%	(91.0%)
Executive and Council		-	-	-	-	-	-	104	-	104	-	26	26.0%	-
Finance and administration		34,600	7,500	45	.1%	315	.9%	296	3.9%	656	8.7%	4,413	73.8%	(93.3%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		48,500	31,798	5,114	10.5%	-	-	2,555	8.0%	7,670	24.1%	1,047	48.8%	144.0%
Community and Social Services		15,700	14,498	2,746	17.5%	-	-	2,555	17.6%	5,301	36.6%	-	5.4%	(100.0%)
Sport And Recreation		9,800	4,600	-	-	-	-	-	-	-	-	-	16.0%	-
Public Safety		-	-	-	-	-	-	-	-	-	-	175	-	(100.0%)
Housing		23,000	12,700	2,369	10.3%	-	-	-	-	2,369	18.6%	798	64.3%	(100.0%)
Health		-	-	-	-	-	-	-	-	-	-	74	-	(100.0%)
Economic and Environmental Services		205,293	246,609	29,723	14.5%	1,212	.6%	4,266	1.7%	35,202	14.3%	56,329	59.7%	(92.4%)
Planning and Development		14,202	1,550	-	-	-	-	-	-	-	-	-	24.6%	-
Road Transport		191,091	245,059	29,723	15.6%	1,212	.6%	4,266	1.7%	35,202	14.4%	56,329	60.4%	(92.4%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		366,205	316,988	45,559	12.4%	3,651	1.0%	12,561	4.0%	61,770	19.5%	112,251	54.5%	(88.8%)
Energy sources		18,000	3,800	-	-	-	-	-	-	-	-	21	22.1%	(100.0%)
Water Management		239,826	226,310	42,895	17.9%	3,651	1.5%	7,241	3.2%	53,787	23.8%	107,626	60.4%	(93.3%)
Waste Water Management		91,179	79,179	2,664	2.9%	-	-	4,526	5.7%	7,190	9.1%	3,119	12.9%	45.1%
Waste Management		17,200	7,700	-	-	-	-	794	10.3%	794	10.3%	1,485	81.3%	(46.5%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

Part 3: Cash Receipts and Payments							
	2024/25					2023/24	
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter	

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	1,865,795	2,186,527	-	-	958,953	51.4%	84,695	3.9%	1,043,648	47.7%	795,470	72.4%	(89.4%)
Property rates	77,661	77,688	-	-	72,336	93.1%	18,758	24.1%	91,093	117.3%	26,480	108.5%	(29.2%)
Service charges	46,072	46,072	-	-	6,514	14.1%	1,305	2.8%	7,820	17.0%	1,585	7.1%	(17.7%)
Other revenue	55,634	376,339	-	-	29,739	53.5%	16,847	4.5%	46,586	12.4%	41,001	16.9%	(58.9%)
Transfers and Subsidies - Operational	1,130,007	1,130,007	-	-	379,002	33.5%	12,569	1.1%	391,571	34.7%	630,714	101.2%	(98.0%)
Transfers and Subsidies - Capital	542,261	542,261	-	-	471,362	86.9%	35,216	6.5%	506,578	93.4%	95,690	61.0%	(63.2%)
Interest	14,160	14,160	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,224,326)	(1,337,330)	(56,682)	4.6%	(537,507)	43.9%	(172,337)	12.9%	(766,526)	57.3%	(466,502)	84.5%	(63.1%)
Suppliers and employees	(1,212,676)	(1,327,670)	(56,682)	4.7%	(537,507)	44.3%	(172,337)	13.0%	(766,526)	57.7%	(466,502)	85.4%	(63.1%)
Finance charges	(10,000)	(5,000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1,650)	(4,660)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	641,469	849,197	(56,682)	(8.8%)	421,446	65.7%	(87,642)	(10.3%)	277,122	32.6%	328,968	53.5%	(126.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(752,788)	(693,330)	-	-	(140,663)	18.7%	(459,846)	66.3%	(600,509)	86.6%	(174,067)	56.6%	164.2%
Capital assets	(752,788)	(693,330)	-	-	(140,663)	18.7%	(459,846)	66.3%	(600,509)	86.6%	(174,067)	56.6%	164.2%
Net Cash from(used) Investing Activities	(752,788)	(693,330)	-	-	(140,663)	18.7%	(459,846)	66.3%	(600,509)	86.6%	(174,067)	56.6%	164.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(111,319)	155,867	(56,682)	50.9%	280,782	(252.2%)	(547,488)	(351.3%)	(323,387)	(207.5%)	154,901	(20.7%)	(453.4%)
Cash/cash equivalents at the year begin:	206,475	148,627	3,125	1.5%	108,506	52.6%	389,065	261.8%	3,125	2.1%	48,243	(1.0%)	706.5%
Cash/cash equivalents at the year end:	95,156	304,494	(48,385)	(50.8%)	388,629	408.4%	(158,651)	(52.1%)	(158,651)	(52.1%)	203,395	84.5%	(178.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,125	1.3%	19,544	3.2%	11,763	2.0%	562,595	93.5%	602,026	19.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22,012	1.7%	38,221	2.9%	17,933	1.4%	1,236,685	94.1%	1,314,850	42.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	401	1.0%	959	2.3%	492	1.2%	40,125	95.6%	41,977	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	917	1.2%	1,749	2.3%	845	1.1%	70,937	95.3%	74,448	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5.1%	43	1.9%	39	1.7%	2,131	91.4%	2,333	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(11)	-	34,427	3.2%	34,694	3.2%	1,007,629	93.6%	1,076,740	34.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1)	-	(0)	-	18,657	100.0%	18,656	.6%	-	-	-	-
Total By Income Source	31,563	1.0%	94,942	3.0%	65,765	2.1%	2,938,759	93.9%	3,131,029	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,430	.7%	21,688	2.2%	15,905	1.6%	934,986	95.5%	979,009	31.3%	-	-	-	-
Commercial	2,372	1.0%	6,367	2.6%	4,149	1.7%	233,257	94.8%	246,146	7.9%	-	-	-	-
Households	4,822	.5%	25,754	2.5%	20,678	2.0%	960,704	94.9%	1,011,958	32.3%	-	-	-	-
Other	17,938	2.0%	41,133	4.6%	25,034	2.8%	809,811	90.6%	893,917	28.6%	-	-	-	-
Total By Customer Group	31,563	1.0%	94,942	3.0%	65,765	2.1%	2,938,759	93.9%	3,131,029	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3,580	100.0%	3,580	1.3%
PAYE deductions	(9,902)	98.8%	(93)	.9%	-	-	(27)	.3%	(10,023)	(3.6%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(15,850)	114.5%	(2,331)	16.8%	257	(1.9%)	4,085	(29.5%)	(13,839)	(4.9%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1,082)	(1.4%)	8,667	10.9%	3,592	4.5%	68,507	86.0%	79,684	28.4%
Auditor-General	(0)	100.0%	-	-	-	-	-	-	(0)	-
Other	28,771	13.0%	8,433	3.8%	5,363	2.4%	178,607	80.8%	221,175	78.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1,936	.7%	14,676	5.2%	9,212	3.3%	254,753	90.8%	280,576	100.0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Ntimane	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	4,464,919	5,155,668	1,289,582	28.9%	1,161,213	26.0%	1,054,738	20.5%	3,505,534	68.0%	1,049,243	77.9%	.5%
Exchange Revenue													
Service charges - Electricity	1,654,533	1,784,533	446,746	27.0%	390,018	23.6%	400,675	22.5%	1,237,439	69.3%	345,618	71.9%	15.9%
Service charges - Water	119,885	154,885	28,444	23.7%	29,853	24.9%	28,824	18.6%	87,121	56.2%	26,646	66.0%	8.2%
Service charges - Waste Water Management	25,627	35,627	5,811	22.7%	6,956	27.1%	6,578	18.5%	19,345	54.3%	6,371	73.0%	3.2%
Service charges - Waste Management	165,954	190,954	41,514	25.0%	41,466	25.0%	41,410	21.7%	124,390	65.1%	38,405	73.6%	7.8%
Sale of Goods and Rendering of Services	14,931	21,931	3,367	22.5%	3,834	25.7%	2,581	11.8%	9,782	44.6%	3,063	71.8%	(15.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54,674	34,488	6,254	11.4%	10,990	20.1%	15,843	45.9%	33,086	95.9%	(5,178)	81.8%	(406.0%)
Interest earned from Current and Non Current Assets	10,407	10,407	2,689	25.8%	3,668	35.2%	2,723	26.2%	9,080	87.2%	2,585	75.0%	5.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5,832	26,832	1,460	25.0%	1,429	24.5%	1,404	5.2%	4,293	16.0%	1,396	13.4%	.6%
Licence and permits	158	2,758	46	29.3%	1,056	668.4%	169	6.1%	1,272	46.1%	50	62.3%	238.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178,228	200,894	12,657	7.1%	20,694	11.6%	11,733	5.8%	45,084	22.4%	98,410	52.6%	(88.1%)
Non-Exchange Revenue													
Property rates	1,058,999	1,153,999	258,129	24.4%	260,195	24.6%	247,990	21.5%	766,315	66.4%	240,237	73.3%	3.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,970	7,970	625	15.7%	846	21.3%	984	12.3%	2,455	30.8%	1,007	75.5%	(2.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1,133,444	1,136,537	471,100	41.6%	379,022	33.4%	282,095	24.8%	1,132,217	99.6%	262,713	100.2%	7.4%
Interest	38,277	38,277	10,741	28.1%	11,185	29.2%	11,730	30.6%	33,655	87.9%	27,920	69.6%	(58.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	355,577	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4,248,686	4,337,198	1,061,805	25.0%	1,091,425	25.7%	1,092,404	25.2%	3,245,633	74.8%	1,038,995	74.1%	5.1%
Employee related costs	1,324,654	1,229,511	332,441	25.1%	330,102	24.9%	332,539	27.0%	995,083	80.9%	319,152	75.6%	4.2%
Remuneration of councillors	74,777	62,777	16,657	20.9%	18,295	24.5%	16,315	26.0%	50,267	80.1%	15,656	82.2%	4.2%
Bulk purchases - electricity	1,460,901	1,050,901	453,429	31.0%	358,850	24.6%	328,533	31.3%	1,140,812	108.6%	281,997	77.3%	16.5%
Inventory consumed	86,246	311,929	15,342	17.8%	25,880	30.0%	30,904	9.9%	72,125	23.1%	30,953	74.5%	(2%)
Debt impairment	161,406	237,923	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565,840	891,273	138,490	24.5%	138,490	24.5%	138,490	15.5%	415,469	46.6%	138,686	76.6%	(.1%)
Interest	74,684	35,457	9,927	13.3%	26,039	34.9%	42,082	118.7%	78,048	220.1%	60,442	256.0%	(30.4%)
Contracted services	388,618	390,580	65,998	17.0%	130,418	33.6%	115,128	29.5%	311,544	79.8%	143,792	70.0%	(19.9%)
Transfers and subsidies	860	24,871	-	-	196	22.8%	24,092	96.9%	24,288	97.7%	211	34.0%	11,312.7%
Irrecoverable debts written off	15,395	-	422	2.7%	(1,373)	(8.9%)	5,859	-	4,909	-	4,346	99.8%	34.8%
Operational costs	95,307	101,976	30,099	31.6%	64,529	67.7%	58,461	57.3%	153,089	150.1%	43,758	69.8%	33.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	216,233	818,471	227,777	-	69,789	-	(37,665)	-	259,901	-	10,248	-	-
Transfers and subsidies - capital (monetary allocations)	464,088	531,957	124,418	26.8%	183,435	39.5%	150,907	28.4%	458,760	86.2%	117,135	79.7%	28.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	680,321	1,350,428	352,195	-	253,223	-	113,242	-	718,660	-	127,384	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	680,321	1,350,428	352,195	-	253,223	-	113,242	-	718,660	-	127,384	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	680,321	1,350,428	352,195	-	253,223	-	113,242	-	718,660	-	127,384	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	680,321	1,350,428	352,195	-	253,223	-	113,242	-	718,660	-	127,384	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		656,588	747,634	125,014	19.0%	191,314	29.1%	154,523	20.7%	470,851	63.0%	141,970	70.6%	8.8%
National Government		464,088	531,957	108,189	23.3%	162,779	35.1%	127,953	24.1%	398,921	75.0%	115,401	72.5%	10.9%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	3,404	1,136	-	-	-	-	-	1,136	33.4%	(639)	15.7%	(100.0%)
Transfers recognised - capital		464,088	535,361	109,325	23.6%	162,779	35.1%	127,953	23.9%	400,057	74.7%	114,762	72.3%	11.5%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		192,500	212,273	15,690	8.2%	28,535	14.8%	26,570	12.5%	70,794	33.4%	27,208	63.7%	(2.3%)
Capital Expenditure Functional		656,588	747,634	125,014	19.0%	191,314	29.1%	154,523	20.7%	470,851	63.0%	141,970	70.6%	8.8%
Municipal governance and administration		17,500	32,512	-	-	-	-	10,666	32.8%	10,666	32.8%	1,992	42.5%	435.4%
Executive and Council		-	-	-	-	-	-	850	-	-	-	-	-	-
Finance and administration		17,500	31,662	-	-	-	-	10,666	33.7%	10,666	33.7%	1,992	42.5%	435.4%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		23,800	25,550	-	-	-	-	3,444	13.5%	3,444	13.5%	3,975	75.6%	(13.4%)
Community and Social Services		17,000	18,500	-	-	-	-	651	3.5%	651	3.5%	1,870	72.2%	(65.2%)
Sport And Recreation		6,000	6,000	-	-	-	-	2,793	46.6%	2,793	46.6%	2,106	92.7%	32.7%
Public Safety		800	1,050	-	-	-	-	-	-	-	-	-	84.9%	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		328,523	438,286	84,192	25.6%	129,159	39.3%	84,125	19.2%	297,476	67.9%	71,101	67.9%	18.3%
Planning and Development		-	79	-	-	-	-	-	-	-	-	-	-	-
Road Transport		328,523	438,207	84,192	25.6%	129,159	39.3%	84,125	19.2%	297,476	67.9%	71,101	67.9%	18.3%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		285,765	250,285	40,822	14.3%	62,155	21.8%	56,288	22.5%	159,266	63.6%	64,901	77.1%	(13.3%)
Energy sources		68,765	68,819	12,731	18.5%	16,347	23.8%	16,716	24.3%	45,794	66.5%	41,577	80.0%	(59.8%)
Water Management		120,700	55,917	7,723	6.4%	14,714	12.2%	11,687	20.9%	34,124	61.0%	8,736	87.9%	33.8%
Waste Water Management		83,800	102,747	15,316	18.3%	29,571	35.3%	16,053	15.6%	60,941	59.3%	12,442	55.7%	29.0%
Waste Management		12,500	22,802	5,053	40.4%	1,524	12.2%	11,832	51.9%	18,408	80.7%	2,147	87.0%	451.0%
Other		1,000	1,000	-	-	-	-	-	-	-	-	-	-	-



	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	4,761,916	5,723,381	3,400,745	71.4%	3,848,439	80.8%	2,155,003	37.7%	9,404,187	164.3%	1,981,653	116.1%	8.7%
Property rates	1,006,049	1,108,817	1,895,049	188.4%	2,119,622	210.7%	664,886	60.0%	4,679,556	422.0%	544,670	94.2%	22.1%
Service charges	1,867,698	2,044,747	433,573	23.2%	431,130	23.1%	543,853	26.6%	1,408,556	68.9%	399,241	66.5%	36.2%
Other revenue	187,279	797,965	328,318	175.3%	809,939	432.5%	578,090	72.4%	1,716,347	215.1%	678,254	1,916.4%	(14.8%)
Transfers and Subsidies - Operational	1,133,444	1,136,537	472,049	41.6%	377,878	33.3%	283,517	24.9%	1,133,444	99.7%	265,888	100.1%	6.6%
Transfers and Subsidies - Capital	464,088	531,957	272,550	58.7%	106,177	22.9%	81,928	15.4%	460,656	86.6%	91,445	97.8%	(10.4%)
Interest	103,358	103,358	(793)	(.8%)	3,693	3.6%	2,729	2.6%	5,629	5.4%	2,154	5.5%	26.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,979,292)	(3,692,931)	(3,121,790)	78.5%	(2,916,473)	73.3%	(1,724,508)	46.7%	(7,762,771)	210.2%	(2,049,418)	171.9%	(15.9%)
Suppliers and employees	(3,903,749)	(3,641,376)	(3,121,790)	80.0%	(2,916,473)	74.7%	(1,724,508)	47.4%	(7,762,771)	213.2%	(2,049,418)	173.5%	(15.9%)
Finance charges	(74,684)	(26,684)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	(24,871)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	782,625	2,030,450	278,955	35.6%	931,966	119.1%	430,495	21.2%	1,641,416	80.8%	(67,766)	(131.2%)	(735.3%)
Cash Flow from Investing Activities													
Receipts	-	1,075	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1,075	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(656,588)	(747,634)	(125,014)	19.0%	(191,314)	29.1%	(154,523)	20.7%	(470,851)	63.0%	(141,970)	70.6%	8.8%
Capital assets	(656,588)	(747,634)	(125,014)	19.0%	(191,314)	29.1%	(154,523)	20.7%	(470,851)	63.0%	(141,970)	70.6%	8.8%
Net Cash from(used) Investing Activities	(656,588)	(746,558)	(125,014)	19.0%	(191,314)	29.1%	(154,523)	20.7%	(470,851)	63.1%	(141,970)	70.5%	8.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	(49)	-	(48)	-	(97)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(97)	-	-	-	(100.0%)
Payments	(16,653)	(26,076)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16,653)	(26,076)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(16,653)	(26,076)	-	-	(49)	.3%	(48)	.2%	(97)	.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	109,383	1,257,816	153,941	140.7%	740,604	677.1%	275,924	21.9%	1,170,468	93.1%	(209,736)	(1,332.2%)	(231.6%)
Cash/cash equivalents at the year begin:	205,310	140,091	(65,727)	(32.0%)	294,032	143.2%	1,034,636	738.5%	(65,727)	(46.9%)	(1,137,421)	100.2%	(191.0%)
Cash/cash equivalents at the year end:	314,694	1,397,907	294,032	93.4%	1,034,636	328.8%	1,310,559	93.8%	1,310,559	93.8%	(1,347,157)	(418.6%)	(197.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11,631	8.3%	19	-	7,386	5.3%	120,726	86.4%	139,762	10.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81,324	33.9%	717	.3%	24,808	10.4%	132,700	55.4%	239,549	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55,169	11.1%	280	.1%	24,179	4.9%	417,384	84.0%	497,012	38.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,494	9.3%	1	-	1,278	4.7%	23,139	86.0%	26,911	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,900	7.4%	81	.1%	6,735	4.2%	141,455	88.3%	160,171	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	134	3.7%	-	-	93	2.6%	3,397	93.7%	3,624	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	8,579	5.2%	3	-	8,103	4.9%	149,819	90.0%	166,504	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,510	5.5%	416	.9%	2,297	5.0%	40,535	88.6%	45,757	3.6%	-	-	-	-
Total By Income Source	173,740	13.6%	1,517	.1%	74,879	5.9%	1,029,154	80.4%	1,279,289	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27,649	10.9%	-	-	23,605	9.3%	202,373	79.8%	253,627	19.8%	-	-	-	-
Commercial	69,294	24.9%	436	.2%	17,772	6.4%	190,748	68.6%	278,251	21.8%	-	-	-	-
Households	72,527	10.1%	1,010	.1%	30,448	4.2%	613,269	85.5%	717,254	56.1%	-	-	-	-
Other	4,270	14.2%	70	.2%	3,054	10.1%	22,763	75.5%	30,158	2.4%	-	-	-	-
Total By Customer Group	173,740	13.6%	1,517	.1%	74,879	5.9%	1,029,154	80.4%	1,279,289	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	131,138	10.4%	45,418	3.6%	80,899	6.4%	1,001,936	79.6%	1,259,392	61.7%
Bulk Water	16,269	5.6%	4,240	1.5%	3,181	1.1%	265,513	91.8%	289,204	14.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17,616	3.7%	10,842	2.3%	16,571	3.5%	432,050	90.6%	477,078	23.4%
Auditor-General	-	-	128	2.7%	-	-	4,649	97.3%	4,777	.2%
Other	1,263	12.0%	1,092	10.4%	1,131	10.7%	7,045	66.9%	10,530	.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	166,285	8.1%	61,720	3.0%	101,782	5.0%	1,711,194	83.8%	2,040,982	100.0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Ms Delight Sibanyoni	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.



**MPUMALANGA: DIPALESENG (MP306)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025**

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	379,895	399,282	105,025	27.6%	20,862	5.5%	19,708	4.9%	145,594	36.5%	84,463	76.4%	(76.7%)
Exchange Revenue													
Service charges - Electricity	104,750	85,065	19,871	19.0%	8,227	7.9%	6,347	7.5%	34,445	40.5%	20,922	64.7%	(69.7%)
Service charges - Water	28,963	29,338	7,447	25.7%	1,523	5.3%	2,385	8.1%	11,355	38.7%	7,049	75.6%	(66.2%)
Service charges - Waste Water Management	26,508	28,976	7,334	27.7%	2,342	8.8%	2,373	8.2%	12,049	41.6%	6,733	79.9%	(64.8%)
Service charges - Waste Management	9,941	11,216	2,803	28.2%	934	9.4%	935	8.3%	4,672	41.7%	2,635	81.6%	(64.5%)
Sale of Goods and Rendering of Services	3,396	2,226	402	11.8%	409	12.0%	91	4.1%	902	40.5%	231	28.9%	(60.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47,522	54,294	13,214	27.8%	4,690	9.9%	4,648	8.6%	22,552	41.5%	12,605	73.1%	(63.1%)
Interest earned from Current and Non Current Assets	376	364	123	32.8%	18	4.8%	10	2.7%	151	41.5%	97	116.2%	(90.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	348	436	114	32.7%	37	10.7%	30	7.0%	181	41.5%	114	99.7%	(73.2%)
Licence and permits	8,683	2,938	993	11.4%	24	.3%	242	8.2%	1,258	42.8%	833	29.6%	(71.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50	35,128	9	17.2%	13	26.5%	-	-	22	.1%	0	17.4%	(100.0%)
Non-Exchange Revenue													
Property rates	38,992	38,992	8,481	21.8%	2,634	6.8%	2,635	6.8%	13,751	35.3%	7,852	64.0%	(66.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	167	120	20	12.2%	12	6.9%	11	9.1%	43	35.7%	39	61.4%	(71.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110,199	110,199	44,214	40.1%	-	-	-	-	44,214	40.1%	25,352	96.8%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374,008	392,355	83,434	22.3%	30,144	8.1%	9,565	2.4%	123,143	31.4%	106,433	63.7%	(91.0%)
Employee related costs	81,582	81,582	22,822	28.0%	8,314	10.2%	-	-	31,136	38.2%	59,742	83.1%	(100.0%)
Remuneration of councillors	6,770	7,950	1,788	26.4%	623	9.2%	-	-	2,411	30.3%	6,149	95.4%	(100.0%)
Bulk purchases - electricity	112,106	112,106	31,908	28.5%	7,736	6.9%	7,421	6.6%	47,066	42.0%	22,815	74.3%	(67.5%)
Inventory consumed	13,132	14,450	2,779	21.2%	2,449	18.6%	267	1.8%	5,496	38.0%	4,977	102.9%	(94.6%)
Debt impairment	70,295	82,917	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21,127	21,127	-	-	-	-	-	-	-	-	-	-	-
Interest	9,439	10,500	3,985	42.2%	1,819	19.3%	1,514	14.4%	7,318	69.7%	2,055	188.4%	(26.3%)
Contracted services	40,549	40,549	10,005	24.7%	4,706	11.6%	182	.4%	14,892	36.7%	4,397	47.5%	(95.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19,007	21,174	10,146	53.4%	4,498	23.7%	180	.9%	14,824	70.0%	6,299	119.7%	(97.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5,888	6,927	21,591	-	(9,283)	-	10,143	-	22,452	-	(21,970)	-	-
Transfers and subsidies - capital (monetary allocations)	35,721	35,721	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41,609	42,648	21,591	-	(9,283)	-	10,143	-	22,452	-	(21,970)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41,609	42,648	21,591	-	(9,283)	-	10,143	-	22,452	-	(21,970)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41,609	42,648	21,591	(9,283)	-	-	10,143	-	22,452	-	(21,970)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	82	-	9	557.9%	47.1%
Surplus/(Deficit) for the year	41,609	42,648	21,652	-	(9,274)	-	10,156	-	22,534	-	(21,961)	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		34,410	34,410	4,395	12.8%	3,755	10.9%	100	.3%	8,250	24.0%	2,939	51.6%	(96.6%)
National Government		34,410	34,410	4,156	12.1%	3,755	10.9%	-	-	7,910	23.0%	2,533	50.5%	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		34,410	34,410	4,156	12.1%	3,755	10.9%	-	-	7,910	23.0%	2,533	50.5%	(100.0%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	239	-	-	-	100	-	340	-	406	-	(75.3%)
Capital Expenditure Functional		34,410	34,410	4,395	12.8%	3,828	11.1%	100	.3%	8,323	24.2%	7,535	65.7%	(98.7%)
Municipal governance and administration		-	-	239	-	73	-	100	-	413	-	458	-	(78.1%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	239	-	73	-	100	-	413	-	458	-	(78.1%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		15,656	15,656	4,156	26.5%	-	-	-	-	4,156	26.5%	6,268	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		15,656	15,656	4,156	26.5%	-	-	-	-	4,156	26.5%	6,268	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		13,754	13,754	-	-	3,755	27.3%	-	-	3,755	27.3%	808	38.2%	(100.0%)
Energy sources		9,503	9,503	-	-	3,755	39.5%	-	-	3,755	39.5%	-	31.2%	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		2,251	2,251	-	-	-	-	-	-	-	-	808	116.6%	(100.0%)
Waste Management		2,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	316,089	331,141	130,878	41.4%	20,517	6.5%	17,381	5.2%	168,775	51.0%	66,759	77.4%	(74.0%)
Property rates	23,808	22,615	4,412	18.5%	966	4.1%	416	1.8%	5,794	25.6%	6,459	81.2%	(93.6%)
Service charges	100,296	89,659	28,574	28.5%	8,773	8.7%	8,007	8.9%	45,354	50.6%	25,270	67.4%	(68.3%)
Other revenue	45,688	41,092	29,852	65.3%	3,695	8.1%	8,220	20.0%	41,767	101.6%	2,871	22.2%	186.4%
Transfers and Subsidies - Operational	110,199	110,199	51,553	46.8%	1,580	1.4%	738	.7%	53,870	48.9%	28,477	108.7%	(97.4%)
Transfers and Subsidies - Capital	35,721	35,721	16,488	46.2%	5,503	15.4%	-	-	21,991	61.6%	3,683	72.9%	(100.0%)
Interest	376	31,855	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(277,370)	(274,783)	(68,432)	24.7%	(10,936)	3.9%	(2,423)	.9%	(81,791)	29.8%	(51,615)	59.6%	(95.3%)
Suppliers and employees	(269,219)	(264,283)	(68,432)	25.4%	(10,936)	4.1%	(2,423)	.9%	(81,791)	30.9%	(51,615)	63.4%	(95.3%)
Finance charges	(8,150)	(10,500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	38,719	56,358	62,446	161.3%	9,580	24.1%	14,958	26.5%	86,984	154.3%	15,145	225.1%	(1.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34,410)	(34,410)	(5,979)	17.4%	(2,510)	7.3%	-	-	(8,489)	24.7%	(2,561)	43.5%	(100.0%)
Capital assets	(34,410)	(34,410)	(5,979)	17.4%	(2,510)	7.3%	-	-	(8,489)	24.7%	(2,561)	43.5%	(100.0%)
Net Cash from(used) Investing Activities	(34,410)	(34,410)	(5,979)	17.4%	(2,510)	7.3%	-	-	(8,489)	24.7%	(2,561)	43.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4,309	21,948	56,467	1,310.6%	7,070	164.1%	14,958	68.2%	78,496	357.6%	12,583	(2,294.5%)	18.9%
Cash/cash equivalents at the year begin:	109,912	4,375	5,835	5.3%	60,842	55.4%	67,912	1,552.4%	5,835	133.4%	60,504	21.8%	12.2%
Cash/cash equivalents at the year end:	114,221	26,323	60,842	53.3%	67,912	59.5%	82,870	314.8%	82,870	314.8%	73,087	66.8%	13.4%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgopane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	805,454	805,454	283,497	35.2%	244,332	30.3%	200,468	24.9%	728,296	90.4%	188,839	86.6%	6.2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96,667	94,677	23,989	24.8%	25,036	25.9%	25,447	26.9%	74,472	78.7%	24,285	58.8%	4.8%
Service charges - Waste Water Management	13,556	13,586	2,771	20.4%	2,742	20.2%	2,785	20.5%	8,298	61.1%	2,643	62.1%	5.4%
Service charges - Waste Management	5,911	5,912	1,557	26.3%	958	16.2%	1,560	26.4%	4,075	68.9%	1,453	76.3%	7.3%
Sale of Goods and Rendering of Services	762	577	64	8.3%	55	7.3%	115	20.0%	234	40.6%	58	25.4%	99.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67,363	15	8	-	(15)	-	22	149.5%	15	101.1%	17,020	76.1%	(99.9%)
Interest earned from Current and Non Current Assets	7,419	6,652	1,194	16.1%	1,862	25.1%	1,700	25.6%	4,756	71.5%	1,065	64.6%	59.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	371	756	130	35.0%	155	41.7%	196	26.0%	481	63.6%	93	68.9%	110.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13,970	7,440	72	5%	1,256	9.0%	161	2.2%	1,488	20.0%	745	21.2%	(78.4%)
Non-Exchange Revenue													
Property rates	66,024	65,315	14,200	21.5%	15,927	24.1%	16,928	25.9%	47,055	72.0%	15,335	72.4%	10.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	332	232	14	4.2%	16	4.8%	28	12.3%	58	25.0%	25	25.1%	16.0%
Licences or permits	7,960	8,020	10	1%	1,330	16.7%	164	2.0%	1,504	18.8%	894	32.7%	(81.7%)
Transfer and subsidies - Operational	525,118	527,118	220,238	41.9%	175,535	33.4%	130,638	24.8%	526,411	99.9%	125,224	98.7%	4.3%
Interest	-	75,154	19,251	-	19,475	-	20,722	27.6%	59,448	79.1%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	811,890	812,543	141,539	17.4%	188,769	23.3%	121,165	14.9%	451,473	55.6%	166,178	61.2%	(27.1%)
Employee related costs	280,153	280,153	62,095	22.2%	62,591	22.3%	41,017	14.6%	165,703	59.1%	79,553	73.3%	(48.4%)
Remuneration of councillors	29,635	31,815	6,485	21.9%	9,444	31.9%	7,630	24.0%	23,560	74.1%	8,658	71.6%	(11.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12,980	12,960	2,197	16.9%	6,659	51.3%	4,029	31.1%	12,885	99.4%	3,234	59.8%	24.6%
Debt impairment	120,298	120,298	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64,325	64,325	-	-	-	-	-	-	-	-	-	-	-
Interest	1,000	1,000	24	2.4%	45	4.5%	59	5.9%	128	12.8%	77	33.8%	(23.7%)
Contracted services	195,192	194,074	40,245	20.6%	72,525	37.2%	40,017	20.6%	152,787	78.7%	44,289	71.5%	(9.6%)
Transfers and subsidies	8,400	8,400	2,324	27.7%	1,355	16.1%	1,869	22.3%	5,548	66.0%	3,380	91.6%	(44.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	265	-	(100.0%)
Operational costs	99,907	99,519	28,168	28.2%	36,151	36.2%	26,543	26.7%	90,862	91.3%	26,720	84.4%	(7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6,436)	(7,089)	141,958	-	55,563	-	79,303	-	276,823	-	22,661	-	-
Transfers and subsidies - capital (monetary allocations)	146,680	146,680	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140,244	139,591	141,958	-	55,563	-	79,303	-	276,823	-	22,661	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	140,244	139,591	141,958	-	55,563	-	79,303	-	276,823	-	22,661	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140,244	139,591	141,958	-	55,563	-	79,303	-	276,823	-	22,661	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140,244	139,591	141,958	-	55,563	-	79,303	-	276,823	-	22,661	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	139,916	141,916	18,569	13.3%	58,595	41.9%	29,948	21.1%	107,111	75.5%	32,865	66.7%	(8.9%)
National Government	139,416	139,416	18,569	13.3%	58,530	42.0%	29,522	21.2%	106,620	76.5%	32,865	67.5%	(10.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	139,416	139,416	18,569	13.3%	58,530	42.0%	29,522	21.2%	106,620	76.5%	32,865	67.5%	(10.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2,500	-	-	65	13.0%	426	17.0%	491	19.6%	-	-	(100.0%)
Capital Expenditure Functional	139,916	141,916	18,569	13.3%	58,595	41.9%	29,948	21.1%	107,111	75.5%	32,865	66.7%	(8.9%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2,000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2,000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33,500	35,435	1,937	5.8%	14,433	43.1%	11,419	32.2%	27,789	78.4%	14,071	68.9%	(18.8%)
Planning and Development	500	500	-	-	65	13.0%	426	85.2%	491	98.2%	-	-	(100.0%)
Road Transport	33,000	34,935	1,937	5.9%	14,368	43.5%	10,993	31.5%	27,298	78.1%	14,071	68.9%	(21.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	106,416	104,481	16,632	15.6%	44,163	41.5%	18,528	17.7%	79,323	75.9%	18,794	66.6%	(1.4%)
Energy sources	1,391	1,391	-	-	719	51.7%	-	-	719	51.7%	2,184	31.7%	(100.0%)
Water Management	46,749	46,484	2,901	6.2%	26,068	55.8%	8,250	17.7%	37,220	80.1%	4,799	65.8%	71.9%
Waste Water Management	58,276	56,605	13,730	23.6%	17,376	29.8%	10,278	18.2%	41,384	73.1%	11,812	73.0%	(13.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	813,139	816,089	262,615	32.3%	204,663	25.2%	176,308	21.6%	643,586	78.9%	152,643	79.6%	15.5%
Property rates	31,325	39,641	577	1.8%	10,443	33.3%	6,729	17.0%	17,749	44.8%	1,300	58.4%	417.6%
Service charges	83,609	83,609	1,468	1.8%	8,884	10.6%	2,206	2.6%	12,559	15.0%	1,505	3.0%	46.6%
Other revenue	18,988	14,388	35,869	188.9%	9,137	48.1%	34,046	236.6%	79,053	549.4%	20,092	557.2%	69.4%
Transfers and Subsidies - Operational	525,118	525,118	223,013	42.5%	173,521	33.0%	130,141	24.8%	526,675	100.3%	122,927	99.5%	5.9%
Transfers and Subsidies - Capital	146,680	146,680	500	.3%	591	.4%	300	.2%	1,391	.9%	5,780	4.5%	(94.8%)
Interest	7,419	6,652	1,188	16.0%	2,087	28.1%	2,885	43.4%	6,161	92.6%	1,038	51.7%	177.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(616,382)	(617,332)	(97,618)	15.8%	(102,977)	16.7%	(53,738)	8.7%	(254,333)	41.2%	(60,233)	30.1%	(10.8%)
Suppliers and employees	(616,382)	(617,332)	(97,618)	15.8%	(102,977)	16.7%	(53,738)	8.7%	(254,333)	41.2%	(60,233)	30.1%	(10.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	196,757	198,757	164,997	83.9%	101,686	51.7%	122,570	61.7%	389,253	195.8%	92,410	266.3%	32.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139,416)	(141,416)	(21,092)	15.1%	(61,891)	44.4%	(31,883)	22.5%	(114,866)	81.2%	(33,793)	73.1%	(5.7%)
Capital assets	(139,416)	(141,416)	(21,092)	15.1%	(61,891)	44.4%	(31,883)	22.5%	(114,866)	81.2%	(33,793)	73.1%	(5.7%)
Net Cash from(used) Investing Activities	(139,416)	(141,416)	(21,092)	15.1%	(61,891)	44.4%	(31,883)	22.5%	(114,866)	81.2%	(33,793)	73.1%	(5.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	57,341	57,341	143,905	251.0%	39,795	69.4%	90,687	158.2%	274,388	478.5%	58,617	1,014.1%	54.7%
Cash/cash equivalents at the year begin:	50,947	50,947	1,543	3.0%	145,303	285.2%	185,098	363.3%	1,543	3.0%	335,301	14.8%	(44.8%)
Cash/cash equivalents at the year end:	108,289	108,288	145,303	134.2%	185,098	170.9%	275,786	254.7%	275,786	254.7%	393,918	438.7%	(30.0%)

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,269	1.2%	13,406	2.7%	9,220	1.8%	476,189	94.3%	505,084	49.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3,998	2.7%	3,681	2.5%	3,453	2.3%	136,264	92.4%	147,396	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,043	2.2%	958	2.1%	956	2.0%	43,760	93.7%	46,718	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	595	1.5%	560	1.4%	556	1.4%	38,244	95.7%	39,954	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7,310	2.6%	7,150	2.5%	7,008	2.5%	263,124	92.5%	284,591	27.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	307	100.0%	307	-	-	-	-	-
Total By Income Source	19,215	1.9%	25,755	2.5%	21,192	2.1%	957,887	93.5%	1,024,049	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,979	1.7%	15,935	3.0%	11,754	2.2%	492,879	93.1%	529,547	51.7%	-	-	-	-
Commercial	2,782	2.4%	2,434	2.1%	2,118	1.8%	108,812	93.7%	116,145	11.3%	-	-	-	-
Households	7,454	2.0%	7,387	2.0%	7,320	1.9%	356,196	94.1%	378,357	36.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19,215	1.9%	25,755	2.5%	21,192	2.1%	957,887	93.5%	1,024,049	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1,339	100.0%	1,339	1,950.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	(5.4%)	-	-	-	-	(1,339)	105.4%	(1,270)	(1,850.6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	69	100.0%	-	-	-	-	-	-	69	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EHLANZENI (DC32)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025**

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	379,583	392,527	126,656	33.4%	122,123	32.2%	75,615	19.3%	324,394	82.6%	84,653	78.8%	(10.7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	70	34	-	32	-	-	-	66	94.4%	777	823.7%	(100.0%)
Agency services	-	500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9,640	5,760	47	.5%	2,676	27.8%	70	1.2%	2,793	48.5%	2,779	57.0%	(97.5%)
Dividends	173	203	-	-	486	280.7%	(486)	(239.2%)	-	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,613	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,311	591	191	14.5%	42	3.2%	199	33.6%	431	73.0%	88	31.0%	126.3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	363,846	382,403	126,385	34.7%	118,887	32.7%	75,832	19.8%	321,104	84.0%	81,337	79.9%	(6.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	0	-	-	-	0	-	(328)	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	314,776	317,274	75,628	24.0%	88,136	28.0%	69,421	21.9%	233,186	73.5%	72,918	74.3%	(4.8%)
Employee related costs	176,965	169,185	41,438	23.4%	40,124	22.7%	40,235	23.8%	121,797	72.0%	38,973	73.7%	3.2%
Remuneration of councillors	22,510	21,585	4,648	20.7%	5,799	25.8%	5,371	24.9%	15,819	73.3%	4,924	72.8%	9.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1,588	2,138	627	39.5%	775	48.8%	257	12.0%	1,660	77.6%	1,236	98.1%	(79.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10,241	12,090	-	-	6,537	63.8%	2,493	20.6%	9,031	74.7%	7,385	73.1%	(66.2%)
Interest	9,260	9,120	0	-	4,832	52.2%	-	-	4,832	53.0%	-	-	-
Contracted services	44,017	44,905	13,881	31.5%	10,607	24.1%	9,995	22.3%	34,482	76.8%	6,698	70.3%	49.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	3,376	135.5%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	50,196	58,251	15,035	30.0%	19,461	38.8%	11,069	19.0%	45,565	78.2%	10,317	76.8%	7.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Surplus/(Deficit)	64,807	75,252	51,028	-	33,987	-	6,193	-	91,208	-	11,735	-	-
Transfers and subsidies - capital (monetary allocations)	2,639	2,639	-	-	702	26.6%	-	-	702	26.6%	-	-	42.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67,446	77,891	51,028	-	34,689	-	6,193	-	91,910	-	11,735	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67,446	77,891	51,028	-	34,689	-	6,193	-	91,910	-	11,735	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67,446	77,891	51,028	-	34,689	-	6,193	-	91,910	-	11,735	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67,446	77,891	51,028	-	34,689	-	6,193	-	91,910	-	11,735	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		81,617	97,018	8,612	10.6%	19,092	23.4%	10,779	11.1%	38,483	39.7%	28,386	48.4%	(62.0%)
National Government		54,167	73,439	5,803	10.7%	12,728	23.5%	2,897	3.9%	21,429	29.2%	283	65.2%	922.4%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		54,167	73,439	5,803	10.7%	12,728	23.5%	2,897	3.9%	21,429	29.2%	283	65.2%	922.4%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		27,450	23,579	2,809	10.2%	6,364	23.2%	7,881	33.4%	17,054	72.3%	28,103	48.1%	(72.0%)
Capital Expenditure Functional		81,617	97,018	8,612	10.6%	19,092	23.4%	13,731	14.2%	41,435	42.7%	28,386	48.4%	(51.6%)
Municipal governance and administration		10,050	11,605	2,894	28.8%	4,093	40.7%	1,947	16.8%	8,934	77.0%	4,633	55.6%	(58.0%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		10,050	11,605	2,894	28.8%	4,093	40.7%	1,947	16.8%	8,934	77.0%	4,633	51.5%	(58.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		15,595	12,241	331	2.1%	1,785	11.4%	5,191	42.4%	7,307	59.7%	4,988	63.8%	4.1%
Planning and Development		2,100	1,990	-	-	584	27.8%	900	45.2%	1,485	74.6%	543	75.7%	65.8%
Road Transport		11,795	9,751	331	2.8%	1,201	10.2%	4,291	44.0%	5,823	59.7%	4,445	60.1%	(3.5%)
Environmental Protection		1,700	500	-	-	-	-	-	-	-	-	-	-	-
Trading Services		55,973	73,173	5,387	9.6%	13,214	23.6%	6,593	9.0%	25,194	34.4%	18,766	44.2%	(64.9%)
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		54,373	70,420	5,198	9.6%	12,357	22.7%	4,916	7.0%	22,471	31.9%	18,430	42.9%	(73.3%)
Waste Water Management		1,600	2,753	189	11.8%	856	53.5%	1,677	60.9%	2,723	98.9%	336	78.6%	399.9%
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	401,437	414,381	293,135	73.0%	244,400	60.9%	354,179	85.5%	891,714	215.2%	136,656	104.2%	159.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25,138	41,932	151,516	602.7%	123,017	489.4%	94,337	225.0%	368,870	879.7%	31,140	64.5%	202.9%
Transfers and Subsidies - Operational	311,983	311,983	130,569	41.9%	103,129	33.1%	253,915	81.4%	487,613	156.3%	78,645	103.4%	222.9%
Transfers and Subsidies - Capital	54,502	54,502	11,003	20.2%	15,093	27.7%	6,327	11.6%	32,423	59.5%	24,092	2,214.6%	(73.7%)
Interest	9,640	5,760	47	.5%	2,676	27.8%	86	1.5%	2,809	48.8%	2,779	53.9%	(96.9%)
Dividends	173	203	-	-	486	280.7%	(486)	(239.2%)	-	-	-	-	(100.0%)
Payments	(304,181)	(299,196)	(112,176)	36.9%	(130,539)	42.9%	(153,407)	51.3%	(396,121)	132.4%	(107,663)	119.7%	42.5%
Suppliers and employees	(294,921)	(289,937)	(112,176)	38.0%	(130,539)	44.3%	(153,407)	52.9%	(396,121)	136.6%	(107,663)	124.0%	42.5%
Finance charges	(9,260)	(9,260)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	97,256	115,184	180,959	186.1%	113,861	117.1%	200,772	174.3%	495,593	430.3%	28,993	66.4%	592.5%
Cash Flow from Investing Activities													
Receipts	-	-	(451)	-	(162)	-	2,982	-	2,369	-	127	-	2,243.5%
Proceeds on disposal of PPE	-	-	-	-	0	-	-	-	0	-	(328)	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(451)	-	(162)	-	2,982	-	2,369	-	455	-	555.1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81,617)	(97,018)	(8,612)	10.6%	(19,092)	23.4%	(13,731)	14.2%	(41,435)	42.7%	(28,386)	48.4%	(51.6%)
Capital assets	(81,617)	(97,018)	(8,612)	10.6%	(19,092)	23.4%	(13,731)	14.2%	(41,435)	42.7%	(28,386)	48.4%	(51.6%)
Net Cash from(used) Investing Activities	(81,617)	(97,018)	(9,063)	11.1%	(19,254)	23.6%	(10,749)	11.1%	(39,066)	40.3%	(28,259)	48.7%	(62.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12,105)	(12,105)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12,105)	(12,105)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(12,105)	(12,105)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3,533	6,061	171,897	4,864.8%	94,608	2,677.5%	190,023	3,135.3%	456,528	7,532.5%	734	(74.3%)	25,789.5%
Cash/cash equivalents at the year begin:	65,602	10,675	-	-	182,572	278.3%	277,179	2,586.4%	-	-	67,337	61.6%	311.6%
Cash/cash equivalents at the year end:	69,136	16,736	182,572	264.1%	277,179	400.9%	467,203	2,791.6%	467,203	2,791.6%	68,071	110.2%	586.3%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4,409	50.4%	767	8.8%	271	3.1%	3,306	37.8%	8,753	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4,409	50.4%	767	8.8%	271	3.1%	3,306	37.8%	8,753	100.0%

Contact Details

Municipal Manager	Dr Nontobeko Mahlaelela	013 759 8531
Chief Financial Officer	Mr Oupa Mokona	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	366,090	383,926	42,535	11.6%	104,214	28.5%	55,498	14.5%	202,246	52.7%	72,044	73.4%	(23.0%)
Exchange Revenue													
Service charges - Electricity	77,706	102,435	14,575	18.8%	28,526	36.7%	8,500	8.3%	51,601	50.4%	10,587	49.3%	(19.7%)
Service charges - Water	21,121	21,121	2,771	13.1%	3,280	15.5%	10,198	48.3%	16,249	76.9%	5,655	75.3%	80.3%
Service charges - Waste Water Management	14,068	14,068	2,403	17.1%	3,458	24.6%	3,535	25.1%	9,396	66.8%	3,640	72.9%	(2.9%)
Service charges - Waste Management	12,252	12,252	1,977	16.1%	2,871	23.4%	2,879	23.5%	7,726	63.1%	2,842	65.7%	1.3%
Sale of Goods and Rendering of Services	1,594	994	149	9.3%	150	9.4%	143	14.4%	441	44.4%	283	41.0%	(49.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14,277	19,108	3,284	23.0%	4,542	31.8%	4,840	25.3%	12,666	66.3%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	2,318	1,967	390	16.8%	349	15.0%	290	14.7%	1,028	52.3%	513	77.0%	(43.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	49	50	8	17.3%	13	25.9%	8	16.7%	29	58.3%	12	76.2%	(28.7%)
Rental from Fixed Assets	17,440	919	119	7%	290	1.7%	187	20.4%	597	64.9%	4,283	74.8%	(95.6%)
Licence and permits	16	16	-	-	47	299.3%	2	12.7%	49	311.9%	-	23.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3,001	1,288	404	13.5%	119	4.0%	21	1.6%	543	42.2%	2,763	111.9%	(99.3%)
Non-Exchange Revenue													
Property rates	89,239	89,239	11,882	13.3%	19,983	22.4%	17,906	20.1%	49,771	55.8%	17,394	79.0%	2.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14,891	22,351	4,318	29.0%	5,914	39.7%	3,880	17.4%	14,112	63.1%	167	5.3%	2,230.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98,119	98,119	255	3%	34,672	35.3%	360	4%	35,286	36.0%	23,905	100.2%	(98.5%)
Interest	-	-	1	-	1	-	2,748	-	2,750	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	460,436	615,948	110,618	24.0%	62,831	13.6%	77,164	12.5%	250,613	40.7%	22,638	35.5%	240.9%
Employee related costs	134,276	134,276	47,865	35.6%	14,100	10.5%	17,924	13.3%	79,889	59.5%	818	51.4%	2,092.0%
Remuneration of councillors	7,885	7,885	1,920	24.3%	1,544	19.6%	778	9.9%	4,242	53.8%	67	17.2%	1,068.0%
Bulk purchases - electricity	95,960	95,960	27,858	29.0%	17,383	18.1%	28,845	30.1%	74,086	77.2%	18,445	71.9%	56.4%
Inventory consumed	14,908	16,248	1,609	10.8%	1,168	7.8%	2,688	16.5%	5,465	33.6%	(362)	40.0%	(843.1%)
Debt impairment	51,095	140,288	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80,030	81,072	17,206	21.5%	-	-	5,025	6.2%	22,231	27.4%	4,203	5.3%	19.6%
Interest	5,000	20,500	2,885	57.7%	3,877	77.5%	6,613	32.3%	13,375	65.2%	(8,401)	14.7%	(178.7%)
Contracted services	50,732	68,434	5,172	10.2%	15,100	29.8%	10,105	14.8%	30,378	44.4%	5,314	53.6%	90.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1,256	10	-	618	-	272	21.6%	900	71.6%	-	-	(100.0%)
Operational costs	20,550	35,212	6,093	29.6%	9,041	44.0%	4,914	14.0%	20,047	56.9%	2,554	44.8%	92.4%
Losses on disposal of Assets	-	10,716	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	4,100	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94,346)	(232,022)	(68,082)	-	41,383	-	(21,666)	-	(48,366)	-	49,405	-	-
Transfers and subsidies - capital (monetary allocations)	56,712	76,136	5,266	9.3%	35,329	62.3%	1,274	1.7%	41,869	55.0%	8,224	55.3%	(84.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(37,634)	(155,886)	(62,816)	-	76,711	-	(20,393)	-	(6,497)	-	57,630	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(37,634)	(155,886)	(62,816)	-	76,711	-	(20,393)	-	(6,497)	-	57,630	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(37,634)	(155,886)	(62,816)	-	76,711	-	(20,393)	-	(6,497)	-	57,630	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37,634)	(155,886)	(62,816)	-	76,711	-	(20,393)	-	(6,497)	-	57,630	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		58,068	76,067	13,915	24.0%	22,300	38.4%	4,705	6.2%	40,921	53.8%	7,908	47.0%	(40.5%)
National Government		55,683	75,652	13,915	25.0%	22,106	39.7%	4,705	6.2%	40,726	53.8%	7,763	51.3%	(39.4%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		55,683	75,652	13,915	25.0%	22,106	39.7%	4,705	6.2%	40,726	53.8%	7,763	51.3%	(39.4%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,385	415	-	-	195	8.2%	-	-	195	46.9%	145	5.5%	(100.0%)
Capital Expenditure Functional		58,268	76,067	13,928	23.9%	22,300	38.3%	5,497	7.2%	41,725	54.9%	7,908	50.2%	(30.5%)
Municipal governance and administration		700	415	-	-	195	27.8%	-	-	195	46.9%	145	11.1%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		700	415	-	-	195	27.8%	-	-	195	46.9%	145	11.1%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		10,140	10,000	3,926	38.7%	4,765	47.0%	-	-	8,691	86.9%	-	-	-
Community and Social Services		10,000	10,000	3,926	39.3%	4,765	47.7%	-	-	8,691	86.9%	-	-	-
Sport And Recreation		140	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		4,612	13,391	1,894	41.1%	5,155	111.8%	-	-	7,049	52.6%	878	30.6%	(100.0%)
Planning and Development		60	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		4,552	13,391	1,894	41.6%	5,155	113.2%	-	-	7,049	52.6%	878	30.6%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		42,815	52,261	8,109	18.9%	12,185	28.5%	5,497	10.5%	25,791	49.3%	6,885	58.4%	(20.2%)
Energy sources		-	-	-	-	-	-	-	-	-	-	710	95.3%	(100.0%)
Water Management		28,866	34,012	4,974	17.2%	4,740	16.4%	775	2.3%	10,489	30.8%	829	67.3%	(6.5%)
Waste Water Management		10,350	15,467	3,135	30.3%	5,027	48.6%	4,722	30.5%	12,883	83.3%	5,346	56.1%	(11.7%)
Waste Management		3,600	2,782	-	-	2,419	67.2%	-	-	2,419	87.0%	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		



	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	389,780	391,322	37,525	9.6%	103,257	26.5%	40,373	10.3%	181,155	46.3%	92,776	67.2%	(56.5%)
Property rates	82,100	66,929	3,746	4.6%	10,953	13.3%	10,419	15.6%	25,118	37.5%	10,817	49.6%	(3.7%)
Service charges	115,135	112,406	13,643	11.8%	29,476	25.6%	23,146	20.6%	66,265	59.0%	18,005	62.5%	28.6%
Other revenue	35,396	24,574	15,681	44.3%	8,225	23.2%	5,760	23.4%	29,666	120.7%	7,351	13.8%	(21.6%)
Transfers and Subsidies - Operational	98,119	98,119	4,160	4.2%	31,607	32.2%	431	4%	36,198	36.9%	37,635	114.7%	(98.9%)
Transfers and Subsidies - Capital	56,712	87,136	-	-	22,661	40.0%	193	2%	22,854	26.2%	18,944	103.2%	(99.0%)
Interest	2,318	2,158	295	12.7%	335	14.4%	424	19.6%	1,053	48.8%	24	4.4%	1,672.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(354,398)	(378,316)	(26,789)	7.6%	(43,010)	12.1%	(22,790)	6.0%	(92,588)	24.5%	(54,020)	31.4%	(57.8%)
Suppliers and employees	(349,398)	(357,816)	(26,789)	7.7%	(43,010)	12.3%	(22,790)	6.4%	(92,588)	25.9%	(54,020)	33.5%	(57.8%)
Finance charges	(5,000)	(20,500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>35,382</b>	<b>13,006</b>	<b>10,736</b>	<b>30.3%</b>	<b>60,248</b>	<b>170.3%</b>	<b>17,583</b>	<b>135.2%</b>	<b>88,566</b>	<b>681.0%</b>	<b>38,756</b>	<b>495.7%</b>	<b>(54.6%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(58,068)	(76,067)	(16,077)	27.7%	(29,693)	51.1%	(5,287)	7.0%	(51,057)	67.1%	(8,199)	54.4%	(35.5%)
Capital assets	(58,068)	(76,067)	(16,077)	27.7%	(29,693)	51.1%	(5,287)	7.0%	(51,057)	67.1%	(8,199)	54.4%	(35.5%)
<b>Net Cash from(used) Investing Activities</b>	<b>(58,068)</b>	<b>(76,067)</b>	<b>(16,077)</b>	<b>27.7%</b>	<b>(29,693)</b>	<b>51.1%</b>	<b>(5,287)</b>	<b>7.0%</b>	<b>(51,057)</b>	<b>67.1%</b>	<b>(8,199)</b>	<b>54.4%</b>	<b>(35.5%)</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>	-	-	-	-	-	-	-	-	-	-	-	-	-
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>(22,685)</b>	<b>(63,061)</b>	<b>(5,341)</b>	<b>23.5%</b>	<b>30,555</b>	<b>(134.7%)</b>	<b>12,295</b>	<b>(19.5%)</b>	<b>37,510</b>	<b>(59.5%)</b>	<b>30,558</b>	<b>(380.8%)</b>	<b>(59.8%)</b>
Cash/cash equivalents at the year begin:	37,003	37,003	16,211	43.8%	10,870	29.4%	41,425	111.9%	16,211	43.8%	91,895	34.0%	(54.9%)
Cash/cash equivalents at the year end:	14,318	(26,057)	10,870	75.9%	41,425	289.3%	53,720	(206.2%)	53,720	(206.2%)	122,453	(1,519.5%)	(56.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2,089	2.7%	6,575	8.5%	2,823	3.7%	65,580	85.1%	77,068	13.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,441	2.8%	2,466	2.0%	2,581	2.1%	115,507	93.2%	123,994	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,335	2.5%	4,136	1.9%	3,836	1.8%	200,866	93.8%	214,174	37.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,087	2.8%	840	2.2%	888	2.3%	36,026	92.8%	38,842	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,001	2.4%	840	2.0%	804	2.0%	38,562	93.6%	41,207	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.5%	0	.5%	0	.5%	92	98.5%	94	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,009	4.5%	2,927	4.4%	1,545	2.3%	59,221	88.8%	66,701	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	.6%	2	-	2	-	13,446	99.4%	13,530	2.4%	-	-	-	-
<b>Total By Income Source</b>	<b>16,043</b>	<b>2.8%</b>	<b>17,786</b>	<b>3.1%</b>	<b>12,480</b>	<b>2.2%</b>	<b>529,301</b>	<b>92.0%</b>	<b>575,610</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,500	2.3%	7,837	5.2%	2,177	1.4%	136,757	91.0%	150,270	26.1%	-	-	-	-
Commercial	3,442	4.1%	2,148	2.6%	1,797	2.1%	76,396	91.2%	83,783	14.6%	-	-	-	-
Households	9,101	2.7%	7,801	2.3%	8,507	2.5%	316,148	92.6%	341,557	59.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>16,043</b>	<b>2.8%</b>	<b>17,786</b>	<b>3.1%</b>	<b>12,480</b>	<b>2.2%</b>	<b>529,301</b>	<b>92.0%</b>	<b>575,610</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	6,565	4.9%	3,429	2.6%	17,702	13.3%	105,537	79.2%	133,233	39.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5,864	2.9%	3,063	1.5%	4,071	2.0%	190,367	93.6%	203,365	60.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12,429</b>	<b>3.7%</b>	<b>6,492</b>	<b>1.9%</b>	<b>21,773</b>	<b>6.5%</b>	<b>295,904</b>	<b>87.9%</b>	<b>336,598</b>	<b>100.0%</b>

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

### Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	4,923,133	5,297,980	1,260,487	25.6%	1,352,502	27.5%	1,203,381	22.7%	3,816,369	72.0%	990,272	60.2%	21.5%
Exchange Revenue													
Service charges - Electricity	1,857,884	2,057,884	469,924	25.3%	368,244	19.8%	380,858	18.5%	1,219,026	59.2%	322,992	57.5%	17.9%
Service charges - Water	555,504	555,504	100,137	18.0%	108,933	19.6%	108,565	19.5%	317,635	57.2%	100,190	55.0%	8.4%
Service charges - Waste Water Management	171,486	171,486	37,691	22.0%	38,157	22.3%	37,966	22.1%	113,804	66.4%	36,351	64.7%	4.4%
Service charges - Waste Management	215,236	215,236	42,854	19.9%	47,125	21.9%	44,750	20.8%	134,729	62.6%	40,400	54.5%	10.8%
Sale of Goods and Rendering of Services	17,097	20,751	5,353	31.3%	5,030	29.4%	5,133	24.7%	15,517	74.8%	3,948	64.9%	30.0%
Agency services	3,033	3,033	-	-	-	-	-	-	-	-	746	68.3%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370,781	366,366	91,585	24.7%	91,585	24.7%	97,273	26.6%	280,443	76.5%	86,701	60.2%	12.2%
Interest earned from Current and Non Current Assets	9,475	9,475	-	-	-	-	-	-	-	-	2,250	63.7%	(100.0%)
Dividends	210	6,174	1,419	676.2%	1,563	745.2%	1,627	26.4%	4,609	74.7%	41	20.7%	3,827.2%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21,590	18,968	4,734	21.9%	4,754	22.0%	5,196	27.4%	14,683	77.4%	4,061	65.5%	28.0%
Licence and permits	443	332	41	9.2%	125	28.3%	162	48.9%	328	98.9%	163	62.9%	(.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	62,157	53,388	3,077	5.0%	2,031	3.3%	134,635	252.2%	139,742	261.7%	23,907	63.8%	463.2%
Non-Exchange Revenue													
Property rates	865,768	1,065,768	205,932	23.8%	441,912	51.0%	346,818	32.5%	994,662	93.3%	195,118	64.3%	77.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31,634	24,499	7,539	23.8%	4,645	14.7%	2,673	10.9%	14,857	60.6%	5,597	64.5%	(52.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651,104	638,844	268,523	41.2%	213,784	32.8%	9,517	1.5%	491,823	77.0%	148,329	66.8%	(93.6%)
Interest	68,732	90,274	21,678	24.2%	23,459	26.1%	28,219	31.3%	73,355	81.3%	19,477	58.1%	44.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	1,153	-	-	-	1,153	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5,110,124	5,456,554	1,056,264	20.7%	1,449,920	28.4%	886,040	16.2%	3,392,223	62.2%	986,317	50.7%	(10.2%)
Employee related costs	1,166,402	1,166,402	256,342	22.0%	281,617	24.1%	269,048	23.1%	807,007	69.2%	257,422	64.8%	4.5%
Remuneration of councillors	35,836	35,836	7,769	21.7%	9,370	26.1%	9,258	25.8%	26,387	73.7%	8,010	66.8%	15.6%
Bulk purchases - electricity	1,669,349	1,669,349	551,688	33.0%	522,226	31.3%	274,901	16.5%	1,346,815	80.8%	403,838	61.9%	(31.9%)
Inventory consumed	271,695	255,285	36,637	13.5%	67,050	24.7%	77,442	30.3%	181,129	71.0%	61,128	63.2%	26.7%
Debt impairment	768,470	768,470	-	-	-	-	-	-	-	-	120,343	41.7%	(100.0%)
Depreciation and amortisation	311,957	311,957	-	-	251,549	80.6%	-	-	251,549	80.6%	-	-	-
Interest	115,045	185,051	22,796	19.8%	81,355	70.7%	56,006	30.3%	160,157	86.5%	(32,932)	24.7%	(270.1%)
Contracted services	424,828	728,856	118,918	28.0%	193,170	45.5%	171,227	23.5%	483,316	66.3%	138,657	50.1%	23.5%
Transfers and subsidies	5,900	5,900	78	1.3%	-	-	169	2.9%	246	4.2%	19	1.1%	801.7%
Irrecoverable debts written off	129,639	129,639	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Operational costs	210,003	198,809	62,036	29.5%	43,516	20.7%	27,989	14.1%	133,541	67.2%	29,834	44.1%	(6.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1,000	1,000	-	-	67	6.7%	0	-	67	6.7%	-	-	(100.0%)
Surplus/(Deficit)	(186,991)	(158,574)	204,223	-	(97,418)	-	317,341	-	424,146	-	3,955	-	-
Transfers and subsidies - capital (monetary allocations)	204,378	202,978	46,034	22.5%	40,964	20.0%	14,130	7.0%	101,129	49.8%	30,856	60.0%	(54.2%)
Transfers and subsidies - capital (in-kind)	10,000	10,000	-	-	371	3.7%	-	-	371	3.7%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27,387	54,403	250,258	-	(56,083)	-	331,472	-	525,646	-	34,810	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27,387	54,403	250,258	-	(56,083)	-	331,472	-	525,646	-	34,810	-	-
Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27,387	54,403	250,258	-	(56,083)	-	331,472	-	525,646	-	34,810	-	-
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27,387	54,403	250,258	-	(56,083)	-	331,472	-	525,646	-	34,810	-	-

## Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	209,616	211,215	39,698	18.9%	38,211	18.2%	11,823	5.6%	89,732	42.5%	26,927	45.2%	(56.1%)
National Government	202,606	201,978	39,406	19.4%	34,485	17.0%	11,367	5.6%	85,258	42.2%	25,932	50.7%	(56.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	202,606	201,978	39,406	19.4%	34,485	17.0%	11,367	5.6%	85,258	42.2%	25,932	50.7%	(56.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7,010	9,237	292	4.2%	3,726	53.1%	456	4.9%	4,474	48.4%	994	6.3%	(54.1%)
Capital Expenditure Functional	209,616	211,215	39,698	18.9%	38,211	18.2%	11,823	5.6%	89,732	42.5%	26,927	45.2%	(56.1%)
Municipal governance and administration	6,470	6,970	145	2.2%	3,690	57.0%	266	3.8%	4,100	58.6%	633	12.7%	(58.0%)
Executive and Council	135	-	67	49.6%	135	29.8%	40	107	79.3%	-	-	-	-
Finance and administration	6,335	6,835	78	1.2%	3,650	57.6%	266	3.9%	3,993	58.4%	633	12.7%	(58.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	135	1,177	148	109.3%	-	-	-	-	148	12.5%	648	38.4%	(100.0%)
Community and Social Services	135	185	148	109.3%	-	-	-	-	148	79.7%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	648	46.2%	(100.0%)
Public Safety	-	992	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31,104	26,789	721	2.3%	3,799	12.2%	1,485	5.5%	6,005	22.4%	361	12.6%	310.9%
Planning and Development	270	344	-	-	36	13.4%	112	32.6%	148	43.1%	85	4.6%	31.0%
Road Transport	30,834	25,834	721	2.3%	3,763	12.2%	1,373	5.3%	5,857	22.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	611	-	-	-	-	-	276	32.5%	(100.0%)
Trading Services	171,907	176,279	38,685	22.5%	30,722	17.9%	10,072	5.7%	79,479	45.1%	25,284	47.7%	(60.2%)
Energy sources	26,026	26,026	3,744	14.4%	6,408	24.6%	111	4%	10,263	39.4%	11,785	33.4%	(99.1%)
Water Management	63,746	63,118	17,648	27.7%	10,041	15.8%	2,203	3.5%	29,892	47.4%	4,843	53.2%	(54.5%)
Waste Water Management	82,000	87,000	17,293	21.1%	14,272	17.4%	7,680	8.8%	39,246	45.1%	8,333	57.6%	(7.8%)
Waste Management	135	135	-	-	-	-	78	58.0%	78	58.0%	323	44.3%	(75.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

### Part 3: Cash Receipts and Payments

	2024/25					2023/24
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	4,246,598	4,490,609	1,009,989	23.8%	905,394	21.3%	806,523	18.0%	2,721,906	60.6%	744,139	53.5%	8.4%
Property rates	692,614	799,326	131,385	19.0%	154,429	22.3%	129,378	16.2%	415,192	51.9%	117,037	50.2%	10.5%
Service charges	2,612,844	2,250,083	449,008	17.2%	488,368	18.7%	411,575	18.3%	1,348,952	60.0%	379,434	45.1%	8.5%
Other revenue	133,439	584,331	55,827	41.8%	(14,742)	(11.0%)	180,448	30.9%	221,533	37.9%	38,679	85.8%	366.5%
Transfers and Subsidies - Operational	612,525	637,524	271,232	44.3%	226,144	36.9%	47,934	7.5%	545,310	85.5%	173,126	74.3%	(72.3%)
Transfers and Subsidies - Capital	185,544	203,750	102,430	55.2%	51,054	27.5%	37,152	18.2%	190,636	93.6%	35,864	84.6%	3.6%
Interest	9,632	15,596	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	106	-	141	-	36	-	283	-	-	-	(100.0%)
Payments	(4,058,136)	(4,246,488)	(799,180)	19.7%	(687,215)	16.9%	(586,616)	13.8%	(2,073,012)	48.8%	(865,903)	51.1%	(32.3%)
Suppliers and employees	(3,937,191)	(4,055,537)	(799,180)	20.3%	(687,215)	17.5%	(586,616)	14.5%	(2,073,012)	51.1%	(865,903)	53.2%	(32.3%)
Finance charges	(115,045)	(185,051)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5,900)	(5,900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	188,462	244,121	210,809	111.9%	218,180	115.8%	219,908	90.1%	648,895	265.8%	(121,765)	90.3%	(280.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190,882)	(211,215)	(57,943)	30.4%	(39,308)	20.6%	(25,015)	11.8%	(122,266)	57.9%	(29,486)	58.6%	(15.2%)
Capital assets	(190,882)	(211,215)	(57,943)	30.4%	(39,308)	20.6%	(25,015)	11.8%	(122,266)	57.9%	(29,486)	58.6%	(15.2%)
Net Cash from(used) Investing Activities	(190,882)	(211,215)	(57,943)	30.4%	(39,308)	20.6%	(25,015)	11.8%	(122,266)	57.9%	(29,486)	58.6%	(15.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2,420)	32,905	152,866	(6,315.5%)	178,871	(7,389.9%)	194,891	592.3%	526,629	1,600.4%	(151,250)	13,642.8%	(228.9%)
Cash/cash equivalents at the year begin:	17,554	15,134	48,130	274.2%	198,136	1,128.7%	377,008	2,491.1%	48,130	318.0%	261,168	233.4%	44.4%
Cash/cash equivalents at the year end:	15,134	48,039	198,136	1,309.2%	377,008	2,491.2%	571,899	1,190.5%	571,899	1,190.5%	109,918	684.3%	420.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36,914	1.7%	31,717	1.5%	27,958	1.3%	2,068,124	95.5%	2,164,713	20.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102,193	4.8%	64,944	3.1%	57,667	2.7%	1,897,204	89.4%	2,122,008	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	105,024	6.1%	78,911	4.6%	75,220	4.4%	1,469,410	85.0%	1,728,564	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12,631	1.6%	10,368	1.3%	9,021	1.2%	736,981	95.8%	769,001	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15,515	2.5%	11,773	1.9%	11,033	1.8%	589,571	93.9%	627,892	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	500	14.8%	2,887	85.2%	3,387	-	-	-	-	-
Interest on Arrear Debtor Accounts	43,116	3.1%	42,271	3.1%	41,284	3.0%	1,255,059	90.8%	1,381,731	13.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	580	-	248	-	74	-	1,637,913	99.9%	1,638,816	15.7%	-	-	-	-
Total By Income Source	315,972	3.0%	240,232	2.3%	222,759	2.1%	9,657,148	92.5%	10,436,112	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,422	4.8%	6,453	3.6%	5,482	3.1%	156,750	88.5%	177,108	1.7%	-	-	-	-
Commercial	215,091	2.5%	187,544	2.2%	173,164	2.0%	8,096,617	93.4%	8,672,416	83.1%	-	-	-	-
Households	92,459	5.8%	46,236	2.9%	44,112	2.8%	1,403,782	88.5%	1,586,588	15.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	315,972	3.0%	240,232	2.3%	222,759	2.1%	9,657,148	92.5%	10,436,112	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22,847	.3%	49,421	.7%	116,263	1.7%	6,516,460	97.2%	6,704,990	71.1%
Bulk Water	11,626	17.5%	-	-	-	-	54,861	82.5%	66,487	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	0	100.0%	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57,766	2.2%	7,469	.3%	13,831	.5%	2,579,865	97.0%	2,658,930	28.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	92,238	1.0%	56,889	.6%	130,093	1.4%	9,151,186	97.0%	9,430,407	100.0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Maysela	013 690 6208
Chief Financial Officer	Mr Siphio K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	631,427	900,068	234,313	37.1%	210,536	33.3%	97,755	10.9%	542,604	60.3%	160,205	78.3%	(39.0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3,150	3,150	63	2.0%	663	21.0%	996	31.6%	1,722	54.7%	(342)	26.8%	(390.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	39	9	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26,323	26,323	2,681	10.2%	3,561	13.5%	2,226	8.5%	8,468	32.2%	2,128	27.5%	4.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	210	210	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	945	945	129	13.6%	452	47.9%	226	23.9%	807	85.4%	328	91.2%	(31.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12,192	17,192	4,202	34.5%	4,058	33.3%	364	2.1%	8,624	50.2%	4,653	59.6%	(92.2%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	588,568	852,239	227,238	38.6%	201,801	34.3%	93,944	11.0%	522,982	61.4%	153,438	80.7%	(38.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	647,662	916,589	161,748	25.0%	198,114	30.6%	104,138	11.4%	464,001	50.6%	140,370	63.9%	(25.8%)
Employee related costs	238,516	238,476	53,850	22.6%	61,380	25.7%	58,609	24.6%	173,839	72.9%	55,731	72.1%	5.2%
Remuneration of councillors	16,740	16,740	3,597	21.5%	4,002	23.9%	3,907	23.3%	11,506	68.7%	3,604	71.6%	8.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3,797	3,694	391	10.3%	943	24.8%	668	18.1%	2,001	54.2%	769	51.6%	(13.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28,162	28,162	5,679	20.2%	5,654	20.1%	5,507	19.6%	16,840	59.8%	5,580	65.0%	(1.3%)
Interest	1,554	1,554	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38,926	38,335	7,742	19.9%	6,504	16.7%	4,734	12.3%	18,980	49.5%	6,095	72.1%	(22.3%)
Transfers and subsidies	245,431	515,205	74,551	30.4%	97,716	39.8%	15,279	3.0%	187,547	36.4%	57,025	59.7%	(73.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	74,535	74,422	15,938	21.4%	21,915	29.4%	15,435	20.7%	53,288	71.6%	11,567	60.4%	33.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16,235)	(16,521)	72,564	-	12,421	-	(6,383)	-	78,603	-	19,835	-	-
Transfers and subsidies - capital (monetary allocations)	2,597	7,597	219	8.4%	1,140	43.9%	1,487	19.6%	2,845	37.5%	1,511	88.2%	(1.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13,638)	(8,924)	72,783		13,561		(4,896)		81,448		21,346		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(13,638)	(8,924)	72,783		13,561		(4,896)		81,448		21,346		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13,638)	(8,924)	72,783		13,561		(4,896)		81,448		21,346		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13,638)	(8,924)	72,783		13,561		(4,896)		81,448		21,346		

**Part 2: Capital Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	500	-	-	-	-	-	-	-	-	-	-	-	-
National Government	500	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3,620	3,334	27	.7%	774	21.4%	492	14.7%	1,293	38.8%	2,036	89.6%	(75.9%)
Municipal governance and administration	3,620	3,334	27	.7%	774	21.4%	492	14.7%	1,293	38.8%	2,032	89.6%	(75.8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3,620	3,334	27	.7%	774	21.4%	492	14.7%	1,293	38.8%	2,032	89.6%	(75.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	634,024	912,665	350,067	55.2%	222,745	35.1%	110,123	12.1%	682,936	74.8%	204,804	83.1%	(46.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3,150	3,150	72	2.3%	762	24.2%	1,096	34.8%	1,930	61.3%	(394)	30.8%	(378.5%)
Other revenue	1,235	1,205	28,118	2,276.0%	6,185	500.6%	4,621	383.4%	38,924	3,229.0%	11,634	1,763.7%	(60.3%)
Transfers and Subsidies - Operational	600,718	869,389	313,062	52.1%	214,335	35.7%	98,575	11.3%	625,972	72.0%	185,370	77.1%	(46.8%)
Transfers and Subsidies - Capital	2,597	12,597	6,934	267.0%	-	-	4,579	36.3%	11,513	91.4%	6,910	308.6%	(33.7%)
Interest	26,323	26,323	1,881	7.1%	1,464	5.6%	1,252	4.8%	4,597	17.5%	1,283	15.8%	(2.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619,613)	(888,539)	(29,327)	4.7%	(36,131)	5.8%	(14,531)	1.6%	(79,989)	9.0%	(46,436)	17.7%	(68.7%)
Suppliers and employees	(619,613)	(888,539)	(29,327)	4.7%	(36,131)	5.8%	(14,531)	1.6%	(79,989)	9.0%	(46,436)	17.7%	(68.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	14,411	24,125	320,740	2,225.7%	186,614	1,294.9%	95,592	396.2%	602,947	2,499.2%	158,369	2,071.8%	(39.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,620)	(3,334)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(3,620)	(3,334)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(3,620)	(3,334)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10,791	20,791	320,740	2,972.3%	186,614	1,729.3%	95,592	459.8%	602,947	2,900.0%	158,369	3,027.7%	(39.6%)
Cash/cash equivalents at the year begin:	255,951	255,951	148,647	58.1%	488,623	190.9%	675,236	263.8%	148,647	58.1%	644,901	95.2%	4.7%
Cash/cash equivalents at the year end:	266,742	276,742	488,623	183.2%	675,236	253.1%	770,829	278.5%	770,829	278.5%	803,269	292.7%	(4.0%)

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	9.7%	94	30.5%	17	5.6%	167	54.1%	309	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30	9.7%	94	30.5%	17	5.6%	167	54.1%	309	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3,300,378	3,306,726	777,492	23.6%	739,526	22.4%	707,885	21.4%	2,224,904	67.3%	646,117	63.2%	9.6%
Exchange Revenue													
Service charges - Electricity	994,107	994,107	195,623	19.7%	187,050	18.8%	232,923	23.4%	615,597	61.9%	129,271	43.8%	80.2%
Service charges - Water	714,085	714,085	128,453	18.0%	124,091	17.4%	125,941	17.6%	378,486	53.0%	113,238	49.0%	11.2%
Service charges - Waste Water Management	182,706	182,706	40,720	22.3%	40,726	22.3%	40,109	22.0%	121,555	66.5%	32,493	63.1%	23.4%
Service charges - Waste Management	180,036	180,036	38,913	21.6%	38,945	21.6%	38,488	21.4%	116,346	64.6%	37,229	62.0%	3.4%
Sale of Goods and Rendering of Services	6,455	7,289	1,280	19.8%	2,450	38.0%	1,239	17.0%	4,969	68.2%	1,890	105.3%	(34.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213,599	213,599	63,953	29.9%	57,859	27.1%	56,976	26.7%	178,788	83.7%	63,752	87.7%	(10.6%)
Interest earned from Current and Non Current Assets	16,375	16,375	1,650	10.1%	1,613	9.9%	61	4%	3,324	20.3%	3,010	81.7%	(98.0%)
Dividends	25	25	171	683.1%	-	-	(171)	(683.1%)	-	-	-	-	(100.0%)
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5,698	10,468	1,941	34.1%	2,152	37.8%	2,718	26.0%	6,811	65.1%	1,460	92.6%	86.1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5,851	6,508	692	11.8%	295	5.0%	152	2.3%	1,139	17.5%	1,081	12.5%	(85.9%)
Non-Exchange Revenue													
Property rates	445,250	445,250	96,861	21.8%	98,052	22.0%	90,267	20.3%	285,181	64.0%	101,770	68.6%	(11.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19,836	18,730	2,268	11.4%	2,273	11.5%	1,899	10.1%	6,440	34.4%	1,032	14.3%	84.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492,163	493,357	196,342	39.9%	170,590	34.7%	109,629	22.2%	476,562	96.6%	116,326	99.2%	(5.8%)
Interest	21,688	21,688	8,625	39.8%	8,364	38.6%	7,653	35.3%	24,642	113.6%	8,106	85.1%	(5.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	5,066	-	-	-	5,066	-	35,459	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3,988,528	3,959,362	917,276	23.0%	712,512	17.9%	1,171,091	29.6%	2,800,878	70.7%	760,224	77.2%	54.0%
Employee related costs	787,368	787,368	169,598	21.5%	185,207	23.5%	192,444	24.4%	547,249	69.5%	161,083	70.0%	19.5%
Remuneration of councillors	35,480	35,480	7,706	21.7%	8,996	25.4%	7,978	22.5%	24,680	69.6%	7,717	83.2%	3.4%
Bulk purchases - electricity	853,967	1,101,613	435,823	51.0%	173,133	20.3%	217,788	19.8%	826,744	75.0%	208,993	101.0%	4.2%
Inventory consumed	515,279	553,148	140,229	27.2%	106,372	20.6%	157,627	28.5%	404,228	73.1%	193,979	79.5%	(18.7%)
Debt impairment	988,750	504,766	-	-	-	-	416,241	82.5%	416,241	82.5%	-	-	(100.0%)
Depreciation and amortisation	165,837	145,837	32,522	19.6%	29,205	17.6%	30,114	20.6%	91,840	63.0%	31,368	46.2%	(4.0%)
Interest	140,087	170,087	48,044	34.3%	43,410	31.0%	64,814	38.1%	156,269	91.9%	40,168	182.9%	61.4%
Contracted services	329,863	456,579	55,895	16.9%	113,050	34.3%	49,347	10.8%	218,292	47.8%	51,326	58.8%	(3.9%)
Transfers and subsidies	28,361	37,361	9,619	33.9%	9,109	32.1%	10,080	27.0%	28,807	77.1%	10,379	79.6%	(2.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	143,537	167,125	17,841	12.4%	38,970	27.1%	24,658	14.8%	81,469	48.7%	19,174	55.5%	28.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	5,059	-	-	-	5,059	-	36,037	-	(100.0%)
Surplus/(Deficit)	(688,150)	(652,636)	(139,784)	-	27,015	-	(463,206)	-	(575,975)	-	(114,107)	-	-
Transfers and subsidies - capital (monetary allocations)	117,651	126,934	36,326	30.9%	55,803	47.4%	12,418	9.8%	104,547	82.4%	43,426	92.0%	(71.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(471,428)	-	(70,681)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(471,428)	-	(70,681)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(471,428)	-	(70,681)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(570,499)	(525,702)	(103,458)	-	82,818	-	(450,788)	-	(471,428)	-	(70,681)	-	-

**Part 2: Capital Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	273,653	304,143	49,631	18.1%	71,607	26.2%	25,042	8.2%	146,280	48.1%	45,503	67.5%	(45.0%)
National Government	114,053	123,313	38,294	33.6%	41,200	36.1%	9,204	7.5%	88,699	71.9%	26,413	90.1%	(65.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	5,776	65.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114,053	123,313	38,294	33.6%	41,200	36.1%	9,204	7.5%	88,699	71.9%	32,189	88.0%	(71.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159,600	180,830	11,337	7.1%	30,407	19.1%	15,838	8.8%	57,581	31.8%	13,314	32.7%	19.0%
Capital Expenditure Functional	273,903	304,143	49,631	18.1%	71,607	26.1%	26,073	8.6%	147,311	48.4%	45,503	67.6%	(42.7%)
Municipal governance and administration	37,050	29,380	447	1.2%	2,970	8.0%	5,825	19.8%	9,242	31.5%	860	50.0%	577.5%
Executive and Council	300	630	19	6.2%	15	4.8%	199	31.6%	232	36.8%	-	48.4%	(100.0%)
Finance and administration	36,750	28,750	428	1.2%	2,955	8.0%	5,626	19.6%	9,010	31.3%	860	50.1%	554.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17,150	11,550	8	-	23	1%	372	3.2%	402	3.5%	843	31.1%	(55.9%)
Community and Social Services	10,150	8,000	8	1%	23	2%	(8)	(1.1%)	23	3%	824	68.8%	(100.9%)
Sport And Recreation	7,000	3,500	-	-	-	-	379	10.8%	379	10.8%	-	-	(100.0%)
Public Safety	-	50	-	-	-	-	-	-	-	-	19	1.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67,426	72,043	15,703	23.3%	19,366	28.7%	2,789	3.9%	37,858	52.5%	22,578	74.3%	(87.6%)
Planning and Development	57,276	56,893	15,703	27.4%	19,341	33.8%	2,434	4.3%	37,478	65.9%	16,426	81.8%	(85.2%)
Road Transport	10,150	15,150	-	-	25	2%	355	2.3%	380	2.5%	5,811	68.0%	(93.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	341	6.9%	(100.0%)
Trading Services	152,277	191,171	33,473	22.0%	49,249	32.3%	17,087	8.9%	99,809	52.2%	21,222	64.7%	(19.5%)
Energy sources	67,390	101,390	23,099	34.3%	30,603	45.4%	10,672	10.5%	64,374	63.5%	12,197	76.9%	(12.5%)
Water Management	30,000	31,000	-	-	78	3%	6,497	21.0%	6,575	21.2%	5,964	88.6%	8.9%
Waste Water Management	38,083	41,976	3,020	7.9%	8,667	22.8%	2,561	6.1%	14,247	33.9%	3,060	24.0%	(16.3%)
Waste Management	16,804	16,804	7,354	43.8%	9,901	58.9%	(2,643)	(15.7%)	14,612	87.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	3,292,150	3,295,807	701,547	21.3%	653,116	19.8%	576,005	17.5%	1,930,668	58.6%	555,725	63.7%	3.6%
Property rates	421,981	424,301	81,382	19.3%	81,165	19.2%	83,332	19.6%	245,879	57.9%	89,834	74.0%	(7.2%)
Service charges	2,206,114	2,206,114	351,102	15.9%	334,655	15.2%	336,100	15.2%	1,021,857	46.3%	284,781	50.9%	18.0%
Other revenue	37,841	38,849	10,974	29.0%	21,956	58.0%	13,470	34.7%	46,400	119.4%	12,905	84.3%	4.4%
Transfers and Subsidies - Operational	492,163	492,163	209,494	42.6%	153,817	31.3%	125,976	25.6%	489,287	99.4%	117,867	102.3%	6.9%
Transfers and Subsidies - Capital	117,651	117,541	46,587	39.6%	58,514	49.7%	14,440	12.3%	119,541	101.7%	47,674	62.6%	(69.7%)
Interest	16,375	16,814	2,008	12.3%	3,008	18.4%	2,687	16.0%	7,704	45.8%	2,663	67.7%	9%
Dividends	25	25	-	-	-	-	-	-	-	-	-	-	-
Payments	(2,796,944)	(3,268,549)	(406,245)	14.5%	(430,347)	15.4%	(302,826)	9.3%	(1,139,418)	34.9%	(249,239)	39.9%	21.5%
Suppliers and employees	(2,796,944)	(3,238,549)	(406,245)	14.5%	(430,347)	15.4%	(302,826)	9.4%	(1,139,418)	35.2%	(249,239)	39.9%	21.5%
Finance charges	-	(30,000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	495,206	27,258	295,302	59.6%	222,768	45.0%	273,179	1,002.2%	791,250	2,902.9%	306,486	417.9%	(10.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192,253)	(223,127)	(56,009)	29.1%	(44,954)	23.4%	(32,752)	14.7%	(133,714)	59.9%	(51,308)	81.4%	(36.2%)
Capital assets	(192,253)	(223,127)	(56,009)	29.1%	(44,954)	23.4%	(32,752)	14.7%	(133,714)	59.9%	(51,308)	81.4%	(36.2%)
Net Cash from(used) Investing Activities	(192,253)	(223,127)	(56,009)	29.1%	(44,954)	23.4%	(32,752)	14.7%	(133,714)	59.9%	(51,308)	74.3%	(36.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	302,952	(195,869)	239,294	79.0%	177,815	58.7%	240,428	(122.7%)	657,536	(335.7%)	255,178	(1,904.0%)	(5.8%)
Cash/cash equivalents at the year begin:	256,446	256,446	26,162	10.2%	265,053	103.4%	482,867	172.7%	26,162	10.2%	452,009	67.9%	(2.0%)
Cash/cash equivalents at the year end:	559,398	60,577	265,053	47.4%	442,867	79.2%	683,295	1,128.0%	683,295	1,128.0%	707,187	313.3%	(3.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49,185	4.2%	24,262	2.1%	18,782	1.6%	1,080,571	92.1%	1,172,801	30.3%	(92,729)	(7.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39,778	8.2%	15,900	3.3%	12,353	2.6%	414,559	85.9%	482,591	12.5%	(37,789)	(7.8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	25,892	6.9%	10,993	2.9%	10,090	2.7%	326,959	87.4%	373,934	9.7%	(14,674)	(3.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14,032	3.3%	10,232	2.4%	9,303	2.2%	395,576	92.2%	429,143	11.1%	(43,583)	(10.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	13,229	3.3%	9,601	2.4%	8,901	2.2%	365,672	92.0%	397,404	10.3%	(39,362)	(9.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21,813	2.2%	21,351	2.2%	22,286	2.3%	916,979	93.3%	982,428	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	.6%	3,938	11.1%	487	1.4%	30,824	87.0%	35,448	.9%	(35,905)	(101.3%)	-	-
Total By Income Source	164,128	4.2%	96,277	2.5%	82,202	2.1%	3,531,141	91.2%	3,873,748	100.0%	(264,041)	(6.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,506	8.8%	4,728	9.3%	1,845	3.6%	39,948	78.3%	51,027	1.3%	-	-	-	-
Commercial	47,483	15.8%	7,470	2.5%	6,784	2.3%	238,732	79.5%	300,469	7.8%	(172)	(.1%)	-	-
Households	112,139	3.2%	84,078	2.4%	73,573	2.1%	3,252,461	92.3%	3,522,252	90.9%	(263,869)	(7.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	164,128	4.2%	96,277	2.5%	82,202	2.1%	3,531,141	91.2%	3,873,748	100.0%	(264,041)	(6.8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104,764	4.4%	19,335	.8%	132,099	5.5%	2,151,228	89.4%	2,407,425	38.2%
Bulk Water	-	-	6,582	3.9%	14,437	8.6%	147,017	87.5%	168,036	2.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59,718	1.6%	20,786	.6%	31,740	.9%	3,620,380	97.0%	3,732,625	59.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	164,482	2.6%	46,704	.7%	178,275	2.8%	5,918,625	93.8%	6,308,086	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1,247,229	1,256,651	372,508	29.9%	259,492	20.8%	338,909	27.0%	970,909	77.3%	333,213	71.2%	1.7%
Exchange Revenue													
Service charges - Electricity	507,626	435,835	136,115	26.8%	45,514	9.0%	122,287	28.1%	303,915	69.7%	123,560	70.6%	(1.0%)
Service charges - Water	78,122	82,565	20,176	25.8%	19,420	24.9%	22,105	26.8%	61,701	74.7%	36,046	39.4%	(38.7%)
Service charges - Waste Water Management	71,223	82,456	20,799	29.2%	20,429	28.7%	20,325	24.7%	61,554	74.7%	38,543	140.0%	(47.3%)
Service charges - Waste Management	53,900	61,616	15,195	28.2%	14,918	27.7%	14,698	23.9%	44,811	72.7%	30,327	136.3%	(51.5%)
Sale of Goods and Rendering of Services	1,618	2,644	604	37.3%	816	50.4%	539	20.4%	1,959	74.1%	248	32.7%	117.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83,241	83,241	-	-	-	-	-	-	-	-	21,609	74.0%	(100.0%)
Interest earned from Current and Non Current Assets	1,078	440	54	5.0%	36	3.3%	1,607	365.3%	1,697	385.8%	799	114.3%	101.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,849	2,563	652	22.9%	638	22.4%	630	24.6%	1,921	74.9%	557	58.6%	13.1%
Licence and permits	50	250	2	3.3%	180	359.9%	26	10.6%	208	83.2%	-	85.5%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	163	34	12.5%	46	16.8%	44	27.2%	125	76.5%	45	43.3%	(1.8%)
Non-Exchange Revenue													
Property rates	219,697	251,399	61,979	28.2%	63,001	28.7%	62,841	25.0%	187,821	74.7%	39,154	39.4%	60.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,865	4,510	467	16.3%	262	9.1%	227	5.0%	956	21.2%	61	7.5%	275.2%
Licences or permits	4	-	-	-	-	-	-	-	-	-	-	62.0%	-
Transfer and subsidies - Operational	185,568	185,568	77,656	41.8%	57,530	31.0%	54,748	29.5%	189,934	102.4%	42,265	98.2%	29.5%
Interest	39,113	67,259	38,776	99.1%	36,701	93.8%	38,830	57.7%	114,307	170.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(3,859)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,621,919	1,621,174	323,111	19.9%	293,273	18.1%	296,554	18.3%	912,938	56.3%	105,398	54.8%	181.4%
Employee related costs	338,791	337,151	314	1%	53,680	15.8%	32,894	9.8%	86,887	25.8%	27,466	56.8%	19.8%
Remuneration of councillors	14,435	15,972	2,095	14.5%	128	9%	9,443	59.1%	11,666	73.0%	2,193	73.6%	330.5%
Bulk purchases - electricity	574,872	574,872	256,881	44.7%	134,610	23.4%	112,087	19.5%	503,578	87.6%	65,445	72.4%	71.3%
Inventory consumed	82,506	45,539	3,983	4.8%	3,484	4.2%	32,854	72.1%	40,321	88.5%	5,783	20.5%	468.1%
Debt impairment	206,986	183,569	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57,511	69,632	-	-	-	-	-	-	-	-	-	16.7%	-
Interest	68,256	84,506	18,623	27.3%	27,203	39.9%	50,147	59.3%	95,974	113.6%	(37,330)	68.1%	(234.3%)
Contracted services	128,086	153,566	26,103	20.4%	25,085	19.6%	42,697	27.8%	93,885	61.1%	25,582	69.1%	66.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	77,654	76,654	5,244	6.8%	26,513	34.1%	1,309	1.7%	33,066	43.1%	3,172	4.1%	(58.7%)
Operational costs	72,823	74,049	9,868	13.6%	22,570	31.0%	15,124	20.4%	47,561	64.2%	13,086	65.5%	15.6%
Losses on disposal of Assets	-	3,122	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	2,541	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(374,689)	(364,523)	49,397	-	(33,782)	-	42,355	-	57,971	-	227,815	-	-
Transfers and subsidies - capital (monetary allocations)	50,113	50,039	11,746	23.4%	10,343	20.6%	19,100	38.2%	41,189	82.3%	589	34.8%	3,144.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	99,159	-	228,404	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	99,159	-	228,404	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	99,159	-	228,404	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(324,576)	(314,484)	61,143	-	(23,439)	-	61,455	-	99,159	-	228,404	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		73,863	80,244	14,210	19.2%	21,200	28.7%	9,317	11.6%	44,727	55.7%	8,289	40.9%	12.4%
National Government		60,113	60,099	12,953	21.5%	20,417	34.0%	7,902	13.1%	41,271	68.7%	4,300	31.1%	83.8%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		60,113	60,099	12,953	21.5%	20,417	34.0%	7,902	13.1%	41,271	68.7%	4,300	31.1%	83.8%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13,750	20,145	1,257	9.1%	783	5.7%	1,416	7.0%	3,456	17.2%	3,988	56.2%	(64.5%)
Capital Expenditure Functional		73,863	80,244	14,210	19.2%	21,200	28.7%	9,317	11.6%	44,727	55.7%	8,289	40.9%	12.4%
Municipal governance and administration		13,700	13,702	1,257	9.2%	783	5.7%	734	5.4%	2,774	20.2%	1,292	32.2%	(43.2%)
Executive and Council		1,500	1,400	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		12,200	12,302	1,257	10.3%	783	6.4%	734	6.0%	2,774	22.6%	1,292	32.2%	(43.2%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		8,850	4,850	902	10.2%	-	-	1,186	24.5%	2,088	43.1%	-	-	(100.0%)
Community and Social Services		8,800	4,800	902	10.3%	-	-	1,186	24.7%	2,088	43.5%	-	-	(100.0%)
Sport And Recreation		50	50	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		10,000	10,060	-	-	3,246	32.5%	1,087	10.8%	4,333	43.1%	-	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		10,000	10,060	-	-	3,246	32.5%	1,087	10.8%	4,333	43.1%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		41,313	51,632	12,051	29.2%	17,171	41.6%	6,310	12.2%	35,532	68.8%	6,996	51.5%	(9.8%)
Energy sources		26,184	41,647	10,281	39.3%	13,809	52.7%	6,310	15.2%	30,400	73.0%	607	35.7%	940.4%
Water Management		3,234	3,234	1,739	53.8%	571	17.7%	-	-	2,310	71.4%	3,694	42.8%	(100.0%)
Waste Water Management		2,500	2,500	-	-	2,174	87.0%	-	-	2,174	87.0%	-	27.3%	-
Waste Management		9,395	4,251	30	3%	617	6.6%	-	-	648	15.2%	2,696	80.6%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	1,123,030	1,122,392	334,186	29.8%	382,582	34.1%	347,663	31.0%	1,064,431	94.8%	268,544	92.8%	29.5%
Property rates	175,758	175,758	30,223	17.2%	43,981	25.0%	32,602	18.5%	106,807	60.8%	24,887	44.0%	31.0%
Service charges	568,696	568,696	133,422	23.5%	148,610	26.1%	146,605	25.8%	428,637	75.4%	124,524	87.2%	17.7%
Other revenue	102,703	102,703	13,151	12.8%	18,812	18.3%	344	.3%	32,307	31.5%	5,659	56.3%	(93.9%)
Transfers and Subsidies - Operational	185,568	185,568	79,173	42.7%	59,789	32.2%	55,034	29.7%	193,996	104.5%	53,440	105.8%	3.0%
Transfers and Subsidies - Capital	50,113	50,113	78,019	155.7%	102,685	204.9%	107,603	214.7%	288,307	575.3%	59,366	275.7%	81.3%
Interest	40,191	39,553	199	.5%	8,704	21.7%	5,476	13.8%	14,379	36.4%	668	-	720.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,048,787)	(1,151,590)	(210,331)	20.1%	(97,304)	9.3%	(157,539)	13.7%	(465,174)	40.4%	(85,488)	29.0%	84.3%
Suppliers and employees	(980,531)	(1,083,334)	(210,331)	21.5%	(97,304)	9.9%	(157,539)	14.5%	(465,174)	42.9%	(85,488)	29.0%	84.3%
Finance charges	(68,256)	(68,256)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	74,243	(29,198)	123,855	166.8%	285,279	384.2%	190,124	(651.2%)	599,257	(2,052.4%)	183,056	(121.2%)	3.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73,863)	(73,863)	(16,875)	22.8%	(23,107)	31.3%	(10,227)	13.8%	(50,209)	68.0%	(8,534)	48.4%	19.8%
Capital assets	(73,863)	(73,863)	(16,875)	22.8%	(23,107)	31.3%	(10,227)	13.8%	(50,209)	68.0%	(8,534)	48.4%	19.8%
Net Cash from(used) Investing Activities	(73,863)	(73,863)	(16,875)	22.8%	(23,107)	31.3%	(10,227)	13.8%	(50,209)	68.0%	(8,534)	48.4%	19.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	380	(103,061)	106,980	28,184.3%	262,172	69,070.0%	179,896	(174.6%)	549,048	(532.7%)	174,522	(87.0%)	3.1%
Cash/cash equivalents at the year begin:	9,039	39,035	4,959	54.9%	121,981	1,349.5%	384,150	984.1%	4,959	12.7%	248,415	200.5%	54.6%
Cash/cash equivalents at the year end:	9,418	(64,026)	121,981	1,295.1%	384,150	4,078.7%	564,047	(881.0%)	564,047	(881.0%)	422,937	(95.6%)	33.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,575	1.7%	5,764	1.3%	5,362	1.2%	436,193	95.9%	454,893	18.6%	(4)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37,994	9.5%	16,190	4.0%	15,847	4.0%	329,930	82.5%	399,961	16.3%	(2)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17,553	3.9%	13,593	3.0%	12,731	2.8%	411,018	90.4%	454,896	18.6%	(243)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7,637	2.7%	6,803	2.4%	6,633	2.4%	258,387	92.5%	279,461	11.4%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,836	2.7%	5,111	2.4%	5,003	2.3%	199,594	92.6%	215,544	8.8%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8,929	100.0%	8,929	4%	-	-	-	-
Interest on Arrear Debtor Accounts	13,070	2.1%	12,815	2.0%	13,061	2.1%	588,263	93.8%	627,208	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	.2%	10	.1%	8	.1%	7,542	99.6%	7,575	.3%	-	-	-	-
Total By Income Source	89,678	3.7%	60,286	2.5%	58,645	2.4%	2,239,857	91.5%	2,448,466	100.0%	(250)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8,067	4.7%	7,157	4.2%	8,370	4.9%	146,589	86.1%	170,183	7.0%	-	-	-	-
Commercial	39,176	9.9%	15,141	3.8%	12,980	3.3%	329,841	83.1%	397,139	16.2%	-	-	-	-
Households	42,434	2.3%	37,987	2.0%	37,295	2.0%	1,763,427	93.7%	1,881,144	76.8%	(250)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	89,678	3.7%	60,286	2.5%	58,645	2.4%	2,239,857	91.5%	2,448,466	100.0%	(250)	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	19,376	2.9%	20,437	3.0%	9,952	1.5%	623,602	92.6%	673,367	19.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	56	2.4%	603	26.2%	1,646	71.4%	2,305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40,773	1.7%	32,298	1.3%	20,846	.9%	2,321,852	96.1%	2,415,770	70.1%
Auditor-General	126	3.2%	365	9.4%	-	-	3,410	87.4%	3,901	.1%
Other	-	-	-	-	-	-	352,157	100.0%	352,157	10.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	60,276	1.7%	53,157	1.5%	31,401	.9%	3,302,667	95.8%	3,447,500	100.0%

Contact Details

Municipal Manager	Mr Matose Lamola	017 712 9613
Chief Financial Officer	Mrs Vukosi Nkhata	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	888,166	904,521	244,532	27.5%	95,244	10.7%	301,299	33.3%	641,075	70.9%	85,631	43.1%	251.9%
Exchange Revenue													
Service charges - Electricity	267,654	229,379	31,168	11.6%	31,186	11.7%	34,007	14.8%	96,361	42.0%	38,824	45.6%	(12.4%)
Service charges - Water	28,612	28,612	4,800	16.8%	4,161	14.5%	2,705	9.5%	11,666	40.8%	6,305	63.1%	(57.1%)
Service charges - Waste Water Management	16,109	16,109	2,589	16.1%	2,728	16.9%	2,517	15.6%	7,834	48.6%	3,397	58.4%	(25.9%)
Service charges - Waste Management	16,002	16,002	3,758	23.5%	3,387	21.2%	2,171	13.6%	9,316	58.2%	3,758	65.2%	(42.2%)
Sale of Goods and Rendering of Services	2,689	3,029	638	23.7%	734	27.3%	1,387	45.8%	2,759	91.1%	758	59.5%	82.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	52,124	52,124	12,542	24.1%	12,029	23.1%	9,702	18.6%	34,273	65.8%	11,289	60.9%	(14.1%)
Interest earned from Current and Non Current Assets	3,298	3,298	406	12.3%	296	9.0%	505	15.3%	1,207	36.6%	483	62.6%	4.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,516	1,516	276	18.2%	280	18.5%	304	20.1%	860	56.7%	290	47.6%	5.0%
Licence and permits	61	61	1	1.7%	-	-	-	-	1	1.7%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,813	1,843	14	.7%	40	2.2%	6	.3%	59	3.2%	(365)	(20.7%)	(101.5%)
Non-Exchange Revenue													
Property rates	96,472	96,472	22,309	23.1%	22,282	23.1%	22,069	22.9%	66,660	69.1%	21,037	66.1%	4.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6,080	6,094	441	7.3%	636	10.5%	471	7.7%	1,548	25.4%	539	16.2%	(12.7%)
Licences or permits	177	1,005	15	8.7%	403	227.5%	116	11.5%	534	53.1%	39	54.0%	197.3%
Transfer and subsidies - Operational	366,790	366,990	147,196	40.1%	108	-	212,739	58.0%	360,043	98.1%	(4,917)	31.3%	(4,426.3%)
Interest	28,769	28,769	4,090	14.2%	3,801	13.2%	2,166	7.5%	10,057	35.0%	3,802	34.7%	(43.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	53,219	14,288	-	13,172	-	10,435	19.6%	37,896	71.2%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	392	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	876,554	893,723	189,810	21.7%	180,847	20.6%	374,068	41.9%	744,725	83.3%	197,427	66.9%	89.5%
Employee related costs	268,080	269,113	62,286	23.2%	65,176	24.3%	52,512	19.5%	179,974	66.9%	62,568	76.8%	(16.1%)
Remuneration of councillors	19,363	20,453	869	4.5%	1,173	6.1%	10,084	49.3%	12,127	59.3%	(1,659)	62.1%	(707.8%)
Bulk purchases - electricity	190,160	190,160	70,322	37.0%	30,352	16.0%	53,886	28.3%	154,560	81.3%	48,583	67.0%	10.9%
Inventory consumed	21,264	31,713	4,419	20.8%	19,330	90.9%	3,784	11.9%	27,533	86.8%	4,671	71.7%	(19.0%)
Debt impairment	127,003	(94,667)	-	-	-	-	-	-	-	-	8,000	29.9%	(100.0%)
Depreciation and amortisation	96,377	93,437	19,727	20.5%	19,982	20.7%	18,784	20.1%	58,493	62.6%	19,510	58.0%	(3.7%)
Interest	26,483	17,408	2,244	8.5%	3,612	13.6%	10,532	60.5%	16,387	94.1%	5,808	96.4%	81.4%
Contracted services	66,825	86,367	16,272	24.4%	23,280	34.8%	33,333	38.6%	72,885	84.4%	27,157	80.7%	22.7%
Transfers and subsidies	-	-	677	-	(0)	-	677	-	-	-	(2,339)	-	(100.0%)
Irrecoverable debts written off	500	211,774	-	-	-	-	178,711	84.4%	178,711	84.4%	-	-	(100.0%)
Operational costs	60,497	67,965	12,993	21.5%	17,943	29.7%	12,441	18.3%	43,377	63.8%	25,079	84.8%	(50.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	51	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11,612	10,798	54,722	-	(85,603)	-	(72,769)	-	(103,650)	-	(111,796)	-	-
Transfers and subsidies - capital (monetary allocations)	134,188	133,772	-	-	-	-	55,046	41.1%	55,046	41.1%	-	33.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	145,801	144,570	54,722	-	(85,603)	-	(17,722)	-	(48,604)	-	(111,796)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	145,801	144,570	54,722	-	(85,603)	-	(17,722)	-	(48,604)	-	(111,796)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	145,801	144,570	54,722	-	(85,603)	-	(17,722)	-	(48,604)	-	(111,796)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	145,801	144,570	54,722	-	(85,603)	-	(17,722)	-	(48,604)	-	(111,796)	-	-

**Part 2: Capital Revenue and Expenditure**

Capital Revenue and Expenditure		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		118,323	118,368	152	.1%	26,295	22.2%	36,041	30.4%	62,488	52.8%	13,212	59.2%	172.8%
National Government		116,686	116,251	152	.1%	26,082	22.4%	35,977	30.9%	62,211	53.5%	10,824	58.5%	232.4%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		116,686	116,251	152	.1%	26,082	22.4%	35,977	30.9%	62,211	53.5%	10,824	58.5%	232.4%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1,638	2,117	-	-	213	13.0%	64	3.0%	277	13.1%	2,388	81.9%	(97.3%)
Capital Expenditure Functional		118,323	118,368	152	.1%	26,295	22.2%	36,041	30.4%	62,488	52.8%	13,187	59.1%	173.3%
Municipal governance and administration		1,638	1,967	-	-	213	13.0%	64	3.2%	277	14.1%	251	35.1%	(74.6%)
Executive and Council		-	38	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1,638	1,929	-	-	213	13.0%	64	3.3%	277	14.4%	251	35.1%	(74.6%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		1,739	150	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services		1,739	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	150	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		60,564	42,303	-	-	7,285	12.0%	20,603	48.7%	27,888	65.9%	9,002	32.2%	128.9%
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		60,564	42,303	-	-	7,285	12.0%	20,603	48.7%	27,888	65.9%	9,002	32.2%	128.9%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		54,383	73,948	152	.3%	18,796	34.6%	15,375	20.8%	34,323	46.4%	3,934	87.2%	290.8%
Energy sources		27,193	27,193	-	-	9,435	34.7%	(1,172)	(4.3%)	8,263	30.4%	804	113.5%	(245.7%)
Water Management		13,080	15,956	152	1.2%	6,586	50.3%	381	2.4%	7,118	44.6%	-	-	(100.0%)
Waste Water Management		14,110	30,799	-	-	2,776	19.7%	16,165	52.5%	18,941	61.5%	3,130	87.0%	416.5%
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	995,146	991,150	123,318	12.4%	114,637	11.5%	142,693	14.4%	380,648	38.4%	94,072	27.9%	51.7%
Property rates	82,027	82,027	19,633	23.9%	23,388	28.5%	17,473	21.3%	60,495	73.7%	15,427	60.0%	13.3%
Service charges	302,436	295,884	43,858	14.5%	48,505	16.0%	48,600	16.4%	140,963	47.6%	21,310	21.1%	128.1%
Other revenue	69,978	72,951	1,090	1.6%	5,319	7.6%	1,842	2.5%	8,251	11.3%	398	6.2%	362.8%
Transfers and Subsidies - Operational	366,790	366,790	12,767	3.5%	1,176	.3%	11,703	3.2%	25,645	7.0%	23,400	21.5%	(50.0%)
Transfers and Subsidies - Capital	134,188	133,772	45,873	34.2%	34,684	25.8%	61,391	45.9%	141,948	106.1%	33,423	61.7%	83.7%
Interest	39,727	39,727	98	2%	1,566	3.9%	1,684	4.2%	3,347	8.4%	113	8.7%	1,389.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(862,594)	(859,503)	(135,095)	15.7%	(80,689)	9.4%	(81,924)	9.5%	(297,708)	34.6%	(142,556)	43.9%	(42.5%)
Suppliers and employees	(838,670)	(837,245)	(135,095)	16.1%	(80,689)	9.6%	(81,924)	9.8%	(297,708)	35.6%	(142,556)	45.0%	(42.5%)
Finance charges	(23,924)	(22,258)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>132,552</b>	<b>131,647</b>	<b>(11,777)</b>	<b>(8.9%)</b>	<b>33,948</b>	<b>25.6%</b>	<b>60,769</b>	<b>46.2%</b>	<b>82,940</b>	<b>63.0%</b>	<b>(48,484)</b>	<b>(2,456.1%)</b>	<b>(225.3%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	1	-	-	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(130,237)	(130,307)	(12,999)	10.0%	(15,058)	11.6%	(51,020)	39.2%	(79,076)	60.7%	(14,883)	64.5%	242.2%
Capital assets	(130,237)	(130,307)	(12,999)	10.0%	(15,058)	11.6%	(51,020)	39.2%	(79,076)	60.7%	(14,883)	64.5%	242.8%
<b>Net Cash from(used) Investing Activities</b>	<b>(130,237)</b>	<b>(130,307)</b>	<b>(12,998)</b>	<b>10.0%</b>	<b>(15,058)</b>	<b>11.6%</b>	<b>(51,020)</b>	<b>39.2%</b>	<b>(79,075)</b>	<b>60.7%</b>	<b>(14,883)</b>	<b>64.5%</b>	<b>242.2%</b>
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	272	331	-	-	-	-	-	-	-	-	-	1.9%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	331	-	-	-	-	-	-	-	-	-	1.9%	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>272</b>	<b>331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.9%</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>2,587</b>	<b>1,672</b>	<b>(24,775)</b>	<b>(957.8%)</b>	<b>18,891</b>	<b>730.3%</b>	<b>9,749</b>	<b>583.1%</b>	<b>3,865</b>	<b>231.2%</b>	<b>(63,367)</b>	<b>203.6%</b>	<b>(115.4%)</b>
Cash/cash equivalents at the year begin:	14,201	8,890	9,083	64.0%	(15,832)	(111.5%)	3,059	34.4%	9,083	102.2%	(156,507)	-	(102.0%)
Cash/cash equivalents at the year end:	16,788	10,562	(15,832)	(94.3%)	3,059	18.2%	12,808	121.3%	12,808	121.3%	(219,873)	226.7%	(105.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5,031	4.6%	1,324	1.2%	1,306	1.2%	102,188	93.0%	109,849	13.5%	(27,053)	(24.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,763	8.3%	3,955	2.0%	3,142	1.5%	178,940	88.2%	202,800	24.9%	(21,818)	(10.8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7,266	5.0%	3,385	2.3%	2,881	2.0%	131,728	90.7%	145,261	17.9%	(11,688)	(8.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,169	4.9%	603	1.4%	498	1.1%	41,229	92.7%	44,499	5.5%	(10,879)	(24.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,610	3.2%	880	1.1%	854	1.0%	77,139	94.7%	81,483	10.0%	(18,353)	(22.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	6,056	2.7%	4,358	2.0%	4,327	1.9%	208,062	93.4%	222,802	27.4%	(51,837)	(23.3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,168	17.4%	964	14.4%	63	.9%	4,504	67.2%	6,699	8%	10,895	162.6%	-	-
<b>Total By Income Source</b>	<b>41,063</b>	<b>5.0%</b>	<b>15,470</b>	<b>1.9%</b>	<b>13,071</b>	<b>1.6%</b>	<b>743,796</b>	<b>91.4%</b>	<b>813,399</b>	<b>100.0%</b>	<b>(130,734)</b>	<b>(16.1%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1,463	19.4%	824	10.9%	590	7.8%	4,663	61.9%	7,539	.9%	-	-	-	-
Commercial	11,456	5.3%	4,689	2.2%	3,721	1.7%	194,442	90.7%	214,307	26.3%	(6,475)	(3.0%)	-	-
Households	28,143	4.8%	9,958	1.7%	8,760	1.5%	544,691	92.1%	591,552	72.7%	(124,258)	(21.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>41,063</b>	<b>5.0%</b>	<b>15,470</b>	<b>1.9%</b>	<b>13,071</b>	<b>1.6%</b>	<b>743,796</b>	<b>91.4%</b>	<b>813,399</b>	<b>100.0%</b>	<b>(130,734)</b>	<b>(16.1%)</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	13,514	6.3%	30,175	14.0%	14,072	6.5%	157,626	73.2%	215,387	24.0%
Bulk Water	-	-	-	-	-	-	2,977	100.0%	2,977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26,667	3.9%	25,671	3.8%	5,784	.9%	619,263	91.4%	677,386	75.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>40,181</b>	<b>4.5%</b>	<b>55,847</b>	<b>6.2%</b>	<b>19,856</b>	<b>2.2%</b>	<b>779,866</b>	<b>87.1%</b>	<b>895,750</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr Mhandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Thulasizwe Mofha	073 344 6743

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1,168,560	1,215,403	323,010	27.6%	282,773	24.2%	257,066	21.2%	862,849	71.0%	248,133	73.4%	3.6%
Exchange Revenue													
Service charges - Electricity	351,451	351,451	85,706	24.4%	75,203	21.4%	72,699	20.7%	233,609	66.5%	67,266	63.6%	8.1%
Service charges - Water	86,882	86,882	26,026	30.0%	22,222	25.6%	21,625	24.9%	69,873	80.4%	22,892	77.3%	(5.5%)
Service charges - Waste Water Management	65,102	65,102	15,108	23.2%	14,985	23.0%	14,952	23.0%	45,045	69.2%	15,070	73.6%	(.8%)
Service charges - Waste Management	56,266	56,266	13,126	23.3%	12,943	23.0%	13,157	23.4%	39,226	69.7%	12,840	72.9%	2.5%
Sale of Goods and Rendering of Services	10,761	10,761	2,739	25.5%	1,453	13.5%	1,083	10.1%	5,276	49.0%	1,164	55.2%	(7.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36,561	36,561	8,063	22.1%	7,674	21.0%	7,661	21.0%	23,397	64.0%	8,852	75.8%	(13.5%)
Interest earned from Current and Non Current Assets	5,245	5,245	1,524	29.0%	1,452	27.7%	1,116	21.3%	4,091	78.0%	1,244	89.5%	(10.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	22.6%	0	22.6%	0	22.6%	1	67.9%	0	71.2%	-
Rental from Fixed Assets	3,311	3,311	1,273	38.4%	461	13.9%	827	25.0%	2,561	77.4%	773	67.2%	7.1%
Licence and permits	94	94	5	5.8%	14	15.2%	12	12.9%	32	34.0%	21	73.2%	(41.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37,139	42,505	206	6%	877	2.4%	369	9%	1,453	3.4%	279	2.4%	32.3%
Non-Exchange Revenue													
Property rates	216,442	216,442	53,347	24.6%	53,332	24.6%	53,338	24.6%	160,017	73.9%	51,122	74.4%	4.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5,724	47,201	42	.7%	(108)	(1.9%)	39	.1%	(27)	(.1%)	47	2.4%	(16.8%)
Licences or permits	-	-	25	-	13	-	8	-	47	-	-	-	(100.0%)
Transfer and subsidies - Operational	281,627	281,627	113,077	40.2%	89,910	31.9%	67,585	24.0%	270,572	96.1%	63,557	93.1%	6.3%
Interest	11,952	11,952	2,339	19.6%	1,947	16.3%	2,260	18.9%	6,546	54.8%	3,005	76.4%	(24.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	339	-	338	-	335	-	1,012	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	64	-	55	-	-	-	118	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,293,702	1,370,018	217,355	16.8%	332,911	25.7%	299,207	21.8%	849,473	62.0%	204,970	47.2%	46.0%
Employee related costs	316,462	316,462	78,790	24.9%	76,738	24.2%	80,250	25.4%	235,778	74.5%	75,450	72.4%	6.4%
Remuneration of councillors	20,450	20,450	3,097	15.1%	3,886	19.0%	3,815	18.7%	10,798	52.8%	2,978	44.4%	28.1%
Bulk purchases - electricity	378,783	425,000	79,690	21.0%	179,938	47.5%	129,403	30.4%	389,032	91.5%	75,029	70.4%	72.5%
Inventory consumed	92,115	134,103	18,964	20.6%	21,004	22.8%	44,599	33.3%	84,567	63.1%	20,550	27.8%	117.0%
Debt impairment	119,135	104,135	5	-	35	-	23	-	64	.1%	-	-	(100.0%)
Depreciation and amortisation	145,379	135,379	-	-	-	-	-	-	-	-	-	-	-
Interest	29,041	22,041	-	-	-	-	-	-	-	-	-	-	-
Contracted services	109,451	131,450	20,898	19.1%	26,261	24.0%	23,107	17.6%	70,267	53.5%	18,768	54.3%	23.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	2,119	17.0%	(100.0%)
Irrecoverable debts written off	552	552	-	-	-	-	11	1.9%	11	1.9%	-	-	(100.0%)
Operational costs	82,335	80,446	15,910	19.3%	25,047	30.4%	17,998	22.4%	58,956	73.3%	10,075	53.3%	78.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(125,142)	(154,615)	105,655	-	(50,138)	-	(42,141)	-	13,376	-	43,163	-	-
Transfers and subsidies - capital (monetary allocations)	183,928	198,428	-	-	-	-	-	-	-	-	-	-	5.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	13,376	-	43,163	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	13,376	-	43,163	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	13,376	-	43,163	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58,786	43,813	105,655	-	(50,138)	-	(42,141)	-	13,376	-	43,163	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		199,628	460,246	63,741	31.9%	54,864	27.5%	22,266	4.8%	140,871	30.6%	22,834	56.1%	(2.5%)
National Government		183,928	426,974	51,460	28.0%	48,760	26.5%	21,721	5.1%	121,941	28.6%	21,532	59.9%	.9%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		183,928	426,974	51,460	28.0%	48,760	26.5%	21,721	5.1%	121,941	28.6%	21,532	59.9%	.9%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		15,700	33,271	12,281	78.2%	6,104	38.9%	545	1.6%	18,930	56.9%	1,302	39.0%	(58.1%)
Capital Expenditure Functional		199,628	464,746	63,741	31.9%	54,864	27.5%	24,537	5.3%	143,142	30.8%	22,834	56.1%	7.5%
Municipal governance and administration		5,700	17,890	11,815	207.3%	2,568	45.0%	39	.2%	14,422	80.6%	728	89.0%	(94.6%)
Executive and Council		5,000	5,990	789	15.8%	2,568	51.4%	39	.7%	3,396	56.7%	-	-	(100.0%)
Finance and administration		700	11,900	11,026	1,575.1%	-	-	-	-	11,026	92.7%	728	89.0%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		90,000	91,158	-	-	382	.4%	506	.6%	888	1.0%	574	9.9%	(11.8%)
Community and Social Services		-	1,158	-	-	382	-	506	43.7%	888	76.7%	574	9.9%	(11.8%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		90,000	90,000	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		67,812	106,094	12,736	18.8%	12,494	18.4%	3,752	3.5%	28,982	27.3%	4,463	63.7%	(15.9%)
Planning and Development		10,000	48,282	12,736	127.4%	12,494	124.9%	3,752	7.8%	28,982	60.0%	4,463	63.7%	(15.9%)
Road Transport		57,812	57,812	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		36,116	249,604	39,190	108.5%	39,421	109.2%	20,239	8.1%	98,850	39.6%	17,069	56.3%	18.6%
Energy sources		6,116	12,826	1,534	25.1%	3,089	50.5%	2,786	21.7%	7,409	57.8%	-	50.2%	(100.0%)
Water Management		30,000	191,036	25,673	85.6%	19,865	66.2%	11,804	6.2%	57,342	30.0%	13,670	51.4%	(13.6%)
Waste Water Management		-	45,741	11,983	-	16,467	-	5,649	12.4%	34,099	74.5%	3,399	64.5%	66.2%
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
<b>Cash Flow from Operating Activities</b>													
Receipts	1,237,834	1,267,834	666,025	53.8%	565,346	45.7%	274,654	21.7%	1,506,025	118.8%	372,809	98.0%	(26.3%)
Property rates	245,063	245,063	33,201	13.5%	44,935	18.3%	36,111	14.7%	114,247	46.6%	37,654	73.3%	(4.1%)
Service charges	462,050	481,849	106,929	23.1%	109,229	23.6%	101,206	21.0%	317,365	65.9%	91,566	68.3%	10.5%
Other revenue	59,920	58,045	345,889	577.3%	255,604	426.6%	9,148	15.8%	610,640	1,052.0%	107,850	357.6%	(91.5%)
Transfers and Subsidies - Operational	281,627	276,160	127,845	45.4%	132,005	46.9%	101,571	36.8%	361,421	130.9%	95,220	81.9%	6.7%
Transfers and Subsidies - Capital	183,928	201,471	50,015	27.2%	20,318	11.0%	24,500	12.2%	94,833	47.1%	39,709	81.9%	(38.3%)
Interest	5,245	5,245	2,145	40.9%	3,256	62.1%	2,118	40.4%	7,518	143.3%	809	4.8%	161.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,063,770)	(997,250)	(159,728)	15.0%	(234,510)	22.0%	(60,337)	6.1%	(454,576)	45.6%	(215,172)	50.0%	(72.0%)
Suppliers and employees	(1,034,729)	(968,210)	(159,728)	15.4%	(234,510)	22.7%	(60,337)	6.2%	(454,576)	47.0%	(215,172)	51.6%	(72.0%)
Finance charges	(29,041)	(29,041)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>174,064</b>	<b>270,584</b>	<b>506,297</b>	<b>290.9%</b>	<b>330,836</b>	<b>190.1%</b>	<b>214,317</b>	<b>79.2%</b>	<b>1,051,449</b>	<b>388.6%</b>	<b>157,637</b>	<b>405.2%</b>	<b>36.0%</b>
<b>Cash Flow from Investing Activities</b>													
Receipts	-	-	64	-	55	-	-	-	118	-	-	-	-
Proceeds on disposal of PPE	-	-	64	-	55	-	-	-	118	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199,628)	(199,628)	(63,741)	31.9%	(51,709)	25.9%	(22,266)	11.2%	(137,716)	69.0%	(22,347)	56.8%	(.4%)
Capital assets	(199,628)	(199,628)	(63,741)	31.9%	(51,709)	25.9%	(22,266)	11.2%	(137,716)	69.0%	(22,347)	56.8%	(.4%)
<b>Net Cash from(used) Investing Activities</b>	<b>(199,628)</b>	<b>(199,628)</b>	<b>(63,678)</b>	<b>31.9%</b>	<b>(51,654)</b>	<b>25.9%</b>	<b>(22,266)</b>	<b>11.2%</b>	<b>(137,598)</b>	<b>68.9%</b>	<b>(22,347)</b>	<b>56.8%</b>	<b>(.4%)</b>
<b>Cash Flow from Financing Activities</b>													
Receipts	-	-	288	-	356	-	432	-	1,077	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	288	-	356	-	432	-	1,077	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>288</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>432</b>	<b>-</b>	<b>1,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(25,564)</b>	<b>70,956</b>	<b>442,907</b>	<b>(1,732.5%)</b>	<b>279,538</b>	<b>(1,093.5%)</b>	<b>192,483</b>	<b>271.3%</b>	<b>914,928</b>	<b>1,289.4%</b>	<b>135,290</b>	<b>(3,208.3%)</b>	<b>42.3%</b>
Cash/cash equivalents at the year begin:	78,705	59,336	58,772	74.7%	502,244	638.1%	781,782	1,317.5%	58,772	99.0%	451,916	104.2%	73.0%
Cash/cash equivalents at the year end:	53,141	130,292	502,244	945.1%	781,782	1,471.2%	974,265	747.8%	974,265	747.8%	587,206	970.5%	65.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10,770	3.9%	7,611	2.7%	4,925	1.8%	256,045	91.7%	279,351	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21,009	10.2%	7,260	3.5%	4,548	2.2%	172,504	84.0%	205,322	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16,620	6.8%	8,302	3.4%	6,662	2.7%	213,147	87.1%	244,732	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5,294	2.8%	3,582	1.9%	3,279	1.8%	174,656	93.5%	186,611	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,822	2.7%	3,255	1.8%	2,925	1.6%	169,490	93.9%	180,492	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,489	1.1%	3,433	1.1%	3,369	1.0%	316,620	96.9%	326,911	21.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,231	1.8%	674	1.0%	442	.8%	67,453	96.6%	69,799	4.7%	-	-	-	-
<b>Total By Income Source</b>	<b>63,235</b>	<b>4.2%</b>	<b>34,117</b>	<b>2.3%</b>	<b>26,151</b>	<b>1.8%</b>	<b>1,369,914</b>	<b>91.7%</b>	<b>1,493,418</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6,131	8.0%	4,024	5.2%	3,003	3.9%	63,599	82.9%	76,758	5.1%	-	-	-	-
Commercial	24,758	11.8%	7,523	3.6%	4,425	2.1%	173,271	82.5%	209,977	14.1%	-	-	-	-
Households	32,318	2.7%	22,547	1.9%	18,706	1.6%	1,132,409	93.9%	1,205,980	80.8%	-	-	-	-
Other	28	4.0%	22	3.1%	17	2.4%	636	90.4%	703	-	-	-	-	-
<b>Total By Customer Group</b>	<b>63,235</b>	<b>4.2%</b>	<b>34,117</b>	<b>2.3%</b>	<b>26,151</b>	<b>1.8%</b>	<b>1,369,914</b>	<b>91.7%</b>	<b>1,493,418</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	68,279	9.5%	61,706	8.6%	-	-	586,216	81.9%	716,201	38.8%
Bulk Water	1,794	.2%	-	-	-	-	1,119,081	99.8%	1,120,875	60.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,165	37.5%	76	.9%	14	.2%	5,187	61.4%	8,441	5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>73,237</b>	<b>4.0%</b>	<b>61,782</b>	<b>3.3%</b>	<b>14</b>	<b>-</b>	<b>1,710,483</b>	<b>92.7%</b>	<b>1,845,516</b>	<b>100.0%</b>

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	591,464	1,035,055	158,913	26.9%	240,717	40.7%	127,686	12.3%	527,316	50.9%	228,495	85.7%	(44.1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3,500	24,521	7,251	207.2%	5,304	151.5%	1,151	4.7%	13,707	55.9%	7,708	102.4%	(85.1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27,521	27,521	2,316	8.4%	1,463	5.3%	1,809	6.6%	5,588	20.3%	6,826	54.7%	(73.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	166	166	9	5.6%	14	8.5%	14	8.5%	38	22.6%	82	185.8%	(82.8%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,819	1,819	243	13.4%	79	4.3%	626	34.4%	948	52.1%	(4,470)	338.0%	(114.0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,573	3,731	22	1.4%	2,317	147.3%	208	5.6%	2,547	68.3%	39	49.3%	437.7%
Licences or permits	2,383	2,383	271	11.4%	817	34.3%	549	23.0%	1,636	68.7%	352	128.1%	55.8%
Transfer and subsidies - Operational	177,485	597,898	148,799	83.8%	105,051	59.2%	29,053	4.9%	282,903	47.3%	125,430	75.3%	(76.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	377,017	377,017	-	-	125,673	33.3%	94,254	25.0%	219,927	58.3%	92,516	100.0%	1.9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	22	-	22	-	12	-	81.8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	783,262	1,226,686	215,264	27.5%	274,416	35.0%	152,093	12.4%	641,774	52.3%	203,262	73.9%	(25.2%)
Employee related costs	219,703	219,703	28,858	13.1%	49,113	22.4%	50,759	23.1%	128,730	58.6%	42,960	66.4%	18.2%
Remuneration of councillors	19,058	19,058	2,812	14.8%	4,743	24.9%	4,388	23.0%	11,944	62.7%	4,159	71.6%	5.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4,744	7,530	1,312	27.7%	2,127	44.8%	1,332	17.7%	4,771	63.4%	1,072	46.2%	24.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21,535	25,983	3,637	16.9%	6,014	27.9%	5,688	21.9%	15,339	59.0%	5,018	72.6%	13.3%
Interest	192	192	-	-	-	-	-	-	-	-	28	15.4%	(100.0%)
Contracted services	86,414	70,149	10,023	11.6%	18,953	21.9%	10,034	14.3%	39,010	55.6%	14,941	57.4%	(32.8%)
Transfers and subsidies	369,065	779,192	162,140	43.9%	178,243	48.3%	69,850	9.0%	410,233	52.6%	125,334	81.5%	(44.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	62,551	104,878	6,483	10.4%	15,210	24.3%	9,985	9.5%	31,677	30.2%	8,388	55.6%	19.0%
Losses on disposal of Assets	-	-	-	-	13	-	57	-	70	-	1,361	-	(95.8%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(191,798)	(191,630)	(56,351)	-	(33,699)	-	(24,408)	-	(114,458)	-	25,233	-	-
Transfers and subsidies - capital (monetary allocations)	2,447	2,447	-	-	532	21.7%	919	37.6%	1,451	59.3%	902	53.1%	1.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(189,351)	(189,183)	(56,351)		(33,167)		(23,488)		(113,007)		26,135		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(189,351)	(189,183)	(56,351)		(33,167)		(23,488)		(113,007)		26,135		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(189,351)	(189,183)	(56,351)		(33,167)		(23,488)		(113,007)		26,135		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(189,351)	(189,183)	(56,351)		(33,167)		(23,488)		(113,007)		26,135		

**Part 2: Capital Revenue and Expenditure**

		2024/25									2023/24		Q3 of 2023/24 to Q3 of 2024/25	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		53,120	84,222	3,641	6.9%	14,082	26.5%	16,555	19.7%	34,279	40.7%	3,713	37.6%	345.9%
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		53,120	84,222	3,641	6.9%	14,082	26.5%	16,555	19.7%	34,279	40.7%	3,713	37.6%	345.9%
Capital Expenditure Functional		53,120	84,222	3,641	6.9%	14,057	26.5%	16,555	19.7%	34,254	40.7%	3,713	37.6%	345.9%
Municipal governance and administration		21,620	37,383	3,611	16.7%	6,096	28.2%	2,891	7.7%	12,599	33.7%	2,630	49.1%	10.0%
Executive and Council		900	900	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		20,720	36,333	3,611	17.4%	6,096	29.4%	2,891	8.0%	12,599	34.7%	2,611	50.2%	10.8%
Internal audit		-	150	-	-	-	-	-	-	-	-	19	87.2%	(100.0%)
Community and Public Safety		31,500	46,838	29	.1%	7,961	25.3%	13,664	29.2%	21,655	46.2%	1,083	22.2%	1,161.4%
Community and Social Services		15,000	22,500	-	-	7,163	47.8%	4,043	18.0%	11,206	49.8%	-	13.4%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		16,000	24,338	29	.2%	798	5.0%	9,621	39.5%	10,448	42.9%	1,083	25.2%	788.2%
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		500	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		



	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	566,390	566,390	2,137	4%	138,198	24.4%	107,840	19.0%	248,176	43.8%	101,374	(49.0%)	6.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7,820	7,820	309	3.9%	468	6.0%	890	11.4%	1,667	21.3%	321	-	176.8%
Transfers and Subsidies - Operational	556,123	556,123	1,652	3%	137,730	24.8%	106,950	19.2%	246,332	44.3%	101,052	(124.4%)	5.8%
Transfers and Subsidies - Capital	2,447	2,447	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	177	-	-	-	-	-	177	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(644,780)	(644,780)	(14,610)	2.3%	(30,162)	4.7%	(16,369)	2.5%	(61,141)	9.5%	(20,831)	21.1%	(21.4%)
Suppliers and employees	(644,780)	(644,780)	(14,610)	2.3%	(30,162)	4.7%	(16,369)	2.5%	(61,141)	9.5%	(20,831)	21.1%	(21.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(78,390)	(78,390)	(12,473)	15.9%	108,036	(137.8%)	91,471	(116.7%)	187,034	(238.6%)	80,543	(29.1%)	13.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53,120)	(62,732)	(3,679)	6.9%	(14,152)	26.6%	(17,713)	28.2%	(35,544)	56.7%	(3,530)	-	401.8%
Capital assets	(53,120)	(62,732)	(3,679)	6.9%	(14,152)	26.6%	(17,713)	28.2%	(35,544)	56.7%	(3,530)	-	401.8%
Net Cash from(used) Investing Activities	(53,120)	(62,732)	(3,679)	6.9%	(14,152)	26.6%	(17,713)	28.2%	(35,544)	56.7%	(3,530)	-	401.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(131,510)	(141,122)	(16,152)	12.3%	93,884	(71.4%)	73,758	(52.3%)	151,490	(107.3%)	77,012	(27.2%)	(4.2%)
Cash/cash equivalents at the year begin:	(51,721)	192,716	-	-	(16,152)	31.2%	77,732	40.3%	-	-	471,942	52.2%	(83.5%)
Cash/cash equivalents at the year end:	(183,231)	51,595	(16,152)	8.8%	77,732	(42.4%)	151,490	293.6%	151,490	293.6%	548,954	(76.2%)	(72.4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Chief Financial Officer	Mrs Alice L. Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKOMAZI (MP324)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1,337,124	1,334,192	456,017	34.1%	388,441	29.1%	319,255	23.9%	1,163,714	87.2%	307,355	89.0%	3.9%
Exchange Revenue													
Service charges - Electricity	174,814	179,821	39,692	22.7%	44,130	25.2%	52,358	29.1%	136,180	75.7%	52,243	73.7%	2%
Service charges - Water	51,931	42,894	12,298	23.7%	5,500	10.6%	9,584	22.3%	27,381	63.8%	8,923	63.5%	7.4%
Service charges - Waste Water Management	7,181	7,181	1,644	22.9%	1,718	23.9%	1,705	23.7%	5,068	70.6%	1,593	75.4%	7.1%
Service charges - Waste Management	14,308	14,308	3,164	22.1%	3,286	23.0%	3,269	22.8%	9,719	67.9%	2,988	74.4%	9.4%
Sale of Goods and Rendering of Services	4,656	4,656	835	17.9%	1,506	32.4%	1,465	31.5%	3,806	81.7%	887	76.9%	65.2%
Agency services	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3,952	3,952	965	24.4%	952	24.1%	981	24.8%	2,898	73.3%	1,111	75.3%	(11.7%)
Interest earned from Current and Non Current Assets	27,714	27,714	1,328	4.8%	533	1.9%	592	2.1%	2,453	8.9%	744	50.2%	(20.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6,215	6,215	3,327	53.5%	440	7.1%	379	6.1%	4,145	66.7%	413	89.5%	(8.3%)
Licence and permits	2,717	2,717	333	12.3%	711	26.2%	280	10.3%	1,324	48.7%	639	79.1%	(56.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,625	1,625	151	9.3%	138	8.5%	378	23.3%	667	41.1%	208	69.7%	81.6%
Non-Exchange Revenue													
Property rates	145,118	145,118	31,900	22.0%	30,811	21.2%	31,728	21.9%	94,439	65.1%	24,559	69.3%	29.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,256	4,256	338	7.9%	301	7.1%	303	7.1%	942	22.1%	96	7.4%	215.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	878,983	880,081	366,224	40.5%	295,964	33.7%	213,741	24.3%	865,929	98.4%	209,633	97.9%	2.0%
Interest	13,654	13,654	2,217	16.2%	2,107	15.4%	2,147	15.7%	6,470	47.4%	3,318	75.2%	(35.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	345	-	345	-	345	-	1,036	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	1,255	-	-	-	-	-	1,255	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,322,482	1,314,803	330,480	25.0%	406,189	30.7%	381,792	29.0%	1,118,462	85.1%	389,670	89.2%	(2.0%)
Employee related costs	680,245	672,566	172,386	25.3%	207,324	30.5%	173,977	25.9%	553,688	82.3%	175,538	82.6%	(.9%)
Remuneration of councillors	28,125	29,079	6,787	24.1%	7,800	27.7%	10,411	35.8%	24,988	86.0%	6,822	78.2%	52.6%
Bulk purchases - electricity	104,514	104,514	34,003	32.5%	21,074	20.2%	47,072	45.0%	102,149	97.7%	30,359	68.6%	55.1%
Inventory consumed	61,770	76,874	7,550	12.2%	26,115	42.3%	11,920	15.5%	45,585	59.3%	19,728	83.1%	(39.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72,722	89,265	18,184	25.0%	30,253	41.6%	24,190	27.1%	72,627	81.4%	32,030	94.5%	(24.5%)
Interest	102	102	229	225.8%	1,249	1,229.4%	2,781	2,737.1%	4,259	4,192.2%	364	4,809.3%	663.4%
Contracted services	152,312	132,617	32,300	21.2%	43,921	28.8%	46,936	35.4%	123,157	92.9%	49,476	125.7%	(5.1%)
Transfers and subsidies	21,152	23,096	1,414	6.7%	9,989	47.2%	1,767	7.6%	13,170	57.0%	6,607	62.3%	(73.3%)
Irrecoverable debts written off	3,781	3,781	(176)	(4.6%)	-	-	-	-	(176)	(4.6%)	-	2.0%	-
Operational costs	197,759	182,910	57,802	29.2%	58,464	29.6%	62,738	34.3%	179,004	97.9%	68,744	100.3%	(8.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14,642	19,389	125,537	-	(17,748)	-	(62,537)	-	45,252	-	(82,315)	-	-
Transfers and subsidies - capital (monetary allocations)	324,314	323,216	95,154	29.3%	75,878	23.4%	119,451	37.0%	290,483	89.9%	72,594	64.9%	64.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	338,956	342,605	220,691	-	58,130	-	56,914	-	335,735	-	(9,721)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	338,956	342,605	220,691	-	58,130	-	56,914	-	335,735	-	(9,721)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	338,956	342,605	220,691	-	58,130	-	56,914	-	335,735	-	(9,721)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	338,956	342,605	220,691	-	58,130	-	56,914	-	335,735	-	(9,721)	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		444,000	389,048	82,936	18.7%	68,163	15.4%	52,576	13.5%	203,676	52.4%	75,459	47.2%	(30.3%)
National Government		324,314	321,553	74,686	23.0%	61,566	19.0%	47,111	14.7%	183,363	57.0%	57,868	53.4%	(18.6%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		324,314	321,553	74,686	23.0%	61,566	19.0%	47,111	14.7%	183,363	57.0%	57,868	53.4%	(18.6%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		119,686	67,495	8,251	6.9%	6,597	5.5%	5,465	8.1%	20,313	30.1%	17,591	28.7%	(68.9%)
Capital Expenditure Functional		444,000	389,048	82,936	18.7%	68,163	15.4%	52,576	13.5%	203,676	52.4%	75,459	47.2%	(30.3%)
Municipal governance and administration		16,462	8,453	135	.8%	518	3.1%	68	.8%	721	8.5%	882	30.8%	(92.2%)
Executive and Council		390	800	-	-	-	-	-	-	-	-	75	74.4%	(100.0%)
Finance and administration		15,862	7,653	135	.9%	518	3.3%	68	.9%	721	9.4%	807	28.8%	(91.5%)
Internal audit		210	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		17,026	14,347	38	.2%	2,501	14.7%	2,488	17.3%	5,027	35.0%	1,213	40.8%	105.2%
Community and Social Services		11,180	11,310	-	-	2,476	22.1%	476	4.2%	2,952	26.1%	1,213	41.7%	(60.7%)
Sport And Recreation		888	38	38	4.3%	26	2.9%	-	-	64	168.0%	-	-	-
Public Safety		800	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		4,158	3,000	-	-	-	-	2,011	67.0%	2,011	67.0%	-	-	(100.0%)
Economic and Environmental Services		139,543	131,533	45,956	32.9%	12,157	8.7%	22,636	17.2%	80,748	61.4%	23,095	26.5%	(2.0%)
Planning and Development		3,680	1,250	-	-	4	.1%	(4)	(.3%)	-	-	-	-	(100.0%)
Road Transport		133,453	128,529	45,956	34.4%	11,788	8.8%	22,531	17.5%	80,275	62.5%	23,095	26.5%	(2.4%)
Environmental Protection		2,410	1,754	-	-	365	15.1%	108	6.2%	473	27.0%	-	-	(100.0%)
Trading Services		270,868	234,616	36,808	13.6%	52,950	19.5%	27,384	11.7%	117,142	49.9%	50,269	58.6%	(45.5%)
Energy sources		16,800	8,132	3,427	20.4%	619	3.7%	2,236	27.5%	6,283	77.3%	5,208	39.1%	(57.1%)
Water Management		239,282	221,473	33,380	14.0%	52,331	21.9%	25,147	11.4%	110,859	50.1%	44,711	64.4%	(43.8%)
Waste Water Management		3,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Waste Management		11,786	4,011	-	-	-	-	-	-	-	-	350	5.8%	(100.0%)
Other		100	100	-	-	38	37.5%	-	-	38	37.5%	-	-	-

**Part 3: Cash Receipts and Payments**

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	1,609,510	1,388,368	952,791	59.2%	550,691	34.2%	430,566	31.0%	1,934,048	139.3%	749,121	121.1%	(42.5%)
Property rates	109,889	109,889	32,910	29.9%	24,045	21.9%	22,346	20.3%	79,302	72.2%	21,794	48.2%	2.5%
Service charges	227,346	238,802	45,721	20.1%	50,090	22.0%	56,621	23.7%	152,433	63.8%	41,132	57.1%	37.7%
Other revenue	56,187	(174,183)	287,570	511.8%	137,431	244.6%	77,937	(44.7%)	502,937	(288.7%)	367,068	890.9%	(78.8%)
Transfers and Subsidies - Operational	878,983	875,657	354,970	40.4%	283,905	32.3%	210,721	24.1%	849,596	97.0%	237,973	99.4%	(11.5%)
Transfers and Subsidies - Capital	324,314	325,412	231,252	71.3%	54,687	16.9%	61,395	18.9%	347,334	106.7%	80,410	118.7%	(23.6%)
Interest	12,791	12,791	367	2.9%	533	4.2%	1,546	12.1%	2,446	19.1%	744	85.1%	107.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,066,577)	(1,152,947)	(45,094)	4.2%	(174,104)	16.3%	(66,638)	5.8%	(285,836)	24.8%	1,183	17.9%	(5,733.2%)
Suppliers and employees	(1,066,476)	(1,152,845)	(45,094)	4.2%	(174,104)	16.3%	(66,638)	5.8%	(285,836)	24.8%	1,183	17.9%	(5,733.2%)
Finance charges	(102)	(102)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	542,933	235,422	907,697	167.2%	376,587	69.4%	363,928	154.6%	1,648,212	700.1%	750,304	539.1%	(51.5%)
Cash Flow from Investing Activities													
Receipts	-	-	1,255	-	-	-	-	-	1,255	-	-	-	-
Proceeds on disposal of PPE	-	-	1,255	-	-	-	-	-	1,255	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(444,000)	(389,048)	(82,936)	18.7%	(68,163)	15.4%	(52,576)	13.5%	(203,676)	52.4%	(75,459)	55.5%	(30.3%)
Capital assets	(444,000)	(389,048)	(82,936)	18.7%	(68,163)	15.4%	(52,576)	13.5%	(203,676)	52.4%	(75,459)	55.5%	(30.3%)
Net Cash from(used) Investing Activities	(444,000)	(389,048)	(81,681)	18.4%	(68,163)	15.4%	(52,576)	13.5%	(202,421)	52.0%	(75,459)	55.5%	(30.3%)
Cash Flow from Financing Activities													
Receipts	1,050	1,050	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,056	1,056	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-
Payments	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	360	360	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	99,293	(153,266)	826,015	831.9%	308,424	310.6%	311,352	(203.1%)	1,445,792	(943.3%)	674,845	(1,589.1%)	(53.9%)
Cash/cash equivalents at the year begin:	185,342	(138,159)	687,856	(75.8%)	687,856	371.1%	996,280	(721.1%)	(140,420)	101.6%	835,319	-	19.3%
Cash/cash equivalents at the year end:	284,635	(291,425)	687,856	241.7%	996,280	350.0%	1,307,632	(448.7%)	1,307,632	(448.7%)	1,510,165	1,019.7%	(13.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,974	18.5%	770	4.8%	510	3.2%	11,794	73.5%	16,048	9.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,190	52.6%	1,111	3.6%	416	1.3%	13,088	42.5%	30,805	18.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,675	15.1%	2,305	3.0%	2,030	2.6%	61,427	79.3%	77,438	47.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	617	26.9%	84	3.6%	60	2.6%	1,536	66.9%	2,297	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	913	23.3%	169	4.3%	121	3.1%	2,711	69.3%	3,914	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,350	5.3%	658	2.6%	636	2.5%	22,650	89.5%	25,294	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	688	9.6%	96	1.3%	63	.9%	6,333	88.2%	7,181	4.4%	-	-	-	-
Total By Income Source	34,407	21.1%	5,194	3.2%	3,837	2.4%	119,539	73.3%	162,977	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17,721	20.3%	2,797	3.2%	2,120	2.4%	64,635	74.1%	87,274	53.5%	-	-	-	-
Commercial	14,543	24.4%	2,051	3.4%	1,439	2.4%	41,537	69.7%	59,570	36.6%	-	-	-	-
Households	2,007	14.7%	307	2.3%	242	1.8%	11,087	81.3%	13,644	8.4%	-	-	-	-
Other	136	5.4%	39	1.6%	35	1.4%	2,280	91.6%	2,489	1.5%	-	-	-	-
Total By Customer Group	34,407	21.1%	5,194	3.2%	3,837	2.4%	119,539	73.3%	162,977	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	285	.4%	13,629	21.4%	14,997	23.5%	34,812	54.6%	63,723	57.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7,093	100.0%	-	-	-	-	-	-	7,093	6.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6,771	17.8%	3,005	7.9%	2,968	7.8%	25,300	66.5%	38,044	34.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2,805	100.0%	-	-	-	-	-	-	2,805	2.5%
Total	16,953	15.2%	16,635	14.9%	17,965	16.1%	60,112	53.8%	111,664	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	588,743	519,224	155,969	26.5%	135,967	23.1%	118,221	22.8%	410,156	79.0%	77,346	60.8%	52.8%
Exchange Revenue													
Service charges - Electricity	105,346	94,337	19,489	18.5%	20,133	19.1%	18,725	19.8%	58,346	61.8%	16,291	54.8%	14.9%
Service charges - Water	80,661	38,030	9,444	11.7%	9,115	11.3%	9,239	24.3%	27,798	73.1%	5,865	34.6%	57.5%
Service charges - Waste Water Management	20,268	51,278	11,357	56.0%	10,219	50.4%	10,195	19.9%	31,771	62.0%	5,309	72.9%	92.0%
Service charges - Waste Management	11,891	11,930	3,070	25.8%	3,307	27.8%	3,309	27.7%	9,686	81.2%	3,151	72.9%	5.0%
Sale of Goods and Rendering of Services	1,889	678	159	8.4%	124	6.6%	138	20.4%	422	62.2%	89	16.1%	56.4%
Agency services	24,258	7,200	-	-	2,785	11.5%	1,001	13.9%	3,786	52.6%	1,199	15.3%	(16.5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68,567	68,567	19,635	28.6%	20,346	29.7%	19,351	28.2%	59,332	86.5%	18,759	69.9%	3.2%
Interest earned from Current and Non Current Assets	5,500	3,500	-	-	837	15.2%	561	16.0%	1,388	39.9%	(8,813)	(89.1%)	(106.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3,601	2,601	441	12.3%	441	12.3%	439	16.9%	1,321	50.8%	427	37.2%	2.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11,022	3,655	1,992	18.1%	535	4.9%	978	26.8%	3,504	95.9%	548	10.0%	78.4%
Non-Exchange Revenue													
Property rates	72,346	57,747	20,605	28.5%	12,323	17.0%	12,352	21.4%	45,280	78.4%	(5,033)	55.7%	(345.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	517	451	68	13.2%	64	12.3%	44	9.8%	176	39.1%	121	80.3%	(63.3%)
Licences or permits	7,458	10	(12)	(2%)	(39)	(5%)	55	553.1%	5	46.2%	(1)	(7%)	(4,897.4%)
Transfer and subsidies - Operational	173,844	176,666	69,720	40.1%	55,777	32.1%	41,833	23.7%	167,330	94.7%	39,434	87.7%	6.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1,574	2,574	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	507,227	534,597	83,392	16.4%	92,440	18.2%	79,060	14.8%	254,892	47.7%	48,358	40.1%	63.5%
Employee related costs	106,494	107,291	27,462	25.8%	27,187	25.5%	26,156	24.4%	80,805	75.3%	27,297	65.4%	(4.2%)
Remuneration of councillors	10,464	10,886	2,533	24.2%	2,910	27.8%	2,730	25.1%	8,174	75.1%	2,378	70.7%	14.8%
Bulk purchases - electricity	104,845	104,845	29,795	28.4%	24,681	23.5%	22,117	21.1%	76,594	73.1%	20,154	60.6%	9.7%
Inventory consumed	22,321	40,897	6,062	27.2%	8,692	38.9%	7,975	19.5%	22,729	55.6%	9,282	45.9%	(14.1%)
Debt impairment	94,043	94,043	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68,859	65,859	-	-	-	-	-	-	-	-	-	-	-
Interest	8,000	9,000	2	-	423	5.3%	47	5%	473	5.3%	7	1%	599.7%
Contracted services	45,179	55,744	10,470	23.2%	12,854	28.5%	12,177	21.8%	35,500	63.7%	9,497	43.2%	28.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10,000	10,000	100	1.0%	641	6.4%	3,571	35.7%	4,312	43.1%	1,081	134.8%	230.5%
Operational costs	37,023	36,032	6,968	18.8%	15,052	40.7%	4,286	11.9%	26,305	73.0%	(21,337)	51.0%	(120.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	81,516	(15,373)	72,576	-	43,527	-	39,161	-	155,264	-	28,988	-	-
Transfers and subsidies - capital (monetary allocations)	101,440	102,449	1,000	1.0%	(1,000)	(1.0%)	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	182,956	87,076	73,576	-	42,527	-	39,161	-	155,264	-	28,988	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	182,956	87,076	73,576	-	42,527	-	39,161	-	155,264	-	28,988	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	182,956	87,076	73,576	-	42,527	-	39,161	-	155,264	-	28,988	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	182,956	87,076	73,576	-	42,527	-	39,161	-	155,264	-	28,988	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		104,940	107,210	12,152	11.6%	22,694	21.6%	16,594	15.5%	51,440	48.0%	2,943	62.8%	463.8%
National Government		101,440	102,140	12,152	12.0%	22,172	21.9%	16,504	16.2%	50,829	49.8%	2,850	62.4%	479.1%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		101,440	102,140	12,152	12.0%	22,172	21.9%	16,504	16.2%	50,829	49.8%	2,850	62.4%	479.1%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3,500	5,070	-	-	521	14.9%	90	1.8%	611	12.1%	93	67.1%	(3.6%)
Capital Expenditure Functional		104,940	107,519	12,152	11.6%	22,694	21.6%	16,594	15.4%	51,440	47.8%	2,943	62.8%	463.8%
Municipal governance and administration		-	1,570	-	-	-	-	-	-	-	-	-	-	-
Executive and Council		-	970	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	600	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		4,000	4,000	227	5.7%	2,289	57.2%	787	19.7%	3,303	82.6%	-	-	(100.0%)
Community and Social Services		4,000	4,000	227	5.7%	2,289	57.2%	787	19.7%	3,303	82.6%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		18,244	18,944	1,160	6.4%	4,707	25.8%	1,561	8.2%	7,429	39.2%	3,260	64.6%	(52.1%)
Planning and Development		9,500	9,500	148	1.6%	925	9.7%	477	5.0%	1,550	16.3%	93	67.1%	411.3%
Road Transport		8,744	9,444	1,012	11.6%	3,783	43.3%	1,084	11.5%	5,879	62.2%	3,167	63.8%	(65.8%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		82,697	83,006	10,765	13.0%	15,698	19.0%	14,246	17.2%	40,708	49.0%	(317)	61.8%	(4,600.8%)
Energy sources		17,832	17,832	-	-	-	-	6,825	38.3%	6,825	38.3%	-	2.7%	(100.0%)
Water Management		57,720	57,720	8,735	15.1%	13,412	23.2%	5,947	10.3%	28,095	48.7%	(958)	59.7%	(720.6%)
Waste Water Management		4,945	5,254	118	2.4%	2,285	46.2%	1,474	28.1%	3,877	73.8%	642	71.9%	129.7%
Waste Management		2,200	2,200	1,911	86.9%	-	-	-	-	1,911	86.9%	-	96.1%	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	702,115	708,203	153,727	21.9%	120,406	17.1%	96,516	13.6%	370,649	52.3%	78,000	51.3%	23.7%
Property rates	72,346	57,161	5,658	7.8%	17,748	24.5%	8,248	14.4%	31,653	55.4%	5,157	41.6%	59.9%
Service charges	218,166	277,836	25,499	11.7%	29,771	13.6%	30,054	10.8%	85,323	30.7%	25,982	44.0%	15.7%
Other revenue	62,252	28,427	11,673	18.8%	2,841	4.6%	11,796	41.5%	26,310	92.6%	2,431	8.8%	385.2%
Transfers and Subsidies - Operational	173,844	173,762	69,824	40.2%	55,888	32.1%	41,870	24.1%	167,581	96.4%	39,429	86.0%	6.2%
Transfers and Subsidies - Capital	101,440	102,449	41,000	40.4%	11,106	10.9%	2,500	2.4%	54,606	53.3%	5,000	34.9%	(50.0%)
Interest	74,067	68,567	73	.1%	3,053	4.1%	2,048	3.0%	5,174	7.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(369,449)	(381,146)	(128,093)	34.7%	(127,860)	34.6%	(87,731)	23.0%	(343,685)	90.2%	(49,141)	41.9%	78.5%
Suppliers and employees	(361,449)	(373,146)	(128,093)	35.4%	(127,860)	35.4%	(87,731)	23.5%	(343,685)	92.1%	(49,141)	42.7%	78.5%
Finance charges	(8,000)	(8,000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>332,667</b>	<b>327,056</b>	<b>25,633</b>	<b>7.7%</b>	<b>(7,454)</b>	<b>(2.2%)</b>	<b>8,785</b>	<b>2.7%</b>	<b>26,964</b>	<b>8.2%</b>	<b>28,859</b>	<b>126.7%</b>	<b>(69.6%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	(25,000)	-	25,000	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(25,000)	-	25,000	-	-	-	-	-	-	-	-
<b>Payments</b>	(104,940)	(107,210)	(17,435)	16.6%	(23,522)	22.4%	(12,167)	11.3%	(53,124)	49.6%	(4,652)	61.8%	161.6%
Capital assets	(104,940)	(107,210)	(17,435)	16.6%	(23,522)	22.4%	(12,167)	11.3%	(53,124)	49.6%	(4,652)	61.8%	161.6%
<b>Net Cash from(used) Investing Activities</b>	<b>(104,940)</b>	<b>(107,210)</b>	<b>(42,435)</b>	<b>40.4%</b>	<b>1,478</b>	<b>(1.4%)</b>	<b>(12,167)</b>	<b>11.3%</b>	<b>(53,124)</b>	<b>49.6%</b>	<b>(4,652)</b>	<b>63.9%</b>	<b>161.6%</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>	-	-	-	-	-	-	-	-	-	-	-	-	-
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>227,726</b>	<b>219,846</b>	<b>(16,802)</b>	<b>(7.4%)</b>	<b>(5,976)</b>	<b>(2.6%)</b>	<b>(3,382)</b>	<b>(1.5%)</b>	<b>(26,159)</b>	<b>(11.9%)</b>	<b>24,207</b>	<b>473.2%</b>	<b>(114.0%)</b>
Cash/cash equivalents at the year begin:	32,142	32,142	15,843	49.3%	(9,061)	(28.2%)	(13,598)	(42.3%)	15,843	49.3%	47,436	46.0%	(128.7%)
Cash/cash equivalents at the year end:	259,868	251,988	(9,061)	(3.5%)	(13,598)	(5.2%)	(16,980)	(6.7%)	(16,980)	(6.7%)	71,643	64.3%	(123.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3,147	1.3%	2,575	1.1%	3,007	1.2%	232,410	96.4%	241,139	18.8%	(138)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,821	3.9%	1,356	1.9%	1,644	2.3%	65,924	91.9%	71,744	5.6%	(40)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3,778	1.3%	3,063	1.1%	2,890	1.0%	278,300	96.6%	288,031	22.4%	(187)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3,550	2.4%	3,053	2.1%	3,321	2.2%	137,988	93.3%	147,912	11.5%	(128)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,161	1.5%	1,000	1.3%	969	1.3%	72,194	95.8%	75,324	5.9%	(66)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,789	1.5%	6,921	1.8%	6,838	1.8%	368,680	95.0%	388,229	30.2%	(20)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	.2%	292	.4%	135	.2%	70,591	99.2%	71,167	5.5%	(32)	-	-	-
<b>Total By Income Source</b>	<b>20,396</b>	<b>1.6%</b>	<b>18,259</b>	<b>1.4%</b>	<b>18,804</b>	<b>1.5%</b>	<b>1,226,087</b>	<b>95.5%</b>	<b>1,283,545</b>	<b>100.0%</b>	<b>(612)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3,125	2.8%	2,075	1.8%	2,157	1.9%	106,239	93.5%	113,595	8.9%	(104)	(.1%)	-	-
Commercial	2,575	1.3%	2,321	1.2%	2,272	1.2%	183,704	96.2%	190,872	14.9%	4	-	-	-
Households	14,696	1.5%	13,863	1.4%	14,375	1.5%	936,144	95.6%	979,078	76.3%	(512)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20,396</b>	<b>1.6%</b>	<b>18,259</b>	<b>1.4%</b>	<b>18,804</b>	<b>1.5%</b>	<b>1,226,087</b>	<b>95.5%</b>	<b>1,283,545</b>	<b>100.0%</b>	<b>(612)</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	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1,298	88.3%	64	4.3%	-	-	109	7.4%	1,471	14.1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8,081	90.1%	483	5.4%	-	-	403	4.5%	8,967	85.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9,379</b>	<b>89.9%</b>	<b>546</b>	<b>5.2%</b>	<b>-</b>	<b>-</b>	<b>512</b>	<b>4.9%</b>	<b>10,437</b>	<b>100.0%</b>

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	2,514,956	2,520,257	698,682	27.8%	616,216	24.5%	508,094	20.2%	1,822,991	72.3%	523,645	73.7%	(3.0%)
Exchange Revenue													
Service charges - Electricity	876,349	936,349	271,659	31.0%	224,602	25.6%	216,395	23.1%	712,657	76.1%	185,932	67.0%	16.4%
Service charges - Water	129,564	129,564	36,582	28.2%	29,979	23.1%	30,411	23.5%	96,972	74.8%	28,431	60.2%	7.0%
Service charges - Waste Water Management	103,916	107,916	27,924	26.9%	26,906	25.9%	27,450	25.4%	82,280	76.2%	25,858	77.8%	6.2%
Service charges - Waste Management	121,446	122,946	31,221	25.7%	31,249	25.7%	31,546	25.7%	94,016	76.5%	29,244	76.4%	7.9%
Sale of Goods and Rendering of Services	8,695	8,538	2,987	34.3%	1,261	14.5%	1,584	18.6%	5,832	68.3%	2,002	78.5%	(20.9%)
Agency services	30,000	-	-	-	-	-	-	-	-	-	14,428	48.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7,831	12,311	3,427	43.8%	3,581	45.7%	3,566	28.9%	10,564	85.8%	3,156	118.2%	12.7%
Interest earned from Current and Non Current Assets	29,177	5,177	1,194	4.1%	695	2.4%	673	13.0%	2,562	49.5%	5,692	36.9%	(88.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19,733	19,733	5,233	26.5%	4,852	24.6%	5,037	25.5%	15,122	76.6%	4,883	80.3%	3.2%
Rental from Fixed Assets	1,576	1,576	615	39.0%	498	31.6%	665	42.2%	1,779	112.8%	531	108.1%	25.4%
Licence and permits	8,812	500	22	3%	43	5%	84	16.7%	149	29.9%	1,766	59.5%	(95.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100,004	100,171	2,375	2.4%	3,008	3.0%	15,401	15.4%	20,783	20.7%	8,418	149.3%	83.0%
Non-Exchange Revenue													
Property rates	639,381	644,381	163,443	25.6%	163,416	25.6%	168,503	26.1%	495,362	76.9%	123,238	75.5%	36.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24,934	24,934	1,835	7.4%	5,389	21.6%	1,597	6.4%	8,820	35.4%	1,264	36.5%	26.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357,023	356,636	147,512	41.3%	117,858	33.0%	2,114	6%	267,484	75.0%	87,569	99.3%	(97.6%)
Interest	8,571	8,581	2,653	31.0%	2,872	33.5%	3,078	35.9%	8,603	100.3%	1,233	74.4%	149.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7,442	7,442	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20,000	15,000	-	-	-	-	-	-	-	-	-	55.2%	-
Other Gains	20,500	18,500	0	-	5	-	-	-	5	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2,625,444	2,721,045	667,380	25.4%	544,725	20.7%	648,782	23.8%	1,860,887	68.4%	583,950	69.4%	11.1%
Employee related costs	843,314	842,562	209,441	24.8%	209,139	24.8%	204,566	24.3%	623,146	74.0%	194,201	74.6%	5.3%
Remuneration of councillors	32,215	32,851	7,077	22.0%	8,394	26.1%	7,477	22.8%	22,948	69.9%	7,284	74.9%	2.6%
Bulk purchases - electricity	789,406	877,856	276,885	35.1%	158,505	20.1%	225,962	25.7%	661,352	75.3%	154,109	72.0%	46.6%
Inventory consumed	76,931	74,064	21,355	27.8%	18,724	24.3%	14,694	19.8%	54,774	74.0%	26,152	76.4%	(43.8%)
Debt impairment	21,164	50,829	1	-	-	-	-	-	1	-	-	-	-
Depreciation and amortisation	261,798	261,798	60,392	23.1%	60,392	23.1%	60,392	23.1%	181,177	69.2%	57,156	67.3%	5.7%
Interest	126,436	126,436	14	-	2	-	48,917	38.7%	48,932	38.7%	51,131	81.8%	(4.3%)
Contracted services	252,519	242,769	42,169	16.7%	52,272	20.7%	58,822	24.2%	153,262	63.1%	59,859	60.6%	(1.7%)
Transfers and subsidies	6,465	3,565	29	4%	1,513	23.4%	519	14.6%	2,061	57.8%	896	28.9%	(42.0%)
Irrecoverable debts written off	23,369	20,000	-	-	(0)	-	-	-	(0)	-	-	-	(2%)
Operational costs	185,366	183,853	50,017	27.0%	35,765	19.3%	27,433	14.9%	113,215	61.6%	33,160	69.9%	(17.3%)
Losses on disposal of Assets	4,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2,461	2,461	-	-	18	7%	-	-	18	7%	-	-	-
Surplus/(Deficit)	(110,488)	(200,788)	31,302	-	71,491	-	(140,688)	-	(37,896)	-	(60,305)	-	-
Transfers and subsidies - capital (monetary allocations)	170,149	162,284	13,364	7.9%	61,842	36.3%	7,228	4.5%	82,434	50.8%	30,543	46.1%	(76.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59,661	(38,504)	44,666		133,333		(133,460)		44,538		(29,762)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59,661	(38,504)	44,666		133,333		(133,460)		44,538		(29,762)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59,661	(38,504)	44,666		133,333		(133,460)		44,538		(29,762)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59,661	(38,504)	44,666		133,333		(133,460)		44,538		(29,762)		

**Part 2: Capital Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	211,949	224,245	16,725	7.9%	67,540	31.9%	14,052	6.3%	98,317	43.8%	38,159	47.5%	(63.2%)
National Government	170,149	162,284	14,516	8.5%	60,691	35.7%	7,228	4.5%	82,434	50.8%	33,518	48.0%	(78.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	170,149	162,284	14,516	8.5%	60,691	35.7%	7,228	4.5%	82,434	50.8%	33,518	48.0%	(78.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	4,056	85.5%	(100.0%)
Internally generated funds	41,800	61,961	2,209	5.3%	6,849	16.4%	6,824	11.0%	15,883	25.6%	585	30.9%	1,065.6%
Capital Expenditure Functional	211,949	224,245	16,725	7.9%	67,540	31.9%	14,052	6.3%	98,317	43.8%	38,159	47.5%	(63.2%)
Municipal governance and administration	3,800	8,576	-	-	26	7%	59	7%	86	1.0%	-	28.1%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3,800	8,576	-	-	26	7%	59	7%	86	1.0%	-	28.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18,000	13,187	2,970	16.5%	9,029	50.2%	-	-	11,999	91.0%	3,842	23.8%	(100.0%)
Community and Social Services	11,000	11,687	2,970	27.0%	7,944	72.2%	-	-	10,914	93.4%	2,495	18.1%	(100.0%)
Sport And Recreation	7,000	1,500	-	-	1,085	15.5%	-	-	1,085	72.3%	1,348	61.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19,000	17,000	3,998	21.0%	8,226	43.3%	717	4.2%	12,940	76.1%	8,896	74.0%	(91.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19,000	17,000	3,998	21.0%	8,226	43.3%	717	4.2%	12,940	76.1%	8,841	73.6%	(91.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	56	97.2%	(100.0%)
Trading Services	171,149	185,482	9,757	5.7%	50,259	29.4%	13,276	7.2%	73,292	39.5%	25,421	46.3%	(47.8%)
Energy sources	31,300	44,265	-	-	6,779	21.7%	7,046	15.9%	13,825	31.2%	3,137	51.5%	124.6%
Water Management	96,500	96,500	7,839	8.1%	21,638	22.4%	3,429	3.6%	32,905	34.1%	15,500	40.9%	(77.9%)
Waste Water Management	21,349	20,847	1,919	9.0%	9,566	44.8%	2,801	13.4%	14,286	68.5%	6,783	76.9%	(58.7%)
Waste Management	22,000	23,870	-	-	12,276	55.8%	-	-	12,276	51.4%	-	28.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25		
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	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	2,979,800	2,973,621	693,538	23.3%	537,693	18.0%	340,266	11.4%	1,571,497	52.8%	394,884	55.2%	(13.8%)
Property rates	607,412	612,162	62,614	10.3%	71,336	11.7%	73,364	12.0%	207,314	33.9%	59,149	38.1%	24.0%
Service charges	1,609,274	1,702,930	196,840	12.2%	200,787	12.5%	179,421	10.5%	577,048	33.9%	153,983	37.0%	16.5%
Other revenue	192,293	115,978	200,252	104.1%	46,822	24.3%	4,163	3.6%	251,237	216.6%	18,266	67.6%	(77.2%)
Transfers and Subsidies - Operational	357,023	356,636	188,018	52.7%	163,360	45.8%	44,770	12.6%	396,148	111.1%	116,546	129.9%	(61.6%)
Transfers and Subsidies - Capital	170,149	162,284	44,621	26.2%	54,692	32.1%	37,885	23.3%	137,198	84.5%	45,155	89.1%	(16.1%)
Interest	43,648	23,631	1,193	2.7%	695	1.6%	664	2.8%	2,552	10.8%	1,785	24.2%	(62.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2,514,183)	(2,598,255)	(624,099)	24.8%	(426,872)	17.0%	(454,277)	17.5%	(1,505,248)	57.9%	(345,580)	45.7%	31.5%
Suppliers and employees	(2,392,128)	(2,477,100)	(624,099)	26.1%	(426,872)	17.8%	(454,277)	18.3%	(1,505,248)	60.8%	(345,580)	47.8%	31.5%
Finance charges	(115,590)	(115,590)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6,465)	(5,565)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	465,617	375,367	69,439	14.9%	110,821	23.8%	(114,011)	(30.4%)	66,249	17.6%	49,304	81.3%	(331.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223,422)	(238,058)	(75,062)	33.6%	(62,051)	27.8%	(27,431)	11.5%	(164,544)	69.1%	(42,595)	64.4%	(35.6%)
Capital assets	(223,422)	(238,058)	(75,062)	33.6%	(62,051)	27.8%	(27,431)	11.5%	(164,544)	69.1%	(42,595)	64.4%	(35.6%)
Net Cash from(used) Investing Activities	(223,422)	(238,058)	(75,062)	33.6%	(62,051)	27.8%	(27,431)	11.5%	(164,544)	69.1%	(42,595)	66.7%	(35.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134,443)	(134,443)	-	-	(67,221)	50.0%	48,932	(36.4%)	(18,290)	13.6%	-	47.0%	(100.0%)
Repayment of borrowing	(134,443)	(134,443)	-	-	(67,221)	50.0%	48,932	(36.4%)	(18,290)	13.6%	-	47.0%	(100.0%)
Net Cash from(used) Financing Activities	(134,443)	(134,443)	-	-	(67,221)	50.0%	48,932	(36.4%)	(18,290)	13.6%	-	47.0%	(100.0%)
Net Increase/(Decrease) in cash held	107,752	2,866	(5,623)	(5.2%)	(18,452)	(17.1%)	(92,510)	(3,228.0%)	(116,585)	(4,068.1%)	6,709	96.1%	(1,478.9%)
Cash/cash equivalents at the year begin:	126,238	126,238	4,672	3.7%	11,158	8.8%	(7,294)	(5.8%)	4,672	3.7%	472,650	56.7%	(101.5%)
Cash/cash equivalents at the year end:	233,990	129,104	11,158	4.8%	(7,294)	(3.1%)	(99,803)	(77.3%)	(99,803)	(77.3%)	479,359	81.4%	(120.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,751	17.1%	3,880	6.2%	2,758	4.4%	45,444	72.3%	62,834	11.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35,237	33.4%	5,341	5.1%	3,669	3.5%	61,123	58.0%	105,370	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41,399	22.0%	17,342	9.2%	9,010	4.8%	120,413	64.0%	188,164	33.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7,764	16.1%	2,722	5.6%	1,888	3.9%	35,992	74.4%	48,367	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8,939	16.7%	2,623	4.9%	1,988	3.7%	40,056	74.7%	53,065	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	85.4%	-	-	-	-	22	14.6%	153	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,483	4.7%	2,147	4.0%	2,105	4.0%	46,517	87.4%	53,252	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	8.7%	-	-	-	-
Other	4,188	8.6%	2,006	4.1%	621	1.3%	42,127	86.1%	48,942	8.7%	-	-	-	-
Total By Income Source	110,891	19.8%	36,062	6.4%	22,040	3.9%	391,694	69.9%	560,688	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,913	16.8%	3,557	12.1%	3,244	11.1%	17,561	60.0%	29,275	5.2%	-	-	-	-
Commercial	59,295	23.8%	18,674	7.5%	7,218	2.9%	164,221	65.8%	249,409	44.5%	-	-	-	-
Households	46,683	16.6%	13,831	4.9%	11,578	4.1%	209,912	74.4%	282,004	50.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	110,891	19.8%	36,062	6.4%	22,040	3.9%	391,694	69.9%	560,688	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10,680	59.1%	386	2.1%	(749)	(4.1%)	7,748	42.9%	18,065	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10,680	58.8%	386	2.1%	(749)	(4.1%)	7,849	43.2%	18,166	100.0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mthiba Mogofe	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 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	816,167	843,291	257,341	31.5%	235,072	28.8%	207,544	24.6%	699,956	83.0%	188,425	72.7%	10.1%
Exchange Revenue													
Service charges - Electricity	242,611	278,611	73,799	30.4%	72,424	29.9%	68,069	24.4%	214,292	76.9%	46,825	70.0%	45.4%
Service charges - Water	71,067	74,368	21,000	29.5%	16,876	23.7%	14,274	19.2%	52,150	70.1%	17,007	75.0%	(16.1%)
Service charges - Waste Water Management	22,898	21,419	5,362	23.4%	5,365	23.4%	5,368	25.1%	16,094	75.1%	4,501	65.2%	19.3%
Service charges - Waste Management	25,759	27,248	6,033	23.4%	6,061	23.5%	6,034	22.1%	18,128	66.5%	4,454	66.7%	35.5%
Sale of Goods and Rendering of Services	4,470	884	1,449	32.4%	573	12.8%	604	68.3%	2,626	297.0%	861	41.3%	(29.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30,132	4,205	8,533	28.3%	8,823	29.3%	8,958	213.0%	26,314	625.7%	7,898	191.2%	13.4%
Interest earned from Current and Non Current Assets	4,084	4,000	536	13.1%	501	12.3%	811	20.3%	1,848	46.2%	586	50.6%	38.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2,194	6,000	456	20.8%	541	24.6%	522	8.7%	1,518	25.3%	678	34.5%	(23.0%)
Licence and permits	250	250	0	.1%	1	.3%	-	-	1	4%	1	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1,413	170	(661)	(46.8%)	106	7.5%	(812)	(476.8%)	(1,368)	(802.9%)	310	(5.3%)	(362.3%)
Non-Exchange Revenue													
Property rates	150,087	155,100	39,508	26.3%	39,462	26.3%	39,476	25.5%	118,446	76.4%	31,280	74.6%	26.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8,000	14,100	515	6.4%	426	5.3%	282	2.0%	1,222	8.7%	424	14.5%	(33.6%)
Licences or permits	250	250	105	41.8%	363	145.1%	129	51.8%	597	238.7%	78	38.9%	65.4%
Transfer and subsidies - Operational	226,500	247,600	93,457	41.3%	75,733	33.4%	56,046	22.6%	225,237	91.0%	63,482	79.7%	(11.7%)
Interest	20,183	2,817	4,661	23.1%	5,245	26.0%	5,218	185.2%	15,123	536.9%	4,633	169.6%	12.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6,268	6,268	2,590	41.3%	2,574	41.1%	2,565	40.9%	7,729	123.3%	5,408	71.0%	(52.6%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	22.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,049,678	941,017	251,532	24.0%	236,362	22.5%	233,103	24.8%	720,997	76.6%	159,662	63.8%	46.0%
Employee related costs	267,740	264,348	62,876	23.5%	64,211	24.0%	62,132	23.5%	189,219	71.6%	59,594	72.4%	4.3%
Remuneration of councillors	13,671	13,368	3,009	22.0%	3,544	25.9%	3,346	25.0%	9,899	74.0%	3,048	76.5%	9.8%
Bulk purchases - electricity	195,000	180,710	108,429	55.6%	67,344	34.5%	62,240	34.4%	238,013	131.7%	51,440	84.8%	21.0%
Inventory consumed	21,450	26,970	4,023	18.8%	6,519	30.4%	2,692	10.0%	13,234	49.1%	2,815	61.1%	(4.4%)
Debt impairment	125,500	79,260	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88,000	80,000	-	-	-	-	27,996	35.0%	27,996	35.0%	48,432	60.5%	(42.2%)
Interest	10,000	10,000	10,786	107.9%	14,676	146.8%	16,881	168.8%	42,342	423.4%	(52,846)	44.8%	(131.9%)
Contracted services	186,118	178,332	39,479	21.2%	57,776	31.0%	34,987	19.6%	132,241	74.2%	32,686	64.1%	7.0%
Transfers and subsidies	1,000	1,050	377	37.7%	107	10.7%	216	20.6%	700	66.6%	-	96.2%	(100.0%)
Irrecoverable debts written off	5,000	5,000	1,368	27.4%	1,698	34.0%	1,751	35.0%	4,817	96.3%	(2,453)	34.8%	(171.4%)
Operational costs	136,199	101,979	21,186	15.6%	20,487	15.0%	20,862	20.5%	62,535	61.3%	16,946	67.8%	23.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(233,511)	(97,725)	5,808	-	(1,290)	-	(25,560)	-	(21,041)	-	28,763	-	-
Transfers and subsidies - capital (monetary allocations)	135,907	135,246	22,401	16.5%	32,482	23.9%	20,451	15.1%	75,334	55.7%	42,963	67.9%	(52.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(97,604)	37,521	28,209		31,192		(5,108)		54,293		71,726		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(97,604)	37,521	28,209		31,192		(5,108)		54,293		71,726		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(97,604)	37,521	28,209		31,192		(5,108)		54,293		71,726		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(97,604)	37,521	28,209		31,192		(5,108)		54,293		71,726		

**Part 2: Capital Revenue and Expenditure**

Capital Revenue and Expenditure		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		146,762	164,263	23,364	15.9%	23,024	15.7%	17,457	10.6%	63,845	38.9%	55,061	63.4%	(68.3%)
National Government		133,162	153,333	20,809	15.6%	23,024	17.3%	15,777	10.3%	59,610	38.9%	49,348	63.9%	(68.0%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		133,162	153,333	20,809	15.6%	23,024	17.3%	15,777	10.3%	59,610	38.9%	49,348	63.9%	(68.0%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13,600	10,930	2,555	18.8%	-	-	1,680	15.4%	4,235	38.7%	5,713	61.5%	(70.6%)
Capital Expenditure Functional		146,762	164,263	23,364	15.9%	23,024	15.7%	17,457	10.6%	63,845	38.9%	55,061	63.4%	(68.3%)
Municipal governance and administration		10,750	8,430	2,555	23.8%	-	-	-	-	2,555	30.3%	-	361	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	22	4.5%	(100.0%)
Finance and administration		10,750	8,430	2,555	23.8%	-	-	-	-	2,555	30.3%	338	65.3%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		1,550	500	-	-	-	-	260	52.0%	260	52.0%	-	15.9%	(100.0%)
Community and Social Services		1,550	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	500	-	-	-	-	260	52.0%	260	52.0%	-	22.3%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		6,251	27,194	1,868	29.9%	244	3.9%	5,106	18.8%	7,217	26.5%	9,349	77.1%	(45.4%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		6,251	27,194	1,868	29.9%	244	3.9%	5,106	18.8%	7,217	26.5%	9,349	81.3%	(45.4%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		128,211	128,139	18,941	14.8%	22,780	17.8%	12,091	9.4%	53,812	42.0%	45,352	62.0%	(73.3%)
Energy sources		1,237	1,237	-	-	753	60.9%	323	26.1%	1,076	87.0%	6,245	121.1%	(94.8%)
Water Management		33,645	35,563	4,634	13.8%	1,936	5.8%	136	.4%	6,706	18.9%	5,165	47.8%	(97.4%)
Waste Water Management		79,354	80,656	14,307	18.0%	17,296	21.8%	7,826	9.7%	39,429	48.9%	31,488	54.6%	(75.1%)
Waste Management		13,975	10,683	-	-	2,794	20.0%	3,807	35.6%	6,601	61.8%	2,454	108.4%	55.1%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

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	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	886,133	882,823	231,333	26.1%	186,934	21.1%	182,258	20.6%	600,526	68.0%	217,809	45.8%	(16.3%)
Property rates	145,733	145,733	20,918	14.4%	26,891	18.5%	22,882	15.7%	70,690	48.5%	22,038	52.0%	3.8%
Service charges	332,252	332,252	45,510	13.7%	61,038	18.4%	51,833	15.6%	158,380	47.7%	35,098	11.1%	47.7%
Other revenue	41,676	38,451	11,025	26.5%	4,283	10.3%	1,815	4.7%	17,123	44.5%	8,507	29.7%	(78.7%)
Transfers and Subsidies - Operational	226,481	226,481	95,455	42.1%	74,688	33.0%	56,248	24.8%	226,391	100.0%	67,191	91.5%	(16.3%)
Transfers and Subsidies - Capital	135,907	135,907	57,889	42.6%	18,552	13.7%	47,027	34.6%	123,468	90.8%	84,389	73.5%	(44.3%)
Interest	4,084	4,000	536	13.1%	1,483	36.3%	2,454	61.3%	4,473	111.8%	586	50.7%	318.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(752,787)	(752,787)	(136,059)	18.1%	(125,763)	16.7%	(121,606)	16.2%	(383,429)	50.9%	(191,970)	49.8%	(36.7%)
Suppliers and employees	(741,787)	(741,787)	(136,059)	18.3%	(125,763)	17.0%	(121,606)	16.4%	(383,429)	51.7%	(191,970)	52.9%	(36.7%)
Finance charges	(10,000)	(10,000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1,000)	(1,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	133,346	130,036	95,273	71.4%	61,171	45.9%	60,652	46.6%	217,097	167.0%	25,839	27.0%	134.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146,571)	(146,571)	(43,643)	29.8%	(32,180)	22.0%	(16,314)	11.1%	(92,138)	62.9%	(58,711)	74.2%	(72.2%)
Capital assets	(146,571)	(146,571)	(43,643)	29.8%	(32,180)	22.0%	(16,314)	11.1%	(92,138)	62.9%	(58,711)	74.2%	(72.2%)
Net Cash from(used) Investing Activities	(146,571)	(146,571)	(43,643)	29.8%	(32,180)	22.0%	(16,314)	11.1%	(92,138)	62.9%	(58,711)	74.2%	(72.2%)
Cash Flow from Financing Activities													
Receipts	-	-	2,453	-	2,932	-	2,279	-	7,664	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2,453	-	2,932	-	2,279	-	7,664	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	2,453	-	2,932	-	2,279	-	7,664	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(13,225)	(16,534)	54,083	(409.0%)	31,923	(241.4%)	46,617	(281.9%)	132,623	(802.1%)	(32,872)	(45,448.4%)	(241.8%)
Cash/cash equivalents at the year begin:	26,317	26,317	(3,052)	(11.6%)	54,564	207.3%	86,487	328.6%	(3,052)	(11.6%)	1,804.4%	(569.3%)	(569.3%)
Cash/cash equivalents at the year end:	13,092	9,782	54,564	416.8%	86,487	660.6%	133,104	1,360.6%	133,104	1,360.6%	(51,300)	(3,908.1%)	(359.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,722	2.8%	4,072	2.0%	3,580	1.8%	188,551	93.4%	201,926	21.6%	(852)	(.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12,585	10.0%	5,828	4.6%	6,026	4.8%	100,945	80.5%	125,385	13.4%	(223)	(.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	9,592	4.2%	5,647	2.5%	5,048	2.2%	206,795	91.1%	227,083	24.3%	(1,168)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1,849	2.5%	1,420	1.9%	1,366	1.8%	70,547	93.8%	75,181	8.0%	(339)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2,050	2.6%	1,479	1.9%	1,412	1.8%	74,821	93.8%	79,763	8.5%	(344)	(.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,760	2.2%	4,672	2.1%	4,656	2.1%	206,012	93.6%	220,100	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	468	7.0%	207	3.1%	483	7.2%	5,540	82.7%	6,698	7%	604	9.0%	-	-
Total By Income Source	37,027	4.0%	23,325	2.5%	22,571	2.4%	853,211	91.1%	936,135	100.0%	(2,322)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,132	4.0%	4,821	3.1%	4,381	2.8%	139,771	90.1%	155,106	16.6%	(114)	(.1%)	-	-
Commercial	15,939	5.0%	7,395	2.3%	7,946	2.5%	286,234	90.1%	317,514	33.9%	(17)	-	-	-
Households	14,956	3.2%	11,109	2.4%	10,244	2.2%	427,206	92.2%	463,516	49.5%	(2,191)	(.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37,027	4.0%	23,325	2.5%	22,571	2.4%	853,211	91.1%	936,135	100.0%	(2,322)	(.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30,075	3.4%	13,448	1.5%	9,719	1.1%	828,601	94.0%	881,844	48.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18,964	2.1%	-	-	-	-	904,036	97.9%	923,000	51.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49,039	2.7%	13,448	.7%	9,719	.5%	1,732,638	96.0%	1,804,844	100.0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Kgauelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1,064,762	998,027	354,763	33.3%	313,055	29.4%	266,264	26.7%	934,082	93.6%	239,493	85.3%	11.2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	110,100	110,437	27,596	25.1%	27,623	25.1%	27,648	25.0%	82,866	75.0%	25,673	74.9%	7.7%
Service charges - Waste Water Management	2,504	2,635	726	29.0%	591	23.6%	644	24.4%	1,961	74.4%	557	70.6%	15.7%
Service charges - Waste Management	41,860	41,547	10,372	24.8%	10,377	24.8%	10,385	25.0%	31,134	74.9%	9,927	74.6%	4.6%
Sale of Goods and Rendering of Services	411	657	58	14.0%	267	65.1%	186	28.3%	511	77.7%	50	43.4%	273.9%
Agency services	-	13,319	-	-	-	-	-	-	-	-	5,967	56.2%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	220,039	137,826	33,932	15.4%	34,981	15.9%	36,040	26.1%	104,952	76.1%	32,146	65.3%	12.1%
Interest earned from Current and Non Current Assets	12,554	12,303	4,407	35.1%	1,744	13.9%	3,484	28.3%	9,635	78.3%	2,663	72.2%	30.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	749	1,559	590	78.8%	187	24.9%	272	17.4%	1,048	67.3%	310	142.4%	(12.2%)
Licence and permits	3	5	1	27.2%	1	43.7%	-	-	2	50.0%	1	75.0%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	871	356	191	21.9%	64	7.4%	177	49.5%	431	121.0%	97	65.0%	82.7%
Non-Exchange Revenue													
Property rates	64,571	65,828	16,457	25.5%	16,457	25.5%	16,456	25.0%	49,369	75.0%	15,083	73.6%	9.1%
Surcharges and Taxes	-	-	9,454	-	23,258	-	22,867	-	55,579	-	(7,363)	-	(410.6%)
Fines, penalties and forfeits	3,343	4,852	50	1.5%	48	1.4%	46	9%	142	2.9%	33	3.8%	36.3%
Licences or permits	324	312	75	23.2%	81	25.0%	30	9.7%	186	59.7%	47	65.2%	(35.4%)
Transfer and subsidies - Operational	607,434	606,392	250,856	41.3%	197,376	32.5%	148,032	24.4%	596,264	98.3%	154,305	97.2%	(4.1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,212,019	1,118,811	172,278	14.2%	201,037	16.6%	174,499	15.6%	547,815	49.0%	182,182	47.3%	(4.2%)
Employee related costs	207,837	210,773	45,037	21.7%	49,569	23.8%	49,103	23.3%	143,709	68.2%	45,324	67.3%	8.3%
Remuneration of councillors	31,005	29,546	6,733	21.7%	7,544	24.3%	7,372	25.0%	21,649	73.3%	5,819	69.8%	26.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	180,993	212,514	34,546	19.1%	48,343	26.7%	45,536	21.4%	128,425	60.4%	42,487	65.1%	7.2%
Debt impairment	387,451	255,257	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88,821	91,000	18,862	21.2%	18,602	20.9%	17,863	19.6%	55,327	60.8%	14,390	56.9%	24.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	180,380	176,464	39,861	22.1%	46,340	25.7%	30,506	17.3%	116,707	66.1%	57,241	62.0%	(46.7%)
Transfers and subsidies	700	700	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5,324	7,381	965	18.1%	1,664	31.3%	1,438	19.5%	4,066	55.1%	598	38.3%	140.4%
Operational costs	129,508	135,175	26,273	20.3%	28,976	22.4%	22,682	16.8%	77,931	57.7%	16,322	45.5%	39.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(147,256)	(120,783)	182,485	-	112,018	-	91,764	-	386,267	-	57,312	-	-
Transfers and subsidies - capital (monetary allocations)	216,343	211,375	69,035	31.9%	-	-	-	-	69,035	32.7%	(14,939)	59.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69,087	90,591	251,519	-	112,018	-	91,764	-	455,302	-	42,382	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69,087	90,591	251,519	-	112,018	-	91,764	-	455,302	-	42,382	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69,087	90,591	251,519	-	112,018	-	91,764	-	455,302	-	42,382	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69,087	90,591	251,519	-	112,018	-	91,764	-	455,302	-	42,382	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		238,290	231,359	43,810	18.4%	92,807	38.9%	32,239	13.9%	168,856	73.0%	25,231	65.6%	27.8%
National Government		216,343	211,375	43,658	20.2%	83,148	38.4%	26,923	12.7%	153,730	72.7%	22,584	67.3%	19.2%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		216,343	211,375	43,658	20.2%	83,148	38.4%	26,923	12.7%	153,730	72.7%	22,584	67.3%	19.2%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		21,947	19,985	152	.7%	9,659	44.0%	5,316	26.6%	15,127	75.7%	2,647	41.6%	100.8%
Capital Expenditure Functional		238,290	231,359	43,810	18.4%	92,807	38.9%	32,242	13.9%	168,860	73.0%	25,231	65.6%	27.8%
Municipal governance and administration		6,150	5,650	14	.2%	1,267	20.6%	174	3.1%	1,454	25.7%	190	41.2%	(8.6%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		6,150	5,650	14	.2%	1,267	20.6%	174	3.1%	1,454	25.7%	190	41.2%	(8.6%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		27,500	29,400	4,428	16.1%	8,784	31.9%	2,408	8.2%	15,620	53.1%	-	62.6%	(100.0%)
Community and Social Services		7,500	4,540	-	-	676	9.0%	-	-	676	14.9%	-	-	-
Sport And Recreation		20,000	24,860	4,428	22.1%	8,108	40.5%	2,408	9.7%	14,944	60.1%	-	65.8%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		69,021	49,554	7,672	11.1%	15,038	21.8%	11,539	23.3%	34,248	69.1%	2,453	85.2%	370.4%
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		69,021	49,554	7,672	11.1%	15,038	21.8%	11,539	23.3%	34,248	69.1%	2,453	85.7%	370.4%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		135,619	146,755	31,697	23.4%	67,719	49.9%	18,121	12.3%	117,538	80.1%	22,589	61.9%	(19.8%)
Energy sources		8,000	8,000	1,982	24.8%	3,743	46.8%	105	1.3%	5,830	72.9%	(12,073)	72.1%	(100.9%)
Water Management		90,138	93,943	25,051	27.8%	40,563	45.0%	12,549	13.4%	78,163	83.2%	28,882	65.4%	(56.5%)
Waste Water Management		29,000	36,332	4,664	16.1%	16,978	58.5%	5,467	15.0%	27,109	74.6%	5,779	44.0%	(5.4%)
Waste Management		8,481	8,481	-	-	6,435	75.9%	-	-	6,435	75.9%	-	87.0%	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	967,318	913,918	301,705	31.2%	293,639	30.4%	266,873	29.2%	862,217	94.3%	248,034	92.2%	7.6%
Property rates	41,077	27,535	5,977	14.6%	9,594	23.4%	16,571	60.2%	32,143	116.7%	9,463	74.3%	75.1%
Service charges	9,638	9,390	2,992	31.0%	3,323	34.5%	3,166	33.7%	9,481	101.0%	2,359	88.2%	34.2%
Other revenue	80,272	46,923	31,358	39.1%	26,318	32.8%	38,303	81.6%	95,978	204.5%	28,873	215.0%	32.7%
Transfers and Subsidies - Operational	607,434	606,392	246,078	40.5%	197,582	32.5%	147,416	24.3%	591,076	97.5%	136,317	91.3%	8.1%
Transfers and Subsidies - Capital	216,343	211,375	15,300	7.1%	56,823	26.3%	61,417	29.1%	133,540	63.2%	71,022	85.0%	(13.5%)
Interest	12,554	12,303	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(730,423)	(765,270)	(108,900)	14.9%	(144,818)	19.8%	(116,250)	15.2%	(369,968)	48.3%	(94,397)	40.3%	23.2%
Suppliers and employees	(729,723)	(764,570)	(108,900)	14.9%	(144,818)	19.8%	(116,250)	15.2%	(369,968)	48.4%	(94,397)	40.3%	23.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from(used) Operating Activities</b>	<b>236,895</b>	<b>148,648</b>	<b>192,805</b>	<b>81.4%</b>	<b>148,822</b>	<b>62.8%</b>	<b>150,623</b>	<b>101.3%</b>	<b>492,250</b>	<b>331.2%</b>	<b>153,637</b>	<b>305.0%</b>	<b>(2.0%)</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>	(238,290)	(231,359)	(51,565)	21.6%	(105,670)	44.3%	(29,726)	12.8%	(186,961)	80.8%	(44,349)	78.1%	(33.0%)
Capital assets	(238,290)	(231,359)	(51,565)	21.6%	(105,670)	44.3%	(29,726)	12.8%	(186,961)	80.8%	(44,349)	78.1%	(33.0%)
<b>Net Cash from(used) Investing Activities</b>	<b>(238,290)</b>	<b>(231,359)</b>	<b>(51,565)</b>	<b>21.6%</b>	<b>(105,670)</b>	<b>44.3%</b>	<b>(29,726)</b>	<b>12.8%</b>	<b>(186,961)</b>	<b>80.8%</b>	<b>(44,349)</b>	<b>78.1%</b>	<b>(33.0%)</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>	-	-	-	-	-	-	-	-	-	-	-	-	-
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>(1,394)</b>	<b>(82,712)</b>	<b>141,240</b>	<b>(10,129.2%)</b>	<b>43,152</b>	<b>(3,094.7%)</b>	<b>120,897</b>	<b>(146.2%)</b>	<b>305,289</b>	<b>(369.1%)</b>	<b>109,288</b>	<b>(521.4%)</b>	<b>10.6%</b>
Cash/cash equivalents at the year begin:	169,696	228,070	214,351	126.3%	369,310	217.6%	412,461	180.8%	214,351	94.0%	435,955	72.9%	(5.4%)
Cash/cash equivalents at the year end:	168,301	145,358	369,310	219.4%	412,461	245.1%	533,359	366.9%	533,359	366.9%	545,243	294.1%	(2.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10,545	1.1%	10,006	1.0%	9,965	1.0%	949,321	96.9%	979,837	40.0%	1,377	.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	157	100.0%	157	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,097	1.6%	4,205	1.3%	4,209	1.3%	311,301	95.8%	324,812	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	191	1.0%	170	.9%	167	.9%	17,826	97.1%	18,355	.7%	28	.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	3,950	.9%	3,926	.9%	3,921	.9%	412,866	97.2%	424,662	17.4%	515	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12,130	1.7%	12,012	1.7%	11,888	1.7%	663,543	94.8%	699,572	28.6%	(404)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	113	100.0%	113	-	10	8.6%	-	-
<b>Total By Income Source</b>	<b>31,912</b>	<b>1.3%</b>	<b>30,319</b>	<b>1.2%</b>	<b>30,150</b>	<b>1.2%</b>	<b>2,355,128</b>	<b>96.2%</b>	<b>2,447,509</b>	<b>100.0%</b>	<b>1,526</b>	<b>.1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4,992	1.9%	4,476	1.7%	4,419	1.7%	252,228	94.8%	266,114	10.9%	194	.1%	-	-
Commercial	2,948	2.3%	2,013	1.5%	2,025	1.6%	123,595	94.6%	130,582	5.3%	156	.1%	-	-
Households	23,972	1.2%	23,830	1.2%	23,706	1.2%	1,979,305	96.5%	2,050,813	83.8%	1,177	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>31,912</b>	<b>1.3%</b>	<b>30,319</b>	<b>1.2%</b>	<b>30,150</b>	<b>1.2%</b>	<b>2,355,128</b>	<b>96.2%</b>	<b>2,447,509</b>	<b>100.0%</b>	<b>1,526</b>	<b>.1%</b>	<b>-</b>	<b>-</b>

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5,082	100.0%	-	-	-	-	0	-	5,082	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5,082</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>5,082</b>	<b>100.0%</b>

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	773,201	773,201	166,676	21.6%	68,808	8.9%	207,433	26.8%	442,917	57.3%	139,419	55.4%	48.8%
Exchange Revenue													
Service charges - Electricity	225,890	225,890	38,634	17.1%	50,994	22.8%	48,801	21.6%	138,429	61.3%	43,151	35.4%	13.1%
Service charges - Water	74,236	74,236	8,936	12.0%	16,439	22.1%	16,990	22.9%	42,365	57.1%	14,683	54.2%	15.7%
Service charges - Waste Water Management	13,785	13,785	2,397	17.4%	3,256	23.6%	3,282	23.8%	8,935	64.8%	3,005	50.1%	9.2%
Service charges - Waste Management	14,672	14,672	2,752	18.8%	3,979	27.1%	3,763	25.7%	10,494	71.5%	3,055	57.2%	23.2%
Sale of Goods and Rendering of Services	6,926	6,926	433	6.3%	349	5.0%	721	10.4%	1,503	21.7%	651	51.2%	10.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90,454	90,454	-	-	46	.1%	544	.6%	590	.7%	33,930	104.4%	(98.4%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,572	1,572	188	11.9%	431	27.4%	440	28.0%	1,058	67.3%	282	48.1%	55.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	772	772	82	10.6%	144	18.7%	307	39.8%	533	69.0%	73	54.7%	322.0%
Non-Exchange Revenue													
Property rates	123,486	123,486	28,809	23.3%	8,403	6.8%	28,374	23.0%	65,586	53.1%	27,862	76.2%	1.8%
Surcharges and Taxes	33,486	33,486	11,377	34.0%	17,674	52.8%	17,638	52.7%	46,690	139.4%	12,418	59.2%	42.0%
Fines, penalties and forfeits	2,141	2,141	179	8.4%	183	8.5%	1,020	47.7%	1,382	64.6%	307	53.8%	231.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152,985	152,985	58,455	38.2%	(3)	-	5,876	3.8%	64,328	42.0%	-	67.1%	(100.0%)
Interest	32,795	32,795	14,436	44.0%	(33,090)	(100.9%)	79,676	243.0%	61,022	186.1%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	2	-	-	-	2	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	878,574	878,574	129,629	14.8%	161,699	18.4%	305,088	34.7%	596,416	67.9%	193,518	63.2%	57.7%
Employee related costs	201,439	201,439	31,763	15.8%	49,995	24.8%	52,013	25.8%	133,771	66.4%	28,720	53.0%	81.1%
Remuneration of councillors	10,101	10,101	1,542	15.3%	2,726	27.0%	2,220	22.0%	6,489	64.2%	1,881	62.1%	18.0%
Bulk purchases - electricity	203,854	203,854	56,122	27.5%	46,610	22.9%	44,487	21.8%	147,219	72.2%	38,059	66.1%	16.9%
Inventory consumed	92,124	92,124	13,423	14.6%	36,743	39.9%	28,119	30.2%	78,284	84.1%	57,679	123.8%	(51.2%)
Debt impairment	108,336	108,336	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52,446	48,446	-	-	-	-	-	-	-	-	20,962	55.7%	(100.0%)
Interest	30,000	30,000	12,696	42.3%	22,637	75.5%	26,128	87.1%	61,461	204.9%	14,650	171.0%	78.3%
Contracted services	92,062	99,062	9,996	10.9%	38,991	42.4%	27,903	28.2%	76,890	77.6%	20,731	87.6%	34.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	29,800	29,800	-	-	-	-	56,494	189.6%	56,494	189.6%	-	-	(100.0%)
Operational costs	58,413	54,413	4,086	7.0%	22,221	38.0%	8,584	15.8%	34,891	64.1%	10,836	79.5%	(20.8%)
Losses on disposal of Assets	-	-	-	-	(59,139)	-	59,139	-	-	-	-	-	(100.0%)
Other Losses	-	-	-	-	916	-	-	-	916	-	-	-	-
Surplus/(Deficit)	(105,373)	(105,373)	37,047	-	(92,891)	-	(97,655)	-	(153,499)	-	(54,099)	-	-
Transfers and subsidies - capital (monetary allocations)	53,420	53,420	-	-	-	-	27,349	51.2%	27,349	51.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	119,417	119,417	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	(126,149)	-	(54,099)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	(126,149)	-	(54,099)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	(126,149)	-	(54,099)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67,465	67,465	37,047	-	(92,891)	-	(70,305)	-	(126,149)	-	(54,099)	-	-

**Part 2: Capital Revenue and Expenditure**

Capital Revenue and Expenditure		2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		65,740	65,740	13,094	19.9%	13,477	20.5%	10,428	15.9%	37,000	56.3%	14,951	45.6%	(30.3%)
National Government		53,420	53,420	2,392	4.5%	12,133	22.7%	15,456	28.9%	29,980	56.1%	6,427	31.8%	140.5%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		53,420	53,420	2,392	4.5%	12,133	22.7%	15,456	28.9%	29,980	56.1%	6,427	31.8%	140.5%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12,320	12,320	10,703	86.9%	1,345	10.9%	(5,027)	(40.8%)	7,020	57.0%	8,524	142.0%	(159.0%)
Capital Expenditure Functional		65,740	65,740	13,094	19.9%	13,477	20.5%	10,445	15.9%	37,017	56.3%	14,951	45.6%	(30.1%)
Municipal governance and administration		8,200	8,200	1,214	14.8%	1,345	16.4%	4,118	50.2%	6,676	81.4%	111	8.7%	3,617.8%
Executive and Council		200	200	-	-	-	-	157	78.4%	157	78.4%	-	-	(100.0%)
Finance and administration		8,000	8,000	1,214	15.2%	1,345	16.8%	3,962	49.5%	6,520	81.5%	111	8.7%	3,476.4%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		20	20	-	-	-	-	17	85.9%	17	85.9%	-	-	(100.0%)
Community and Social Services		20	20	-	-	-	-	17	85.9%	17	85.9%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		14,521	14,521	1,349	9.3%	7,327	50.5%	1,544	10.6%	10,220	70.4%	1,367	34.1%	13.0%
Planning and Development		100	100	-	-	-	-	50	50.1%	50	50.1%	-	-	(100.0%)
Road Transport		14,421	14,421	1,349	9.4%	7,327	50.8%	1,494	10.4%	10,170	70.5%	1,367	34.1%	9.3%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		42,999	42,999	10,532	24.5%	4,806	11.2%	4,766	11.1%	20,103	46.8%	13,473	52.3%	(64.6%)
Energy sources		6,500	6,500	9,824	151.1%	2,112	32.5%	293	4.5%	12,230	188.2%	8,768	201.8%	(96.7%)
Water Management		31,499	31,499	707	2.2%	1,841	5.8%	4,472	14.2%	7,021	22.3%	4,321	31.8%	3.5%
Waste Water Management		3,000	3,000	-	-	-	-	-	-	-	-	384	50.5%	(100.0%)
Waste Management		2,000	2,000	-	-	852	42.6%	-	-	852	42.6%	-	3.6%	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2024/25					2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget	First Quarter	Second Quarter	Third Quarter	Year to Date	Third Quarter		

	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	730,180	730,180	143,234	19.6%	100,000	13.7%	136,335	18.7%	379,568	52.0%	94,429	48.1%	44.4%
Property rates	137,878	137,878	19,473	14.1%	24,179	17.5%	29,986	21.7%	73,638	53.4%	23,784	85.8%	26.1%
Service charges	337,393	337,393	50,448	15.0%	75,692	22.4%	93,661	27.8%	219,800	65.1%	67,549	49.3%	38.7%
Other revenue	48,503	48,503	35,711	73.6%	(8,378)	(17.3%)	5,383	11.1%	32,716	67.5%	2,543	37.1%	111.7%
Transfers and Subsidies - Operational	152,985	152,985	30,451	19.9%	-	-	3,461	2.3%	33,912	22.2%	-	47.9%	(100.0%)
Transfers and Subsidies - Capital	53,420	53,420	7,151	13.4%	8,460	15.8%	3,300	6.2%	18,911	35.4%	-	18.1%	(100.0%)
Interest	-	-	-	-	46	-	544	-	590	-	553	-	(1.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(621,270)	(621,270)	(89,778)	14.5%	(124,775)	20.1%	(97,223)	15.6%	(311,775)	50.2%	(75,834)	37.1%	28.2%
Suppliers and employees	(621,270)	(621,270)	(89,778)	14.5%	(124,775)	20.1%	(97,223)	15.6%	(311,775)	50.2%	(75,834)	39.0%	28.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	108,909	108,909	53,456	49.1%	(24,776)	(22.7%)	39,112	35.9%	67,792	62.2%	18,596	164.1%	110.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62,740)	(62,740)	(17,258)	27.5%	(15,019)	23.9%	(10,495)	16.7%	(42,772)	68.2%	(15,130)	61.1%	(30.6%)
Capital assets	(62,740)	(62,740)	(17,258)	27.5%	(15,019)	23.9%	(10,495)	16.7%	(42,772)	68.2%	(15,130)	61.1%	(30.6%)
Net Cash from(used) Investing Activities	(62,740)	(62,740)	(17,258)	27.5%	(15,019)	23.9%	(10,495)	16.7%	(42,772)	68.2%	(15,130)	61.1%	(30.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46,169	46,169	36,198	78.4%	(39,795)	(86.2%)	28,617	62.0%	25,020	54.2%	3,465	961.9%	725.9%
Cash/cash equivalents at the year begin:	30,000	30,000	2,992	10.0%	42,596	142.0%	2,801	9.3%	2,992	10.0%	74,749	133.6%	(96.3%)
Cash/cash equivalents at the year end:	76,169	76,169	42,596	55.9%	2,801	3.7%	28,746	37.7%	28,746	37.7%	78,214	686.6%	(63.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9,343	3.3%	5,068	1.8%	4,727	1.7%	263,293	93.2%	282,430	24.5%	(2,025)	(.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15,013	37.0%	3,650	9.0%	2,000	4.9%	19,963	49.1%	40,626	3.5%	1,946	4.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	17,792	3.8%	11,252	2.4%	10,387	2.2%	424,664	91.5%	464,095	40.2%	1,197	.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	1,283	4.5%	616	2.1%	549	1.9%	26,319	91.5%	28,767	2.5%	167	.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	1,494	4.6%	795	2.4%	696	2.1%	29,698	90.9%	32,683	2.8%	229	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8,717	4.3%	8,513	4.2%	8,339	4.1%	178,584	87.5%	204,153	17.7%	7,553	3.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	4,368	4.3%	96,543	95.7%	100,915	8.7%	669	.7%	-	-
Total By Income Source	53,644	4.6%	29,896	2.6%	31,065	2.7%	1,039,064	90.1%	1,153,669	100.0%	9,736	.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4,187	14.3%	2,548	8.7%	1,420	4.9%	21,074	72.1%	29,229	2.5%	1,262	4.3%	-	-
Commercial	23,232	10.6%	7,721	3.5%	10,318	4.7%	177,453	81.1%	218,725	19.0%	240	.1%	-	-
Households	26,224	2.9%	19,628	2.2%	19,327	2.1%	840,536	92.8%	905,716	78.5%	8,233	.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	53,644	4.6%	29,896	2.6%	31,065	2.7%	1,039,064	90.1%	1,153,669	100.0%	9,736	.8%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30,910	3.2%	16,759	1.7%	-	-	919,546	95.1%	967,216	63.5%
Bulk Water	4,195	2.2%	4,207	2.2%	4,158	2.2%	174,934	93.3%	187,494	12.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,660	4.0%	5,144	1.4%	2,989	.8%	346,691	93.8%	369,483	24.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49,765	3.3%	26,110	1.7%	7,147	.5%	1,441,171	94.6%	1,524,192	100.0%

Contact Details

Municipal Manager	Ms Tawaledi 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.

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

**Part1: Operating Revenue and Expenditure**

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	28,775,116	30,853,393	7,642,273	26.6%	7,317,899	25.4%	6,671,503	21.6%	21,631,675	70.1%	6,234,448	70.4%	7.0%
Exchange Revenue													
Service charges - Electricity	7,476,886	7,791,863	1,852,031	24.8%	1,558,658	20.8%	1,679,525	21.6%	5,090,214	65.3%	1,411,920	60.6%	19.0%
Service charges - Water	2,377,519	2,367,888	481,100	20.2%	468,302	19.7%	499,903	21.1%	1,449,305	61.2%	467,372	56.2%	7.0%
Service charges - Waste Water Management	777,580	834,984	187,478	24.1%	185,125	23.8%	184,638	22.1%	557,241	66.7%	189,304	71.8%	(2.5%)
Service charges - Waste Management	969,552	1,006,276	222,792	23.0%	227,354	23.4%	233,637	22.2%	673,783	67.0%	227,501	68.8%	(1.7%)
Sale of Goods and Rendering of Services	119,404	127,637	21,843	18.3%	20,328	17.0%	17,967	14.1%	60,137	47.1%	18,105	13.3%	(.8%)
Agency services	67,791	55,572	19,752	29.1%	20,649	30.5%	13,346	24.0%	53,747	96.7%	32,281	53.4%	(58.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1,392,471	1,208,464	268,797	19.3%	275,992	19.8%	278,318	23.0%	823,107	68.1%	334,532	72.4%	(16.8%)
Interest earned from Current and Non Current Assets	226,787	194,804	24,997	11.0%	26,479	11.7%	27,766	14.3%	79,243	40.7%	40,639	57.5%	(31.7%)
Dividends	408	6,402	1,589	389.6%	2,049	502.4%	971	15.2%	4,609	72.0%	41	10.8%	2,242.6%
Rent on Land	19,953	19,955	5,251	26.3%	4,879	24.5%	5,060	25.4%	15,190	76.1%	4,977	80.6%	1.7%
Rental from Fixed Assets	78,960	87,777	16,655	21.1%	13,195	16.7%	14,671	16.7%	44,520	50.7%	14,990	49.7%	(2.1%)
Licence and permits	29,902	18,535	1,681	5.6%	3,740	12.5%	1,564	8.4%	6,986	37.7%	4,596	45.5%	(66.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	465,649	798,294	26,055	5.6%	33,740	7.2%	164,835	20.6%	224,630	28.1%	142,345	36.0%	15.8%
Non-Exchange Revenue													
Property rates	4,677,851	5,000,514	1,114,458	23.8%	1,340,551	28.7%	1,246,947	24.9%	3,701,956	74.0%	994,840	68.9%	25.3%
Surcharges and Taxes	33,486	33,486	20,831	62.2%	40,932	122.2%	40,506	121.0%	102,268	305.4%	5,056	59.2%	701.2%
Fines, penalties and forfeits	137,052	193,160	18,878	13.8%	23,261	17.0%	13,765	7.1%	55,903	28.9%	11,074	33.0%	24.3%
Licences or permits	18,806	12,705	533	2.8%	3,455	18.4%	1,142	9.0%	5,129	40.4%	1,447	24.0%	(21.1%)
Transfer and subsidies - Operational	8,964,503	9,669,161	3,205,697	35.8%	2,811,320	31.4%	1,929,389	20.0%	7,946,406	82.2%	2,102,703	87.5%	(8.2%)
Interest	505,194	591,679	123,975	26.3%	109,508	21.7%	219,557	37.1%	462,041	78.1%	95,954	45.1%	128.8%
Fuel Levy	377,017	377,017	-	-	125,673	33.3%	94,254	25.0%	219,927	58.3%	92,516	100.0%	1.9%
Operational Revenue	13,710	66,929	17,563	128.1%	16,430	119.8%	13,681	20.4%	47,673	71.2%	5,408	71.0%	153.0%
Gains on disposal of Assets	24,074	20,074	1,319	5.5%	55	2%	22	1%	1,395	7.0%	1,388	49.7%	(98.4%)
Other Gains	20,563	370,219	0	-	6,226	30.3%	39	-	6,264	1.7%	35,459	294.5%	(99.9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	30,519,627	32,174,259	6,525,671	21.4%	7,164,665	23.5%	6,896,095	21.4%	20,586,431	64.0%	6,029,064	62.5%	14.4%
Employee related costs	8,622,452	8,508,483	1,819,069	21.1%	2,172,605	25.2%	1,934,075	22.7%	5,925,749	69.6%	1,909,668	70.5%	1.3%
Remuneration of councillors	485,544	482,946	96,352	19.8%	121,521	25.0%	128,527	26.6%	346,399	71.7%	103,239	73.7%	24.5%
Bulk purchases - electricity	6,857,787	6,815,809	2,430,842	35.4%	1,772,253	25.8%	1,580,872	23.2%	5,783,966	84.9%	1,442,427	73.4%	9.6%
Inventory consumed	1,621,789	1,974,753	322,839	19.9%	414,517	25.6%	485,478	24.6%	1,222,833	61.9%	503,660	67.1%	(3.6%)
Debt impairment	3,636,264	3,160,408	6	-	35	-	416,264	13.2%	416,306	13.2%	128,343	13.5%	224.3%
Depreciation and amortisation	2,443,091	2,758,766	327,043	13.4%	598,209	24.5%	368,084	13.3%	1,293,335	46.9%	443,411	46.6%	(17.0%)
Interest	666,560	741,535	132,557	19.9%	231,389	34.7%	327,968	44.2%	691,914	93.3%	44,435	97.1%	638.1%
Contracted services	3,148,598	3,715,475	671,206	21.3%	1,007,413	32.0%	799,199	21.5%	2,477,818	66.7%	803,843	63.5%	(.6%)
Transfers and subsidies	694,022	1,413,721	251,566	36.2%	300,036	43.2%	125,610	8.9%	677,211	47.9%	209,974	69.1%	(40.2%)
Irrecoverable debts written off	317,696	512,519	7,823	2.5%	29,760	9.4%	249,608	48.7%	287,191	56.0%	6,957	9.8%	3,487.6%
Operational costs	2,018,364	2,063,903	466,361	23.1%	569,740	28.2%	421,076	20.4%	1,457,176	70.6%	400,792	64.0%	5.1%
Losses on disposal of Assets	4,000	15,838	-	-	(59,126)	(147.8%)	59,196	373.8%	70	4%	1,412	54.3%	4,092.4%
Other Losses	3,461	10,102	9	3%	6,314	182.4%	138	1.4%	6,462	64.0%	30,902	519.5%	(99.6%)
Surplus/(Deficit)	(1,744,511)	(1,320,866)	1,116,602	-	153,234	-	(224,592)	-	1,045,244	-	205,383	-	-
Transfers and subsidies - capital (monetary allocations)	3,418,808	3,531,273	530,653	15.5%	623,208	18.2%	475,463	13.5%	1,629,323	46.1%	1,082,116	58.0%	(56.1%)
Transfers and subsidies - capital (in-kind)	129,417	129,417	-	-	371	3%	-	-	371	3%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1,803,715	2,339,824	1,647,254	-	776,813	-	250,871	-	2,674,938	-	1,287,499	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1,803,715	2,339,824	1,647,254	-	776,813	-	250,871	-	2,674,938	-	1,287,499	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1,803,715	2,339,824	1,647,254	-	776,813	-	250,871	-	2,674,938	-	1,287,499	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	82	-	9	557.9%	47.1%
Surplus/(Deficit) for the year	1,803,715	2,339,824	1,647,315	-	776,822	-	250,884	-	2,675,020	-	1,287,508	-	-

**Part 2: Capital Revenue and Expenditure**

		2024/25								2023/24		Q3 of 2023/24 to Q3 of 2024/25		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		4,255,497	4,640,718	672,180	15.8%	923,704	21.7%	574,058	12.4%	2,169,943	46.8%	820,185	55.5%	(30.0%)
National Government		3,322,298	3,803,247	594,543	17.9%	802,257	24.1%	457,827	12.0%	1,854,627	48.8%	656,232	57.9%	(30.2%)
Provincial Government		-	11,826	-	-	-	-	15,049	127.3%	15,049	127.3%	9,000	69.6%	67.2%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	3,404	1,136	-	-	-	-	-	1,136	33.4%	(639)	14.9%	(100.0%)
Transfers recognised - capital		3,322,298	3,818,477	595,678	17.9%	802,257	24.1%	472,876	12.4%	1,870,812	49.0%	664,594	57.9%	(28.8%)
Borrowing		-	-	-	-	-	-	-	-	-	-	4,056	85.5%	(100.0%)
Internally generated funds		933,199	822,241	76,502	8.2%	121,447	13.0%	101,182	12.3%	299,131	36.4%	151,535	45.8%	(33.2%)
Capital Expenditure Functional		4,259,067	4,648,861	672,220	15.8%	924,526	21.7%	581,615	12.5%	2,178,362	46.9%	825,952	55.7%	(29.6%)
Municipal governance and administration		203,210	207,425	24,449	12.0%	25,936	12.8%	29,017	14.0%	79,403	38.3%	23,872	45.9%	21.6%
Executive and Council		8,425	12,823	875	10.4%	3,231	38.4%	590	4.6%	4,696	36.6%	123	58.0%	378.1%
Finance and administration		194,575	194,452	23,575	12.1%	22,705	11.7%	28,427	14.6%	74,707	38.4%	23,730	45.6%	19.8%
Internal audit		210	150	-	-	-	-	-	-	-	-	19	21.3%	(100.0%)
Community and Public Safety		317,781	319,702	17,789	5.6%	36,747	11.6%	45,959	14.4%	100,495	31.4%	17,583	41.3%	161.4%
Community and Social Services		116,645	129,314	10,926	9.4%	25,717	22.0%	28,744	22.2%	65,386	50.5%	10,551	37.9%	172.4%
Sport And Recreation		65,878	56,048	4,466	6.8%	9,974	15.1%	5,841	10.4%	20,280	36.2%	4,882	45.0%	19.6%
Public Safety		17,600	28,580	29	2%	1,056	6.0%	9,363	32.8%	10,448	36.6%	1,278	24.6%	632.9%
Housing		23,000	12,700	2,369	10.3%	-	-	-	-	2,369	18.6%	798	64.3%	(100.0%)
Health		94,658	93,000	-	-	-	-	2,011	2.2%	2,011	2.2%	74	8.6%	2,630.9%
Economic and Environmental Services		1,561,585	1,727,227	269,543	17.3%	347,875	22.3%	242,820	14.1%	860,238	49.8%	329,451	54.9%	(26.3%)
Planning and Development		528,491	547,809	77,699	14.7%	128,375	24.3%	72,500	13.2%	278,574	50.9%	110,369	48.7%	(34.3%)
Road Transport		1,028,594	1,176,552	191,844	18.6%	219,135	21.3%	170,212	14.5%	581,191	49.4%	218,410	58.8%	(22.1%)
Environmental Protection		4,116	2,865	365	8.9%	1,088	26.2%	473	11.5%	1,473	51.3%	673	45.6%	(83.9%)
Trading Services		2,175,391	2,393,407	360,438	16.6%	513,931	23.6%	263,819	11.0%	1,138,189	47.6%	455,045	58.2%	(42.0%)
Energy sources		345,490	388,197	68,503	19.8%	103,408	29.9%	50,771	13.1%	222,681	57.4%	82,513	61.5%	(38.5%)
Water Management		1,183,029	1,283,385	189,249	16.0%	230,392	19.5%	112,302	8.8%	531,944	41.4%	266,216	58.2%	(57.8%)
Waste Water Management		524,797	614,107	88,338	16.8%	143,312	27.3%	86,879	14.1%	318,529	51.9%	96,861	54.6%	(10.3%)
Waste Management		122,076	107,719	14,349	11.8%	36,818	30.2%	13,868	12.9%	65,035	60.4%	9,455	65.0%	46.7%
Other		1,100	1,100	-	-	38	3.4%	-	-	38	3.4%	-	-	-



	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
R thousands													
Cash Flow from Operating Activities													
Receipts	29,741,938	31,340,651	10,149,948	34.1%	10,543,868	35.5%	6,949,274	22.2%	27,643,089	88.2%	7,616,376	80.0%	(8.8%)
Property rates	4,040,696	4,220,499	2,356,078	58.3%	2,753,907	68.2%	1,190,457	28.2%	6,300,442	149.3%	1,022,719	65.0%	16.4%
Service charges	11,156,067	11,134,771	1,940,806	17.4%	2,052,904	18.4%	2,054,141	18.4%	6,047,850	54.3%	1,684,037	49.7%	22.0%
Other revenue	1,392,274	2,410,557	1,612,176	115.8%	1,491,945	107.2%	1,096,504	45.5%	4,200,625	174.3%	1,388,113	178.5%	(21.0%)
Transfers and Subsidies - Operational	9,264,832	9,535,491	3,068,825	33.1%	2,922,076	31.5%	1,851,076	19.4%	7,841,977	82.2%	2,615,782	98.7%	(29.2%)
Transfers and Subsidies - Capital	3,451,837	3,596,488	1,159,934	33.6%	1,287,106	37.3%	722,898	20.1%	3,169,937	88.1%	889,323	94.7%	(18.7%)
Interest	442,617	442,617	12,023	2.8%	35,304	8.1%	34,648	7.8%	81,975	18.5%	16,402	16.6%	111.2%
Dividends	198	228	106	53.7%	627	316.4%	(450)	(197.1%)	283	124.2%	-	-	(100.0%)
Payments	(24,565,198)	(25,599,988)	(6,439,382)	26.2%	(6,550,039)	26.7%	(4,326,711)	16.9%	(17,316,131)	67.6%	(5,297,336)	64.2%	(18.3%)
Suppliers and employees	(24,069,590)	(25,010,890)	(6,439,382)	26.8%	(6,550,039)	27.2%	(4,326,711)	17.3%	(17,316,131)	69.2%	(5,297,336)	65.5%	(18.3%)
Finance charges	(479,033)	(543,822)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16,575)	(45,276)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	5,176,740	5,740,663	3,710,566	71.7%	3,993,828	77.1%	2,622,563	45.7%	10,326,958	179.9%	2,319,041	201.6%	13.1%
Cash Flow from Investing Activities													
Receipts	-	1,075	(24,131)	-	24,893	-	2,982	277.3%	3,744	348.1%	127	158.2%	2,243.5%
Proceeds on disposal of PPE	-	-	1,320	-	55	-	-	-	1,374	-	(328)	3.7%	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1,075	(451)	-	(162)	-	2,982	277.3%	2,369	220.3%	455	-	555.1%
Decrease (increase) in non-current investments	-	-	(25,000)	-	25,000	-	-	-	-	-	-	-	-
Payments	(4,276,368)	(4,360,341)	(738,744)	17.3%	(1,054,470)	24.7%	(1,060,936)	24.3%	(2,854,150)	65.5%	(866,747)	61.6%	22.4%
Capital assets	(4,276,368)	(4,360,341)	(738,744)	17.3%	(1,054,470)	24.7%	(1,060,936)	24.3%	(2,854,150)	65.5%	(866,747)	61.6%	22.4%
Net Cash from(used) Investing Activities	(4,276,368)	(4,359,266)	(762,875)	17.8%	(1,029,577)	24.1%	(1,057,954)	24.3%	(2,850,406)	65.4%	(866,619)	61.4%	22.1%
Cash Flow from Financing Activities													
Receipts	1,323	1,382	2,742	207.3%	3,240	244.9%	2,663	192.7%	8,645	625.6%	-	.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,056	1,056	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	267	326	2,742	1,028.1%	3,240	1,215.0%	2,663	817.6%	8,645	2,653.8%	-	1.9%	(100.0%)
Payments	(163,892)	(173,315)	-	-	(67,221)	41.0%	48,932	(28.2%)	(18,290)	10.6%	-	33.4%	(100.0%)
Repayment of borrowing	(163,892)	(173,315)	-	-	(67,221)	41.0%	48,932	(28.2%)	(18,290)	10.6%	-	33.4%	(100.0%)
Net Cash from(used) Financing Activities	(162,569)	(171,933)	2,742	(1.7%)	(63,982)	39.4%	51,595	(30.0%)	(9,645)	5.6%	-	35.2%	(100.0%)
Net Increase/(Decrease) in cash held	737,802	1,209,465	2,950,433	399.9%	2,900,269	393.1%	1,616,204	133.6%	7,466,906	617.4%	1,452,421	(247.2%)	11.3%
Cash/cash equivalents at the year begin:	1,829,733	1,528,409	372,032	20.3%	3,752,647	205.1%	6,654,129	435.4%	372,032	24.3%	3,708,487	57.1%	79.4%
Cash/cash equivalents at the year end:	2,567,535	2,737,874	3,595,756	140.0%	6,653,693	259.1%	8,267,433	302.0%	8,267,433	302.0%	5,161,160	432.5%	60.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	203,650	2.8%	138,202	1.9%	115,358	1.6%	6,910,809	93.8%	7,368,020	22.9%	(121,424)	(1.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	394,686	9.5%	129,911	3.1%	135,535	3.2%	3,514,996	84.2%	4,175,129	13.0%	(57,926)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	358,526	5.2%	212,593	3.1%	194,974	2.8%	6,107,456	88.9%	6,873,549	21.3%	(26,763)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	63,123	2.8%	43,359	1.9%	40,803	1.8%	2,108,511	93.5%	2,255,796	7.0%	(54,735)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	76,038	3.0%	44,825	1.8%	47,728	1.9%	2,385,038	93.4%	2,553,628	7.9%	(57,382)	(2.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	385	2.1%	44	.2%	632	3.4%	17,464	94.3%	18,525	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	146,723	2.1%	167,035	2.4%	173,499	2.5%	6,403,586	92.9%	6,890,843	21.4%	(44,707)	(.6%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11,315	.5%	8,856	.4%	9,077	.4%	2,042,440	98.6%	2,071,688	6.4%	(23,760)	(1.1%)	-	-
Total By Income Source	1,254,447	3.9%	744,826	2.3%	717,606	2.2%	29,490,299	91.6%	32,207,178	100.0%	(386,697)	(1.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	119,815	3.9%	93,307	3.0%	92,345	3.0%	2,794,822	90.1%	3,100,288	9.6%	1,238	-	-	-
Commercial	548,379	4.7%	276,339	2.3%	260,102	2.2%	10,678,560	90.8%	11,763,380	36.5%	(6,263)	(.1%)	-	-
Households	563,882	3.4%	333,916	2.0%	337,018	2.1%	15,181,427	92.5%	16,416,243	51.0%	(381,672)	(2.3%)	-	-
Other	22,372	2.4%	41,264	4.5%	28,141	3.0%	835,490	90.1%	927,267	2.9%	-	-	-	-
Total By Customer Group	1,254,447	3.9%	744,826	2.3%	717,606	2.2%	29,490,299	91.6%	32,207,178	100.0%	(386,697)	(1.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	427,753	3.1%	273,759	2.0%	395,702	2.8%	12,925,665	92.2%	14,022,879	50.0%
Bulk Water	33,883	1.8%	15,029	.8%	21,776	1.2%	1,767,964	96.2%	1,838,652	6.6%
PAYE deductions	(9,902)	128.3%	(37)	.5%	603	(7.8%)	1,618	(21.0%)	(7,719)	-
VAT (output less input)	1,298	88.3%	64	4.3%	-	-	109	7.4%	1,471	-
Pensions / Retirement deductions	(8,757)	162.0%	(2,331)	43.1%	257	(4.8%)	5,424	(100.3%)	(5,407)	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	274,822	2.4%	117,983	1.0%	101,674	.9%	11,121,526	95.7%	11,616,004	41.4%
Auditor-General	126	1.5%	493	5.7%	-	-	8,059	92.9%	8,679	-
Other	34,442	5.8%	10,292	1.7%	6,765	1.1%	541,116	91.3%	592,616	2.1%
Medical Aid deductions	2,805	100.0%	-	-	-	-	-	-	2,805	-
Total	756,469	2.7%	415,252	1.5%	526,776	1.9%	26,371,481	93.9%	28,069,979	100.0%

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