



PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2023/24 FINANCIAL YEAR: 4TH QUARTER ENDED 30 JUNE 2024

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

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

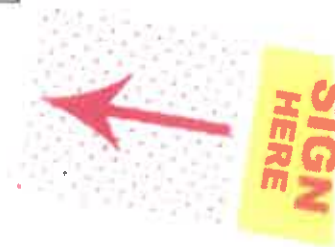
6. The table below depicts the submission of the mSCOA financial and non-financial data strings submitted by municipalities as at the end of June 2024.

STATUS OF DATA STRINGS SUBMISSION AS AT 30 JUNE 2024							
MUNICIPALITY	SUBMISSION CODE						
	ORGB	PROR	ADJB	PRAD	M12	CR12	DR12
Albert Luthuli							
Bushbuckridge							
City of Mbombela							
Dipaleseng							
Dr JS Moroka							
Ehlanzeni District							
Emakhazeni							
Emalahleni							
Gert Sibande District							
Govan Mbeki							
Lekw a							
Mkhondo							
Msukaligw a							
Nkangala District							
Nkomazi							
Dr Pixley Ka Isaka Seme							
Steve Tshw ete							
Thaba Chw eu							
Thembisile Hani							
Victor Khanye							

Outstanding	
Submitted with errors	
Submitted Successfully	

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

MS GUGU MASHITENG
 HEAD: PROVINCIAL TREASURY
 DATE: 30/07/2024



Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	11 485	100.0%	-	-	-	-	-	-	11 485	45.3%
Bulk Water	1 542	100.0%	-	-	-	-	-	1 542	6.1%	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	12 353	100.0%	-	-	-	-	-	12 353	48.7%	
Auditor General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	-	-	-	-	-	-	-	-	-	
Total	25 380	100.0%	-	-	-	-	-	-	25 380	100.0%

Contact Details

Municipal Manager:	Mr Thebelwe ME	017 843 4038
Chief Financial Officer:	Ms Sekagobela mm	017 843 4028

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: BUSHBUCKLER (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	1 461 921	1 395 139	544 897	37.3%	452 145	30.9%	420 573	21.1%	87 661	4.4%	1 505 276	75.4%	100 300	56.0%	(12.6%)
Operating Revenue	1 461 921	1 395 139	544 897	37.3%	452 145	30.9%	420 573	21.1%	87 661	4.4%	1 505 276	75.4%	100 300	56.0%	(12.6%)
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	75 733	110 000	20 977	27.7%	21 188	28.0%	20 444	18.9%	15 526	14.1%	78 155	71.0%	23 845	71.0%	(34.9%)
Service charges - Wastewater Management	4 868	4 868	1 023	21.0%	1 013	20.8%	1 014	20.8%	705	14.5%	3 754	77.1%	1 084	74.2%	(34.9%)
Service charges - Wastewater Management	10 144	10 144	2 405	23.7%	2 405	23.7%	2 405	23.7%	1 466	14.5%	6 881	65.6%	2 382	93.0%	(38.5%)
Sale of Goods and Rendering of Services	4 303	332 658	1 054	24.5%	422	9.8%	571	2%	543	2%	2 990	8%	1 191	67.0%	(54.4%)
Agency services	11 600	15 000	2 141	18.4%	2 170	19.6%	2 233	14.9%	3 025	20.2%	9 969	63.8%	1 758	44.7%	(72.1%)
Interest	4 799	5 000	-	-	-	-	-	-	11 202	224.0%	11 721	234.4%	22 923	458.5%	-
Interest earned from Receivables	7 500	14 160	6 630	88.4%	4 472	59.6%	4 976	35.1%	2 860	20.1%	18 928	133.7%	6 242	51.6%	(54.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	190	17.5%	188	17.4%	129	11.9%	214	19.8%	721	66.7%	268	67.3%	(20.1%)
Licence and permits	5 245	5 969	801	15.3%	808	11.6%	795	14.0%	356	6.3%	2 397	41.6%	534	33.9%	(33.8%)
Operational Revenue	2 593	428	1 437	48.7%	729	24.7%	4 774	1 116.0%	486	113.3%	7 452	1 785.7%	751	1.3%	(38.5%)
Non-Exchange Revenue	250 531	250 531	66 086	26.4%	66 081	26.4%	66 158	26.4%	45 214	18.0%	243 539	97.2%	61 822	98.5%	(26.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2 000	4 999	317	15.8%	952	47.6%	242	4.8%	107	2.1%	1 616	32.3%	-	-	(32.3%)
Fines, penalties and forfeits	90	250	13	14.8%	14	15.1%	31	12.6%	21	8.2%	79	31.6%	112	142.4%	(81.5%)
Licence or permits	1 060 191	1 059 810	442 025	41.7%	351 905	33.2%	280 356	26.5%	1 232	1%	1 075 918	101.5%	312	60.3%	(296.1%)
Interest	19 160	180 000	-	-	-	-	-	-	23 930	13.3%	44 287	24.6%	(1)	-	(2 679 977.8%)
Full Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 163	440	-	-	-	-	1 312	258.3%	(16 170)	(3 675.9%)	(14 858)	(3 377.5%)	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 821	1 852 266	290 666	22.7%	355 818	27.8%	295 263	15.9%	330 388	17.8%	1 272 136	68.7%	259 091	63.8%	27.5%
Employee related costs	600 433	660 573	154 550	23.7%	187 377	31.2%	159 380	24.1%	155 643	23.6%	666 950	99.9%	155 480	86.0%	1%
Remuneration of councillors	29 411	29 411	12 985	44.1%	9 129	31.0%	8 424	28.6%	2 866	9.7%	33 395	113.5%	5 200	95.6%	(45.1%)
Subscriptions - electricity	31 233	35 464	2 936	9.4%	7 788	24.9%	6 566	18.5%	3 525	9.9%	20 815	58.7%	1 687	37.3%	(109.0%)
Inventory consumed	100 557	380 557	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 024	175 024	41 218	35.8%	33 412	29.0%	19 485	16.8%	10 222	8.3%	95 487	54.5%	-	-	(100.0%)
Interest	770	10 000	7	1.0%	53	0.5%	37	0.4%	401	4.0%	498	5.0%	77	25.0%	(420.7%)
Contracted services	252 516	295 982	50 329	19.9%	71 848	28.5%	59 606	23.9%	57 735	19.5%	239 519	80.9%	57 687	75.7%	1%
Transfers and subsidies	2 319	9 400	428	18.4%	225	9.7%	2 044	21.7%	368	3.9%	3 063	32.6%	566	6.8%	(35.0%)
Irrecoverable debts written off	147 249	245 855	28 609	19.4%	49 527	33.6%	53 865	21.9%	93 246	37.9%	225 247	91.6%	33 654	79.9%	177.1%
Losses on disposal of Assets	-	-	-	-	(3 340)	-	(5 144)	-	-	-	-	-	-	-	-
Other Losses	-	-	(494)	-	-	-	-	-	6 390	-	(7 788)	-	4 741	-	34.8%
Surplus/(Deficit)	182 300	142 873	254 231	18.2%	96 327	6.9%	125 309	9.0%	(242 727)	(17.5%)	233 140	16.8%	(58 791)	(42.5%)	106.3%
Transfers and subsidies - capital (inventory allocations)	569 183	569 107	13	-	265	-	585 923	103.0%	17 050	3.0%	603 252	106.6%	34	44.8%	50 683.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	751 463	711 980	254 244	35.7%	96 592	13.5%	711 232	9.6%	(225 677)	(31.7%)	836 392	117.9%	(58 757)	(8.2%)	106.3%
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	751 463	711 980	254 244	35.7%	96 592	13.5%	711 232	9.6%	(225 677)	(31.7%)	836 392	117.9%	(58 757)	(8.2%)	106.3%
Share of Surplus/Deficit attributable to Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	751 463	711 980	254 244	35.7%	96 592	13.5%	711 232	9.6%	(225 677)	(31.7%)	836 392	117.9%	(58 757)	(8.2%)	106.3%
Share of Surplus/Deficit attributable to Associate Companies/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	751 463	711 980	254 244	35.7%	96 592	13.5%	711 232	9.6%	(225 677)	(31.7%)	836 392	117.9%	(58 757)	(8.2%)	106.3%

Part 2: Capital Revenue and Expenditure

R thousands	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	751 463	711 980	127 891	17.0%	102 208	13.6%	174 067	24.4%	40 997	5.8%	445 163	62.5%	99 345	28.6%	(58.7%)
Source of Finance	751 463	711 980	127 891	17.0%	102 208	13.6%	174 067	24.4%	40 997	5.8%	445 163	62.5%	99 345	28.6%	(58.7%)
National Government	571 683	541 100	101 263	17.7%	62 613	11.0%	141 809	26.2%	46 224	8.5%	351 908	65.0%	44 717	22.3%	3.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Dept/Incomes/HE/PE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 683	541 100	101 263	17.7%	62 613	11.0%	141 809	26.2%	46 224	8.5%	351 908	65.0%	44 717	22.3%	3.4%
Borrowing	179 800	170 880	26 629	14.8%	39 596	22.0%	32 257	18.9%	(6 227)	(3.1%)	93 254	54.6%	54 629	41.2%	(109.6%)
Internally generated funds	751 463	711 980	127 891	17.0%	102 208	13.6%	174 067	24.4%	40 997	5.8%	445 163	62.5%	99 345	28.6%	(58.7%)
Capital Expenditure Functional	19 700	22 700	6 812	34.6%	5 452	27.8%	4 439	18.6%	(4 404)	(19.4%)	12 299	54.2%	4 338	40.6%	(20.7%)
Municipal governance and administration	19 700	22 700	6 812	34.6%	5 452	27.8%	4 439	18.6%	(4 404)	(19.4%)	12 299	54.2%	4 338	40.6%	(20.7%)
Executive and Council	500	100	-	-	-	-	26	26.0%	(1 962)	(1 981.6%)	1 956	(1 955.6%)	343	246.3%	(878.3%)
Finance and administration	19 200	22 600	6 812	35.5%	5 452	28.4%	4 413	19.5%	(2 422)	(10.7%)	14 255	63.1%	3 987	38.8%	(160.7%)
Internal audit	19 200	22 600	6 812	35.5%	5 452	28.4%	4 413	19.5%	(2 422)	(10.7%)	14 255	63.1%	3 987	38.8%	(160.7%)
Community and Public Safety	56 000	33 990	9 700	17.3%	5 634	10.1%	1 047	3.1%	3 055	9.1%	19 436	57.9%	3 539	13.8%	(13.7%)
Community and Social Services	15 000	1 100	2	0.1%	57	4.1%	-	-	-	-	59	5.4%	-	-	-
Sport And Recreation	10 000	10 000	1 602	16.0%	-	-	-	-	-	-	1 602	16.0%	541	16.4%	(100.0%)
Public Safety	31 000	22 490	8 096	26.1%	5 578	18.0%	798	3.5%	3 055	13.6%	17 525	77.9%	1 918	7.0%	(59.3%)
Health	259 100	262 217	50 751	19.6%	49 488	19.1%	56 329	21.5%	16 401	6.3%	172 988				

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 840	3.8%	(1)	-	6 623	1.3%	493 508	94.9%	519 969	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 957	2.3%	(1 235)	(1%)	16 040	1.3%	1 204 783	95.5%	1 248 545	43.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	618	1.6%	(31)	(1%)	403	1.1%	37 049	97.4%	38 039	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 972	2.2%	(86)	(1%)	811	1.2%	67 566	96.7%	69 883	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5.2%	147	6.4%	103	5.2%	1 914	83.2%	2 384	1%	-	-	-	-
Interest on Asset Debtor Accounts	29 086	3.1%	(135)	-	16 121	1.7%	906 052	86.3%	953 163	33.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	-	474	2.9%	189	1.1%	15 855	95.9%	16 564	0%	-	-	-	-
Total By Income Source	80 209	2.8%	(848)	-	40 307	1.4%	2 728 797	95.8%	2 848 465	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 135	1.0%	(230)	-	10 082	1.1%	913 666	98.0%	932 654	32.7%	-	-	-	-
Commercial	6 147	2.8%	(507)	(2%)	2 538	1.1%	214 447	98.3%	222 626	7.8%	-	-	-	-
Households	24 148	2.7%	(665)	(1%)	12 419	1.4%	871 055	86.0%	906 907	31.8%	-	-	-	-
Other	40 779	5.2%	553	1%	15 296	1.9%	729 618	92.8%	788 219	27.6%	-	-	-	-
Total By Customer Group	80 209	2.8%	(848)	-	40 307	1.4%	2 728 797	95.8%	2 848 465	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	3 580	1.0%
PAVE deductions	(10 411)	3 632.3%	280	(97.7%)	10 080	(3 516.8%)	(236)	82.3%	(287)	(1.1%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(16 808)	(256.3%)	(1 476)	(22.7%)	(68)	(1.1%)	24 861	382.0%	6 508	1.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 931	19.7%	6 069	5.7%	8 391	7.9%	71 103	68.8%	106 494	30.9%
Auditor General	(1 178)	6 544 365.6%	-	-	1 178	(6 544 365.6%)	(8)	100.0%	(8)	-
Other	15 548	6.8%	11 901	5.2%	40 091	17.5%	160 988	70.4%	239 528	66.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 082	2.3%	16 774	4.9%	59 672	17.3%	260 296	75.5%	344 824	100.0%

Contact Details

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

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	4 154 810	4 267 603	1 218 114	28.3%	1 055 005	25.4%	1 049 243	24.6%	701 791	16.4%	4 024 153	94.3%	616 150	89.6%
Exchange Revenue														
Service charges - Electricity	1 516 182	1 516 182	484 573	32.0%	340 421	22.5%	345 618	22.8%	351 920	23.2%	1 442 532	95.1%	303 168	85.6%
Service charges - Water	138 167	129 877	29 221	21.1%	29 827	21.0%	26 646	20.5%	29 940	23.1%	115 634	89.0%	27 300	89.0%
Service charges - Waste Water Management	20 140	25 295	5 548	27.5%	6 551	25.8%	6 371	25.2%	7 408	29.3%	25 000	102.3%	5 385	83.1%
Service charges - Waste Management	199 571	199 571	39 566	19.8%	39 434	19.8%	38 405	19.3%	38 793	19.4%	156 199	97.9%	37 806	88.9%
Sale of Goods and Rendering of Services	14 444	13 970	4 171	28.9%	2 790	19.3%	3 063	21.9%	2 688	19.2%	12 713	91.0%	549	70.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	45 207	20 076	56.1%	22 086	61.7%	(15 178)	(11.9%)	8 448	18.7%	45 443	100.0%	9 999	115.0%
Interest earned from Current and Non Current Assets	4 162	10 337	3 981	86.0%	1 584	38.1%	2 585	25.0%	1 841	17.8%	9 560	92.8%	3 220	216.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	31 179	1 447	3.6%	1 338	3.3%	1 396	4.5%	1 492	4.8%	5 673	18.2%	1 498	15.2%
Licences and permits	1 855	203	30	1.7%	46	2.3%	40	24.6%	43	21.0%	160	83.3%	41	2.8%
Operational Revenue	116 196	220 744	9 529	8.2%	8 266	7.1%	98 410	44.6%	10 318	4.7%	126 524	57.3%	12 131	31.3%
Non-Exchange Revenue														
Property rates	1 029 663	1 000 036	254 785	24.7%	244 743	23.8%	240 237	23.8%	238 673	23.7%	978 438	97.0%	199 663	93.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	3 588	783	12.7%	919	14.9%	1 007	28.1%	853	23.8%	3 561	99.3%	980	56.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 062 704	1 062 310	444 805	41.9%	356 869	33.6%	262 713	24.7%	(2 644)	(2.4%)	1 051 863	100.0%	14 341	104.7%
Interest	3 492	40 105	-	-	-	-	27 520	68.6%	-	-	39 836	99.6%	-	-
Full Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Revenue	3 916 339	4 128 001	829 861	21.2%	1 190 993	30.4%	1 038 995	25.2%	1 365 441	33.1%	4 425 289	107.2%	851 661	95.7%
Operating Expenditure														
Employee related costs	1 201 915	1 251 915	312 968	25.0%	313 539	25.1%	319 152	25.5%	325 401	26.0%	1 271 491	101.6%	301 204	99.6%
Remuneration of councillors	64 813	64 813	16 043	15.5%	27 547	42.6%	16 668	24.2%	11 728	18.1%	64 974	100.2%	15 124	96.7%
Staff purchases - electricity	1 312 621	1 342 621	391 657	29.9%	287 160	21.4%	281 907	21.0%	344 070	25.6%	1 304 914	100.0%	127 000	105.7%
Inventory consumed	89 844	89 844	11 189	12.4%	24 884	27.7%	30 563	34.0%	27 886	31.0%	94 914	105.5%	14 124	104.5%
Debt repayment	144 304	144 304	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	543 500	543 500	-	-	277 371	51.0%	138 688	25.5%	138 688	25.5%	554 745	102.1%	16 048	10.0%
Interest	26 739	31 027	0	-	19 028	71.2%	60 442	194.7%	3	-	79 474	256.1%	19 904	99.3%
Contracted services	413 359	593 311	66 062	16.0%	181 889	44.0%	143 792	25.7%	220 420	39.4%	611 964	109.4%	148 846	91.7%
Transfers and subsidies without Operational costs	3 437	1 226	-	-	206	6.0%	211	17.2%	48 994	2189.3%	27 371	2 020.9%	19 475	45.9%
Intreceivable debts written off	20 000	20 000	1 209	6.0%	14 864	74.3%	4 346	21.7%	193 163	963.2%	213 162	1 063.0%	6 510	2 867.4%
Losses on disposal of Assets	115 756	179 273	36 702	31.7%	44 671	38.0%	43 758	34.4%	77 130	43.0%	202 261	112.8%	94 134	178.2%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	238 422	139 602	388 253		(135 988)		10 248		(663 648)		(401 136)		(235 511)	
Transfers and subsidies - capital (monetary allocations)	455 474	544 788	148 882	32.7%	167 927	36.9%	117 135	21.5%	13 885	2.6%	447 850	82.2%	96 974	70.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2 285	-	2 285	-	-	-
Surplus/Deficit after capital transfers and contributions	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)	
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)	

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure
R thousands														
Capital Revenue and Expenditure														
Source of Finance	645 474	693 978	143 059	22.2%	197 709	30.6%	141 970	20.8%	37 307	5.5%	520 045	76.0%	179 488	68.1%
National Government	455 474	544 788	129 472	28.4%	149 565	32.9%	115 401	21.2%	11 136	2.0%	405 974	74.5%	158 715	70.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocation/Debtors/Agencies/HR/PE/PC...)	-	1 454	-	-	869	59.8%	(630)	(43.6%)	(581)	(39.7%)	(351)	(24.0%)	-	-
Transfers recognised - capital	455 474	546 252	129 472	28.4%	150 835	33.1%	114 762	21.0%	10 555	1.9%	405 623	74.3%	158 715	70.8%
Borrowing	190 000	137 727	13 588	7.2%	46 874	24.7%	27 208	19.8%	26 752	19.4%	114 421	83.1%	20 272	59.9%
Internally generated funds	645 474	693 978	143 059	22.2%	197 709	30.6%	141 970	20.8%	37 307	5.5%	520 045	76.0%	179 488	68.1%
Capital Expenditure Functional	33 000	36 602	1 002	3.0%	12 551	38.0%	1 992	5.4%	13 685	37.4%	29 230	79.9%	3 130	42.8%
Municipal governance and administration	33 000	36 602	1 002	3.0%	12 551	38.0%	1 992	5.4%	13 685	37.4%	29 230	79.9%	3 130	42.8%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	18 845	7 922	19.7%	2 342	5.8%	3 975	21.1%	1 566	8.3%	15 806	83.9%	11 266	49.2%
Community and Social Services	21 965	15 249	6 797	31.5%	2 342	10.8%	1 870	12.3%	1 366	9.0%	12 375	81.2%	10 141	66.6%
Sport and Recreation	15 600	2 271	-	-	-	-	2 168	92.7%	2 168	92.7%	2 168	92.7%	-	-
Public Safety	3 000	1 525	1 125	37.5%	-	-	-	-	200	15.1%	1 325	100.0%	1 125	28.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	318 123	341 378	95 836	30.1%	64 736	20.3%	71 101	20.8%	2 665	0.8%	234 337	68.6%	97 195	67.4%
Planning and Development	500	79	-	-	1 070	136.4%	1 070	136.4						

Part 4. Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 750	9.4%	21	-	4 568	4.4%	89 556	86.1%	103 395	11.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	72 235	48.6%	1 518	1.0%	11 136	7.0%	72 211	48.6%	159 106	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 272	11.9%	75	-	20 835	5.3%	322 342	82.8%	389 524	41.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 860	8.9%	1 670	8.0%	1 033	5.0%	16 246	78.1%	20 809	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 848	8.3%	22	-	5 363	4.5%	104 622	87.2%	119 275	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136	3.9%	-	-	254	7.3%	3 096	88.6%	3 485	4%	-	-	-	-
Interest on Asset Debtor Accounts	6 798	5.6%	2	-	6 567	5.4%	107 961	89.0%	121 328	12.9%	-	-	-	-
Receivables unclassified, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 475	5.8%	877	3.5%	1 747	6.9%	21 256	83.8%	25 355	2.7%	-	-	-	-
Total By Income Source	148 870	15.8%	4 186	4%	51 522	5.5%	736 701	78.3%	941 278	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Diapers of State	21 189	12.2%	81	-	9 339	5.4%	142 911	82.4%	173 521	18.4%	-	-	-	-
Commercial	34 556	22.5%	754	.7%	5 231	4.8%	78 495	72.0%	109 036	11.6%	-	-	-	-
Households	102 176	15.8%	3 302	.5%	36 274	5.8%	505 154	78.1%	646 907	68.7%	-	-	-	-
Other	648	0.3%	68	.4%	676	5.7%	10 141	85.8%	11 615	1.2%	-	-	-	-
Total By Customer Group	148 870	15.8%	4 186	4%	51 522	5.5%	736 701	78.3%	941 278	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	153 288	19.0%	109 532	13.6%	72 819	9.0%	471 184	58.4%	806 624	54.1%
Bulk Water	-	-	-	-	4	-	242 144	100.0%	242 148	16.3%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (paid less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Taxi Credits	68 189	15.6%	13 346	3.1%	9 232	2.1%	345 116	79.2%	435 862	29.3%
Auditor-General	-	-	-	-	-	-	3 939	100.0%	3 939	.3%
Other	153	12.5%	55	4.5%	53	4.3%	959	78.6%	1 219	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	221 630	14.9%	122 933	8.3%	81 908	5.5%	1 063 341	71.4%	1 489 812	100.0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9900
Chief Financial Officer	Ms Delight Shanyeni	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																	
Operating Revenue	354 211	354 211	94 743	26.7%	91 541	25.8%	84 463	23.8%	56 412	15.9%	327 158	92.4%	51 105	85.3%	10.4%		
Exchange Revenue																	
Service charges - Electricity	55 846	55 846	18 724	20.1%	20 210	22.1%	20 822	22.9%	15 943	16.2%	72 198	80.9%	17 033	85.3%	(14.7%)		
Service charges - Water	27 610	27 610	6 881	24.9%	6 857	25.2%	7 046	25.5%	7 108	25.7%	27 956	91.4%	6 502	101.1%	5.2%		
Service charges - Waste Water Management	25 270	25 270	6 797	26.9%	6 648	26.3%	6 733	26.6%	6 780	26.8%	26 959	106.7%	6 189	105.2%	9.5%		
Service charges - Waste Management	9 477	9 477	2 332	20.7%	2 564	27.1%	2 635	27.8%	2 864	28.1%	10 394	109.7%	2 368	104.2%	12.9%		
Sale of Goods and Rendering of Services	3 237	3 237	-	0.0%	454	13.1%	231	7.1%	358	11.1%	1 294	40.0%	269	45.1%	(37.4%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	45 302	45 302	8 163	18.0%	12 338	27.2%	12 605	27.8%	12 538	27.7%	45 644	100.8%	-	-	(100.0%)		
Interest earned from Receivables	358	358	173	48.2%	146	40.7%	97	27.2%	54	15.0%	470	131.2%	102	201.6%	(47.3%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	332	332	112	33.8%	105	31.7%	114	34.2%	115	34.5%	446	134.2%	72	89.6%	59.5%		
Licence and permits	8 277	8 277	911	11.0%	707	8.5%	833	10.1%	1 002	12.1%	3 454	41.7%	931	61.5%	7.6%		
Operational Revenue	48	48	0	0.0%	7	1.2%	0	0.0%	8	17.3%	17	34.6%	16	86.6%	(47.8%)		
Non-Exchange Revenue																	
Property rates	37 171	37 171	8 177	22.0%	7 739	20.9%	7 852	21.1%	7 333	19.7%	31 122	83.7%	7 438	85.3%	(1.4%)		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	159	28	17.7%	31	19.3%	39	24.3%	44	27.8%	142	89.2%	51	122.6%	(12.5%)		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 024	104 024	41 983	40.3%	33 344	32.1%	25 352	24.4%	3 365	3.2%	104 004	100.0%	9 543	98.2%	(64.7%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full-Lay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	349 012	349 012	70 599	20.2%	45 350	13.0%	106 433	30.5%	108 940	31.2%	331 322	94.9%	158 174	94.8%	(31.1%)		
Employee related costs	71 924	71 924	-	-	-	-	59 742	83.1%	21 084	29.3%	80 836	112.4%	59 250	74.1%	(58.0%)		
Remuneration of councillors	6 448	6 448	-	-	-	-	6 149	95.4%	1 840	28.5%	7 989	123.9%	4 769	73.9%	(61.4%)		
Bulk purchase - electricity	99 473	99 473	36 619	36.8%	15 478	15.6%	22 815	22.9%	21 910	22.3%	90 062	90.6%	24 988	98.3%	1.7%		
Inventory consumed	12 507	12 507	915	7.3%	6 975	55.8%	4 577	36.1%	26 484	211.8%	39 351	314.6%	30 317	348.6%	(12.6%)		
Debt repayment	66 948	66 948	11 113	16.6%	-	-	-	-	-	-	11 113	16.6%	7 785	24.2%	(100.0%)		
Depreciation and amortisation	22 503	22 503	-	-	-	-	-	-	-	-	-	-	58	4%	(100.0%)		
Interest	16 590	16 590	6 611	39.9%	8 270	49.7%	2 055	22.9%	(9 715)	(108.1%)	7 221	80.3%	5 262	102.2%	(284.6%)		
Contracted services	34 118	42 118	8 401	24.6%	7 194	21.1%	4 397	10.4%	38 642	91.3%	58 634	139.2%	27 868	143.5%	38.7%		
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	18 102	18 102	7 940	43.9%	7 432	41.1%	6 299	34.8%	5 424	30.0%	27 096	149.7%	6 946	137.6%	(21.9%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	5 199	5 199	24 144		46 191		(21 970)		(52 528)		(4 164)		(107 069)				
Transfer and subsidies - capital (monetary allocations)	36 705	36 705	-	-	-	-	-	-	-	-	26 753	72.9%	26 753	72.9%	-	-	(100.0%)
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	41 904	41 904	24 144		46 191		(21 970)		(25 775)		22 589		(107 069)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	41 904	41 904	24 144		46 191		(21 970)		(25 775)		22 589		(107 069)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipality	41 904	41 904	24 144		46 191		(21 970)		(25 775)		22 589		(107 069)				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	21	48	229.8%	60	286.0%	9	42.1%	(63)	(438.6%)	25	119.1%	27	70.8%	(440.2%)		
Surplus/Deficit for the year	41 925	41 925	24 192		46 251		(21 961)		(25 868)		22 615		(107 042)				

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure																	
Source of Finance	36 500	36 500	6 920	19.0%	8 887	24.6%	2 939	8.1%	5 930	16.2%	24 776	67.9%	6 225	84.8%	(4.7%)		
National Government	36 500	36 500	6 920	19.0%	8 887	24.6%	2 533	6.9%	4 312	11.8%	22 752	62.3%	6 190	84.2%	(30.3%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloc)/Deptm Agencies/HLPEPC..)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 500	36 500	6 920	19.0%	8 887	24.6%	2 533	6.9%	4 312	11.8%	22 752	62.3%	6 190	84.2%	(30.3%)		
Borrowing	-	-	-	-	-	-	-	-	-	-	2 024	5.5%	35	0.9%	4 585.5%		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	36 500	36 500	6 920	19.0%	9 532	26.1%	7 035	20.6%	10 903	29.9%	34 890	95.6%	17 623	114.1%	(36.1%)		
Municipal governance and administration	-	-	-	-	545	-	458	-	4 939	-	5 943	-	35	-	14 263.6%		
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	545	-	458	-	4 939	-	5 943	-	35	-	14 263.6%		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	74	-	74	-	-	-	1.9%	(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	-	74	-	74	-	-	-	1.9%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	1 029	-	1 751	-	6 268	-	4 312	-	13 359	-	13 476	667.6%	(68.0%)		
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	1 029	-	1 751	-	6 268	-	4 312	-	13 359	-	13 476	667.6%	(68.0%)		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 500	36 500	5 891	16.1%	7 237	19.8%	808	2.2%	1 578	4.3%	15 514	42.5%	4 112	64.9%	(61.6%)		
Energy sources	33 500	33 500	3 443	10.3%	6 995	20.9%	-	-	1 578	4.7%	12 016	35.9%	3 797	85.3%	(58.4%)		
Water Management	3 000	3 000	2 448	81.6%	241	8.0%	608	20.3%	-	-	3 458	116.6%	315	35.7%	(100.0%)		
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure										

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 064	1.7%	1 612	1.3%	1 466	1.2%	1 194	95.9%	124 684	14.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 030	7.1%	2 310	2.3%	2 033	2.0%	87 946	88.6%	91 380	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 281	2.3%	1 906	1.9%	1 843	1.8%	94 540	94.0%	100 590	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 557	1.8%	1 736	1.2%	1 632	1.1%	138 967	95.9%	144 892	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 013	1.2%	984	1.2%	914	1.2%	79 781	96.4%	82 752	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 259	100.0%	2 259	3%	-	-	-	-
Interest on Asset Debtor Accounts	4 258	1.6%	4 370	1.7%	4 152	1.6%	290 743	95.2%	283 533	30.8%	-	-	-	-
Recoverable unauthorised, irregular or trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	373	0.8%	48	0.1%	45	0.1%	38 576	98.9%	38 992	4.6%	-	-	-	-
Total By Income Source	19 526	2.3%	12 985	1.5%	12 145	1.4%	812 265	94.8%	856 921	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	405	2.4%	378	2.2%	360	2.1%	15 678	93.2%	16 822	2.0%	-	-	-	-
Commercial	10 238	4.2%	3 980	1.6%	3 467	1.4%	225 959	92.7%	243 695	28.3%	-	-	-	-
Household	8 882	1.5%	8 727	1.5%	8 316	1.4%	671 537	95.7%	687 443	80.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 526	2.3%	12 985	1.5%	12 145	1.4%	812 265	94.8%	856 921	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	12 270	12.3%	8 041	8.1%	7 507	7.5%	72 069	72.1%	99 887	25.2%
Bulk Water	5 004	16.1%	13	-	2 467	8.0%	23 529	75.9%	31 013	8.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 168	7.5%	4 384	1.8%	2 465	1.0%	217 968	89.7%	242 985	63.8%
Auditor General	4 582	66.9%	-	-	645	9.5%	1 615	23.6%	6 845	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 023	10.5%	12 439	3.3%	13 087	3.4%	315 181	82.8%	380 730	100.0%

Contact Details

Municipal Manager	Mr Johnny Mkgotlho	017 773 2031
Chief Financial Officer	Mr Clement Letsabo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	717 377	767 012	252 935	35.3%	222 643	31.0%	188 839	24.6%	77 882	10.2%	742 298	96.8%	149 399	97.2%	(47.9%)
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	85 333	92 152	9 967	11.7%	19 901	23.3%	24 265	26.4%	29 207	31.6%	83 450	90.6%	(12 765)	77.6%	(29.5%)
Service charges - Water	8 388	12 923	2 771	33.1%	2 610	31.2%	2 643	20.5%	2 666	20.6%	10 680	82.6%	2 729	114.0%	(2.6%)
Service charges - Waste Water Management	4 705	5 635	1 429	30.4%	1 419	30.2%	1 453	25.8%	1 481	25.5%	5 792	102.8%	1 243	116.6%	(20.0%)
Sale of Goods and Rendering of Services	721	726	71	9.8%	55	7.7%	58	8.0%	63	8.6%	247	34.0%	47	30.3%	(3.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	56 517	64 217	15 571	27.6%	16 266	26.8%	17 020	26.5%	18 361	28.6%	67 219	104.7%	12 347	100.0%	48.7%
Interest earned from Receivables	1 752	7 072	3 059	174.6%	441	25.2%	1 065	15.1%	3 001	42.4%	7 566	107.0%	1 779	198.9%	68.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	309	354	79	25.7%	71	23.0%	93	26.3%	88	24.9%	332	93.6%	57	82.7%	55.4%
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 308	13 318	535	4.0%	1 545	11.6%	745	5.6%	2 266	17.0%	5 090	38.2%	1 398	39.0%	62.1%
Non-Exchange Revenue															
Proportional rates	40 250	62 940	14 993	37.2%	15 399	37.0%	15 335	24.4%	15 171	24.1%	60 769	96.6%	11 464	125.3%	32.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	241	317	32	13.2%	23	9.8%	25	7.7%	26	8.3%	106	33.4%	13	13.0%	(10.0%)
License or permits	7 057	7 586	448	6.3%	1 138	16.1%	894	11.8%	2 359	32.3%	4 869	63.4%	1 716	77.6%	(36.7%)
Transfer and subsidies - Operational	498 616	499 770	203 880	40.9%	163 903	32.9%	125 224	25.1%	3 133	0.6%	496 240	99.3%	129 315	99.0%	(97.6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full-Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	699 776	791 479	168 081	24.1%	149 966	21.5%	166 178	21.0%	133 166	16.8%	617 300	78.0%	150 470	81.7%	(16.5%)
Employee related costs	240 661	261 826	73 914	30.7%	38 351	15.9%	79 563	30.4%	42 482	16.2%	234 300	89.5%	55 821	98.2%	(23.9%)
Remuneration of councillors	28 224	28 224	9 160	32.5%	2 396	8.5%	8 668	30.7%	6 482	23.0%	26 705	94.6%	6 241	93.6%	4.0%
Bulk purchase - electricity	15 800	14 200	2 100	14.7%	2 933	18.6%	3 234	22.8%	5 331	37.5%	13 819	97.3%	2 301	72.1%	(131.7%)
Debt impairment	77 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 320	61 320	-	-	-	-	-	-	-	262	0.4%	262	-	-	(100.0%)
Interest	3 200	700	59	1.9%	100	3.1%	77	11.1%	97	13.9%	334	47.7%	-	-	(100.0%)
Contracted services	165 385	239 371	51 373	31.1%	75 481	45.6%	44 289	18.5%	51 017	21.3%	222 140	92.8%	49 187	95.1%	3.7%
Transfer and subsidies	8 450	8 204	1 555	18.0%	2 781	32.9%	3 280	41.2%	3 057	37.0%	10 553	126.6%	4 424	101.1%	(21.4%)
Irrecoverable debts written off	-	-	40	-	37	-	265	-	343	-	464	-	464	-	(100.0%)
Operational costs	98 237	100 135	29 869	30.4%	27 907	28.4%	26 720	26.7%	24 447	24.4%	108 933	108.6%	36 941	129.5%	(33.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	18 900	(24 467)	84 854		72 677		22 661		(55 283)		124 909		(10 071)		
Transfer and subsidies - capital (monetary allocations)	157 099	158 331	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	175 699	133 863	84 854		72 677		22 661		(55 283)		124 909		(10 071)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	175 699	133 863	84 854		72 677		22 661		(55 283)		124 909		(10 071)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	175 699	133 863	84 854		72 677		22 661		(55 283)		124 909		(10 071)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minority/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	175 699	133 863	84 854		72 677		22 661		(55 283)		124 909		(10 071)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																
Capital Revenue and Expenditure																
Source of Finance	160 610	147 377	13 189	8.2%	52 269	32.5%	32 865	22.3%	26 363	17.9%	124 686	84.6%	40 221	89.5%	(34.5%)	
National Government	149 610	145 693	13 189	8.8%	52 269	34.9%	32 865	22.6%	24 808	17.0%	123 131	84.5%	39 697	84.4%	(37.5%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - capital (monetary allocations) (Dept:Agri,HL,PE,PC...)	149 610	145 693	13 189	8.8%	52 269	34.9%	32 865	22.6%	24 808	17.0%	123 131	84.5%	39 697	84.4%	(37.5%)	
Transfer and subsidies - capital	149 610	145 693	13 189	8.8%	52 269	34.9%	32 865	22.6%	24 808	17.0%	123 131	84.5%	39 697	84.4%	(37.5%)	
Borrowing	11 000	1 684	-	-	-	-	-	-	-	-	1 555	92.4%	524	210.6%	197.0%	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	160 610	147 377	13 189	8.2%	52 269	32.9%	32 865	22.3%	26 363	17.9%	124 686	84.6%	41 620	90.4%	(36.7%)	
Municipal governance and administration	10 900	684	-	-	-	-	-	-	-	1 555	227.5%	1 555	227.5%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	10 000	684	-	-	-	-	-	-	-	1 555	227.5%	1 555	227.5%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	4 264	58.7%	(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	3 740	59.6%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	524	47.6%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	54 000	57 813	2 543	4.7%	23 192	42.9%	14 071	24.3%	10 985	19.0%	50 792	87.9%	9 506	84.6%	15.6%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	54 000	57 813	2 543	4.7%	23 192	42.9%	14 071	24.3%	10 985	19.0%	50 792	87.9%	9 506	84.6%	15.6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	95 610	87 880	10 645	11.1%	29 076	30.4%	18 704	21.4%	13 823	15.7%	72 339	82.3%	27 850	98.4%	(50.4%)	
Energy sources	6 880	6 880	-	-	-	-	2 184	31.7%	3 111	45.2%	5 294	77.0%	-	-	(100.0%)	
Water Management	35 490	38 400	8 608	24.3%	11 648	33.4%	4 799	12.5%	4 173	10.9%	29 427	76.6%	16 229	108.0%	(74.3%)	
Waste Water Management	53 240	42 600	2 038	3.8%	17 225	32.4%	11 812	27.7%	6 539	15.4%	37 618	88.3%	11 621	89.9%	(43.7%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	836	100.0%	-	-	-	-	-	-	836	2.3%
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 730	96.9%	-	-	1 242	3.6%	(178)	(.5%)	34 793	97.3%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 566	97.0%	-	-	1 242	3.5%	(178)	(.5%)	35 629	100.0%

Contact Details

Municipal Manager	Ms Monice Mathan Mahebele	013 973 1101
Chief Financial Officer	Ms Boriswe Khase	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																	
Operating Revenue	312 987	407 116	126 549	40.4%	109 645	35.0%	84 653	20.8%	(1 045)	(3%)	319 802	78.6%	3 823	99.1%	(127.3%)		
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	-	100	0	-	47	-	777	776.7%	(757)	(757.0%)	67	66.7%	(10)	45.5%	7 203.4%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	544	544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	9 490	9 640	1 969	20.8%	795	8.0%	2 779	28.8%	3 795	39.4%	9 289	96.4%	2 586	86.3%	46.7%		
Dividends	161	161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 403	1 403	-	-	-	-	-	-	-	-	-	-	-	-	2.3%	-	
License and permits	1 255	1 255	-	-	-	-	-	-	-	-	741	59.0%	741	11.6%	(100.0%)		
Operational Revenue	707	1 040	79	11.2%	155	21.9%	88	8.4%	115	11.1%	437	42.0%	105	86.6%	9.6%		
Non-Exchange Revenue																	
Proportional rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	661	661	-	-	-	(100.0%)	
License or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	299 426	392 972	123 941	41.4%	108 687	36.3%	81 337	20.7%	(5 615)	(1.4%)	308 300	78.5%	1 170	100.1%	(579.9%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Full-Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	570	-	-	-	(328)	-	15	-	257	(29)	(29)	(151.2%)	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	299 919	309 448	75 902	25.3%	81 130	27.1%	72 918	23.6%	77 469	25.0%	307 419	99.3%	77 715	94.4%	(3%)		
Employee related costs	170 143	161 612	40 018	23.5%	40 600	23.5%	38 973	24.1%	40 582	25.1%	159 622	98.8%	37 764	92.3%	7.5%		
Remuneration of councillors	21 458	21 458	5 692	26.5%	5 010	23.3%	4 924	22.9%	3 818	17.8%	19 444	90.6%	4 819	95.5%	(20.8%)		
Bulk purchase - electricity	650	2 917	756	116.3%	871	134.1%	1 236	42.4%	1 137	39.0%	4 000	137.1%	1 126	99.8%	1.0%		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	12 688	10 109	-	-	-	-	7 365	73.1%	2 540	25.1%	9 855	98.2%	4 765	102.1%	(46.7%)		
Interest	10 580	10 530	-	-	5 436	51.6%	5 093	48.4%	19 529	185.8%	9 020	85.7%	5 638	100.0%	(9.7%)		
Contracted services	39 540	45 250	15 793	39.9%	9 309	23.5%	6 698	14.9%	11 556	25.5%	43 354	95.6%	10 678	88.1%	8.2%		
Transfer and subsidies	-	6 073	197	-	4 664	-	3 376	55.6%	(187)	(3.1%)	9 040	152.4%	-	-	(100.0%)		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	44 470	51 499	13 456	30.3%	15 792	35.5%	10 317	20.0%	12 900	25.1%	52 455	101.9%	12 925	104.6%	-		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	0	0	(100.0%)	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	50	0	(100.0%)	-	
Surplus/(Deficit)	13 468	97 668	50 647	26.5%	28 515	27.1%	11 735	13.9%	(78 514)	(20.0%)	12 383	3.8%	(73 892)	(18.3%)	-		
Transfer and subsidies - capital (monetary allocations)	-	2 026	345	13.7%	736	29.2%	-	-	1 443	57.2%	2 325	100.0%	-	-	(100.0%)	-	
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	15 993	100 193	50 993	26.5%	29 251	27.1%	11 735	13.9%	(77 071)	(20.0%)	14 908	3.8%	(73 892)	(18.3%)	-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	15 993	100 193	50 993	26.5%	29 251	27.1%	11 735	13.9%	(77 071)	(20.0%)	14 908	3.8%	(73 892)	(18.3%)	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Municipality	15 993	100 193	50 993	26.5%	29 251	27.1%	11 735	13.9%	(77 071)	(20.0%)	14 908	3.8%	(73 892)	(18.3%)	-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Minority/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	15 993	100 193	50 993	26.5%	29 251	27.1%	11 735	13.9%	(77 071)	(20.0%)	14 908	3.8%	(73 892)	(18.3%)	-		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure																
Source of Finance	34 614	135 235	6 066	17.5%	31 028	89.6%	28 386	21.0%	36 391	26.9%	101 872	75.3%	9 762	69.3%	272.8%	
National Government	2 399	2 399	345	14.4%	934	38.9%	283	11.8%	516	21.5%	2 079	86.7%	660	86.5%	(21.8%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloc)(Dept:Agri,HL,PE,PC...)	2 999	2 999	345	14.4%	934	38.9%	283	11.8%	516	21.5%	2 079	86.7%	660	86.5%	(21.8%)	
Transfers recognised - capital	32 215	132 636	5 720	17.8%	30 094	93.4%	28 103	21.2%	35 876	27.0%	99 793	75.1%	9 103	69.2%	294.1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	34 614	135 235	6 066	17.5%	31 028	89.6%	28 386	21.0%	36 391	26.9%	101 872	75.3%	9 762	69.3%	272.8%	
Capital Expenditure Functional	14 215	17 995	2 650	20.1%	2 910	17.3%	4 633	25.7%	4 736	26.3%	14 736	81.8%	3 055	81.6%	55.0%	
Municipal governance and administration	-	1 501	1 501	-	-	-	-	-	-	-	1 726	115.0%	-	-	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 215	16 495	1 357	9.5%	2 510	17.7%	4 633	28.1%	4 511	27.3%	13 010	78.9%	3 055	93.6%	47.7%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 899	19 433	1 295	8.1%	5 477	34.5%	4 988	27.1%	5 464	29.7%	17 244	93.5%	5 945	62.9%	(7.8%)	
Planning and Development	4 500	4 415	-	-	2 199	62.2%	543	12.3%	1 020	23.1%	4 302	98.6%	157	75.3%	548.0%	
Road Transport	11 399	14 018	1 295	11.4%	2 679	23.5%	4 445	31.7%	4 444	31.8%	12 882	91.9%	5 787	57.6%	(22.9%)	
Environmental Protection	4 500	98 806	1 913	42.5%	23 042	512.0%	18 766	19.0%	26 172	26.5%	69 892	70.7%	763	69.0%	3 330.8%	
Trading Services	2 000	95 063	1 657	82.9%	20 691	1 034.6%	18 400	19.4%	26 054	27.4%	66 832	70.3%	233	71.0%	11 069.3%	
Water Management	2 000	3 743	266	10.2%	2 351	94.0%	338	9.0%	118	3.2%	3 060	81.8%	538	59.4%	(77.7%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	326 607	427 109	147 443	45.1%	160 959	49.3%	136 656	32.0%	62 008	14.5%	507 066	118.7%	169 798	59.3%	(63.5%)	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	14 460	114 989	9 621	66.5%	33 406	231.0%	31 140	27.1%	52 813	45.9%	126 961	110.4%	164 416	80 055.9%	(67.9%)	
Transfer and Subsidies - Operational	299 426	299 249	125 725	42.0%	105 109	35.1%	78 645	26.3%	5 399	213.8%	309 479	103.4%</				

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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 trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr Nontobeko Mahlabé	013 759 8531
Chief Financial Officer	Mé Oupa Makoma	013 759 8513

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	11 229	15.5%	6 789	9.4%	6 521	9.0%	47 832	66.1%	72 370	24.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 051	10.7%	7 394	3.3%	4 871	2.2%	188 603	83.9%	224 919	75.7%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35 280	11.9%	14 183	4.8%	11 392	3.8%	236 435	79.5%	297 289	100.0%

Contact Details

Municipal Manager	Ms J W Shabangu	013 253 7628
Chief Financial Officer	Ms A M Tloaneane	013 253 7711

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 598	1.9%	23 441	1.2%	21 083	1.1%	1 917 981	95.9%	2 000 403	22.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	104 173	6.1%	51 530	3.0%	46 933	2.7%	1 518 955	88.2%	1 721 488	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 773	5.1%	30 199	2.5%	26 112	2.2%	1 073 429	90.2%	1 190 513	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 947	1.8%	8 436	1.2%	7 300	1.0%	683 355	96.0%	712 088	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 183	2.8%	9 761	1.8%	9 600	1.8%	519 969	94.0%	552 973	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 818	100.0%	1 818	-	-	-	-	-
Interest on Asset Debtor Accounts	37 187	3.6%	36 575	3.5%	36 182	3.5%	927 984	89.4%	1 037 908	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	410	-	70	-	693	-	1 654 681	99.9%	1 656 153	18.7%	-	-	-	-
Total By Income Source	267 570	3.0%	160 019	1.8%	147 332	1.7%	8 288 112	93.5%	8 873 034	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 579	5.9%	5 797	4.0%	4 911	2.8%	127 041	87.4%	145 428	1.6%	-	-	-	-
Commercial	171 076	2.3%	124 576	1.7%	118 494	1.8%	6 973 353	94.4%	7 387 489	83.3%	-	-	-	-
Household	87 916	6.6%	29 945	2.2%	24 638	1.9%	1 197 718	89.4%	1 340 117	15.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	267 570	3.0%	160 019	1.8%	147 332	1.7%	8 288 112	93.5%	8 873 034	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	280 516	5.0%	134 803	2.4%	124 508	2.2%	5 066 980	90.4%	5 606 807	65.9%
Bulk Water	-	-	-	-	-	-	75 877	100.0%	75 877	.9%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	24 397	100.0%	-	-	-	-	0	-	24 397	.3%
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	174 519	6.2%	26 366	.9%	40 570	1.4%	2 557 962	91.4%	2 799 447	32.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	479 431	5.6%	161 199	1.9%	165 079	1.9%	7 700 819	90.5%	8 506 527	100.0%

Contact Details

Municipal Manager	Ms Humphry Szwe Mayisela	013 890 6208
Chief Financial Officer	Ms Sipho K. Mkhango	013 890 6241

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	49	55.8%	-	-	39	44.2%	87	100.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	49	55.8%	-	-	39	44.2%	87	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	3 087 553	3 072 288	639 775	20.7%	655 380	21.2%	646 117	21.0%	364 099	11.9%	2 305 371	75.0%	498 319	81.3%	(26.9%)		
Exchange Revenue																	
Service charges - Electricity	882 082	882 082	104 572	11.9%	152 717	17.3%	129 271	14.7%	109 827	12.5%	496 387	56.3%	130 721	64.6%	(16.0%)		
Service charges - Water	674 201	674 201	91 504	13.6%	125 379	18.6%	113 238	16.8%	84 822	12.6%	415 013	61.5%	118 808	82.6%	(28.5%)		
Service charges - Wastewater Management	172 527	172 527	36 383	21.1%	39 982	23.2%	32 403	18.8%	25 108	14.6%	134 947	78.2%	38 469	90.6%	(28.4%)		
Service charges - Wastewater Management	171 626	171 626	34 919	20.3%	34 200	19.9%	37 229	21.7%	24 923	14.5%	131 270	76.5%	35 456	86.7%	(29.7%)		
Sale of Goods and Rendering of Services	5 123	5 123	1 693	33.1%	1 800	35.4%	1 800	35.4%	1 367	26.7%	6 762	132.0%	917	109.8%	49.0%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	203 622	63 938	31.4%	50 817	25.0%	63 752	31.3%	36 294	17.8%	214 799	105.5%	57 798	101.9%	(37.2%)		
Interest earned from Current and Non Current Assets	15 610	15 610	5 111	32.7%	4 026	25.6%	3 010	19.3%	1 753	11.2%	14 501	92.9%	4 118	113.1%	(57.4%)		
Dividends	34	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	5 432	992	18.3%	2 075	47.4%	1 460	26.9%	1 020	18.8%	6 047	111.3%	1 327	142.3%	(23.1%)		
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 643	11 643	170	1.5%	201	1.7%	1 081	9.3%	136	1.2%	1 589	13.6%	211	7.5%	(35.3%)		
Non-Exchange Revenue																	
Property rates	424 452	424 452	97 766	23.0%	91 695	21.6%	101 770	24.0%	70 212	16.5%	361 442	85.2%	90 696	94.4%	(22.6%)		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	19 807	901	2.3%	902	2.3%	1 032	5.2%	750	3.8%	3 584	18.1%	1 965	8.2%	(81.8%)		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	461 829	198 124	43.3%	143 854	31.5%	116 326	25.2%	1 055	2%	459 369	99.5%	13 405	89.5%	(82.1%)		
Interest	21 688	21 688	3 703	17.1%	6 640	30.6%	8 106	37.4%	-	-	24 213	111.6%	6 407	99.9%	(10.0%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 019 754	3 141 752	880 096	29.1%	785 039	26.0%	760 224	24.2%	460 252	14.6%	2 885 612	91.8%	815 834	100.4%	(43.6%)		
Employee related costs	680 420	680 420	156 158	23.0%	158 792	23.3%	161 083	23.7%	106 388	15.6%	582 422	85.6%	153 729	90.2%	(30.8%)		
Remuneration of councillors	33 822	33 822	2 179	6.4%	18 232	53.9%	7 717	22.8%	5 183	15.3%	33 311	98.5%	6 315	80.0%	(17.9%)		
Subscriptions - electricity	357 735	357 735	334 632	93.6%	222 041	62.1%	208 963	58.4%	129 145	36.1%	894 781	249.7%	185 797	137.3%	(35.5%)		
Inventory consumed	504 571	504 226	140 347	27.8%	114 376	22.7%	193 979	38.4%	98 589	19.5%	547 291	108.7%	122 050	98.2%	(19.2%)		
Debt repayment	220 158	220 158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 829	205 829	31 946	15.5%	31 962	15.5%	31 963	15.5%	20 893	10.2%	118 951	58.3%	28 378	69.3%	(27.4%)		
Interest	140 087	140 087	117 183	83.7%	88 921	63.5%	40 168	28.7%	15 802	11.3%	272 064	194.2%	69 793	226.8%	(89.9%)		
Contracted services	305 025	305 253	76 523	25.1%	79 740	26.1%	51 326	14.5%	65 586	18.6%	273 174	77.3%	81 206	87.9%	(19.2%)		
Transfer and subsidies	28 461	36 461	4 802	16.9%	13 838	48.6%	10 379	28.5%	6 221	17.1%	35 241	96.7%	23 065	83.6%	(73.0%)		
Unrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	143 647	149 781	16 655	11.6%	47 217	32.9%	19 174	12.8%	12 292	8.2%	95 337	63.7%	27 928	74.5%	(56.0%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	67 799	(69 464)	(240 322)	(7.8%)	(129 660)	(40.2%)	(114 107)	(31.4%)	(96 153)	(29.4%)	(580 241)	(18.5%)	(317 515)	(100.0%)	(166.3%)		
Transfer and subsidies - capital (monetary allocations)	111 490	125 258	18 940	16.9%	52 976	47.5%	43 426	34.7%	2 415	1.9%	117 657	93.9%	78 048	136.1%	(96.9%)		
Transfer and subsidies - capital (in-kind)	-	-	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	179 289	55 852	(221 482)	(7.2%)	(76 683)	(23.4%)	(70 681)	(20.0%)	(93 738)	(28.4%)	(462 584)	(14.7%)	(239 469)	(72.6%)	(133.3%)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	179 289	55 852	(221 482)	(7.2%)	(76 683)	(23.4%)	(70 681)	(20.0%)	(93 738)	(28.4%)	(462 584)	(14.7%)	(239 469)	(72.6%)	(133.3%)		
Share of Surplus/Deficit attributable to Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	179 289	55 852	(221 482)	(7.2%)	(76 683)	(23.4%)	(70 681)	(20.0%)	(93 738)	(28.4%)	(462 584)	(14.7%)	(239 469)	(72.6%)	(133.3%)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	179 289	55 852	(221 482)	(7.2%)	(76 683)	(23.4%)	(70 681)	(20.0%)	(93 738)	(28.4%)	(462 584)	(14.7%)	(239 469)	(72.6%)	(133.3%)		

Part 2: Capital Revenue and Expenditure	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	123 427	193 593	46 548	37.7%	38 698	31.4%	45 503	23.5%	12 907	6.7%	143 656	74.2%	97 707	88.6%	(86.8%)		
National Government	115 557	111 805	39 917	34.5%	34 392	29.8%	26 413	23.6%	6 377	5.7%	100 386	89.8%	58 610	123.3%	(100.6%)		
Provincial Government	-	10 020	-	-	795	-	5 776	57.6%	-	-	5 780	57.7%	-	-	(100.0%)		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocations/HEPC/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital	115 557	121 903	39 917	34.5%	35 187	30.5%	32 189	26.4%	(1 127)	(9.9%)	106 166	87.1%	60 576	119.6%	(91.9%)		
Internally generated funds	7 870	71 690	6 631	84.3%	3 511	44.6%	13 314	18.6%	14 035	19.6%	37 490	52.3%	37 131	54.1%	(62.2%)		
Capital Expenditure Functional	172 677	196 093	48 663	28.2%	38 309	22.2%	45 503	23.2%	14 657	7.6%	147 331	75.1%	97 564	89.2%	(84.8%)		
Municipal governance and administration	8 550	7 700	2 229	26.1%	759	9.9%	960	11.2%	169	2.2%	4 616	52.2%	2 844	27.7%	(97.1%)		
Executive and Council	1 300	650	115	8.9%	200	15.4%	-	-	140	21.6%	455	70.0%	2 582	61.4%	(94.6%)		
Finance and administration	7 250	7 050	2 114	29.2%	558	7.7%	860	12.2%	29	0.4%	3 951	55.0%	3 263	23.5%	(99.1%)		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 750	5 000	-	-	725	6.7%	843	16.7%	228	4.5%	1 796	35.6%	6 802	62.8%	(96.6%)		
Community and Social Services	3 500	2 250	-	-	725	20.7%	824	36.6%	-	-	1 549	88.8%	845	34.1%	(100.0%)		
Sport And Recreation	-	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 250	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 727	8															

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 307	4.1%	22 613	1.9%	22 525	1.9%	1 073 558	92.1%	1 166 004	28.3%	(137 095)	(11.8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 654	8.4%	13 585	3.0%	10 127	2.2%	397 914	86.5%	460 280	11.2%	(42 521)	(9.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 413	6.2%	10 351	3.0%	9 723	2.7%	329 409	86.1%	359 296	8.7%	(16 723)	(4.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 964	2.9%	9 320	2.1%	8 769	2.0%	413 960	93.0%	445 013	10.8%	(54 843)	(12.3%)	-	-
Receivables from Exchange Transactions - Waste Management	12 408	3.0%	8 320	2.0%	7 906	1.9%	378 862	93.0%	407 495	9.9%	(49 412)	(12.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	25 237	2.9%	24 868	2.8%	24 513	2.8%	807 874	91.5%	882 482	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 873	7%	5 895	1.5%	7 566	1.9%	382 730	95.9%	399 195	9.7%	(14 726)	(3.7%)	-	-
Total By Income Source	168 836	4.1%	95 323	2.3%	91 229	2.2%	3 764 367	91.4%	4 119 755	100.0%	(315 330)	(7.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 256	10.5%	2 370	4.7%	1 108	2.2%	41 205	82.5%	49 938	1.2%	-	-	-	-
Commercial	53 335	11.4%	13 147	2.8%	13 550	2.9%	387 081	82.9%	467 092	11.3%	(428)	(.1%)	-	-
Households	110 245	3.1%	79 806	2.2%	76 572	2.1%	3 338 102	92.6%	3 602 725	87.4%	(314 908)	(8.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	168 836	4.1%	95 323	2.3%	91 229	2.2%	3 764 367	91.4%	4 119 755	100.0%	(315 330)	(7.7%)	-	-

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	117 422	10.2%	41 917	2.4%	97 923	5.6%	1 416 249	81.7%	1 733 511	29.0%
Bulk Water	7 540	6.4%	7 656	6.5%	7 417	6.3%	94 712	80.7%	117 325	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	139 704	3.4%	36 421	9%	30 440	7%	3 919 214	95.0%	4 124 779	69.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	324 666	5.4%	85 994	1.4%	135 780	2.3%	5 429 174	90.9%	5 975 615	100.0%

Contact Details

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

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	1 133 123	1 181 950	291 032	25.7%	216 924	19.1%	333 213	28.2%	258 734	21.9%	1 099 903	93.1%	212 056	77.6%	22.0%		
Exchange Revenue	467 637	507 627	118 081	25.4%	110 188	24.8%	123 560	24.3%	98 975	19.5%	457 494	91.1%	107 304	63.2%	(6.2%)		
Service charges - Electricity	84 373	87 803	18 283	(21.7%)	16 834	19.9%	36 046	41.1%	20 433	23.3%	55 020	62.7%	9 668	73.6%	(2.8%)		
Service charges - Waste Water Management	42 599	42 599	15 361	36.1%	5 705	13.4%	38 843	90.5%	18 886	44.3%	78 534	94.3%	9 854	50.9%	91.7%		
Service charges - Waste Management	33 115	33 115	7 300	22.0%	7 489	22.6%	30 327	91.6%	14 362	43.4%	59 487	179.6%	7 159	85.4%	100.6%		
Sale of Goods and Rendering of Services	3 150	2 621	338	10.7%	271	8.6%	248	9.4%	659	24.4%	1 456	57.1%	299	38.0%	(20.0%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	116 639	116 639	31 361	26.9%	33 320	28.6%	21 609	18.5%	37 158	31.9%	123 446	105.8%	27 140	182.9%	36.9%		
Interest earned from Receivables	638	1 027	306	51.1%	50	7.8%	799	77.6%	326	31.8%	1 501	146.1%	1 572	352.9%	(79.2%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 502	2 820	545	21.8%	549	22.0%	557	19.8%	1 302	47.9%	3 003	106.5%	463	78.3%	191.8%		
License and permits	-	3	2	-	1	-	-	-	1	27.5%	3	113.0%	10	(91.7%)	(1.7%)		
Operational Revenue	370	370	64	17.3%	51	13.8%	45	12.2%	69	18.6%	230	62.1%	44	55.9%	(58.1%)		
Non-Exchange Revenue																	
Property rates	203 391	208 614	64 823	31.9%	(21 812)	(10.7%)	39 154	18.8%	62 968	30.2%	145 133	69.6%	35 079	81.0%	79.5%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 550	4 550	167	3.7%	113	2.5%	81	1.9%	354	7.8%	694	15.3%	255	12.3%	(38.8%)		
License or permits	-	4	2	-	-	-	-	-	-	-	62.0%	-	-	-	-	-	-
Transfer and subsidies - Operational	173 957	173 957	70 316	40.4%	58 164	33.4%	42 265	24.3%	3 212	1.8%	173 957	100.0%	5 718	99.6%	(43.8%)		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full-Lay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 361 480	1 442 534	383 224	28.1%	302 131	22.2%	105 398	7.3%	443 218	30.7%	1 233 971	85.5%	834 431	119.4%	(46.9%)		
Employee related costs	328 221	331 484	88 030	27.0%	72 724	22.3%	27 468	8.3%	67 224	20.3%	255 443	77.1%	127 377	83.8%	(47.2%)		
Remuneration of councillors	13 913	13 781	4 102	29.5%	3 835	27.6%	2 193	15.9%	5 986	40.6%	15 717	114.2%	3 291	98.6%	(69.7%)		
Bulk purchase - electricity	531 559	518 000	195 201	36.9%	107 383	20.2%	65 445	12.8%	165 339	30.9%	524 458	102.8%	88 982	91.4%	(74.8%)		
Inventory consumed	80 345	89 280	5 368	6.7%	7 137	8.9%	5 783	6.5%	7 532	8.4%	25 919	28.5%	243 379	275.1%	(56.9%)		
Debt impairment	69 319	67 436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	82 960	72 781	12 136	14.7%	-	-	-	-	-	-	12 136	16.7%	7 388	83.6%	(163.7%)		
Interest	73 256	68 256	38 138	52.1%	45 698	62.3%	(37 330)	(54.7%)	20 403	29.9%	68 869	98.0%	24 243	70.2%	(91.5%)		
Contracted services	123 768	130 252	18 000	14.5%	46 451	37.5%	25 882	19.6%	36 635	28.1%	126 668	97.2%	29 782	77.9%	(23.1%)		
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrecoverable debts written off	1 100	77 866	4	4%	6	8%	3 172	4.1%	120 777	155.0%	123 960	159.1%	8	9.6%	1 586 588.4%		
Operational costs	59 339	81 387	21 251	35.8%	18 937	31.9%	13 088	16.1%	29 882	36.6%	82 956	101.9%	38 207	105.8%	(2.7%)		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(228 357)	(260 584)	(92 191)	-	(85 208)	-	227 815	-	(184 484)	-	(134 068)	-	(622 379)	-	-		
Transfer and subsidies - capital (monetary allocations)	40 637	59 500	-	-	18 955	46.5%	380	1.1%	26 455	47.2%	45 939	82.0%	79 888	187.1%	(82.7%)		
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(187 720)	(204 585)	(92 191)	-	(66 313)	-	228 404	-	(158 028)	-	(88 129)	-	(551 487)	-	-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(187 720)	(204 585)	(92 191)	-	(66 313)	-	228 404	-	(158 028)	-	(88 129)	-	(551 487)	-	-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(187 720)	(204 585)	(92 191)	-	(66 313)	-	228 404	-	(158 028)	-	(88 129)	-	(551 487)	-	-		
Share of Surplus/Deficit attributable to Associate Municipality/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(187 720)	(204 585)	(92 191)	-	(66 313)	-	228 404	-	(158 028)	-	(88 129)	-	(551 487)	-	-		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	75 687	92 244	17 322	22.9%	12 156	16.1%	8 289	9.0%	23 501	25.5%	61 268	66.4%	22 940	101.6%	2.4%		
National Government	40 637	56 026	4 550	11.2%	8 570	21.1%	4 300	7.7%	18 961	33.8%	35 381	64.9%	22 018	135.0%	(13.9%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocations) (Dept/Agencies/HLPE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital	40 637	56 026	4 550	11.2%	8 570	21.1%	4 300	7.7%	18 961	33.8%	35 381	64.9%	22 018	135.0%	(13.9%)		
Borrowing	35 050	36 218	12 773	36.4%	3 585	10.2%	3 988	11.0%	4 540	12.5%	24 887	68.7%	922	27.1%	(392.6%)		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	75 687	92 244	17 322	22.9%	12 156	16.1%	8 289	9.0%	23 501	25.5%	61 268	66.4%	22 940	101.6%	2.4%		
Municipal governance and administration	17 000	18 168	3 843	22.8%	709	4.2%	1 292	7.1%	3 438	18.9%	9 282	51.1%	(1 311)	4.8%	(362.2%)		
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 000	18 168	3 843	22.8%	709	4.2%	1 292	7.1%	3 438	18.9%	9 282	51.1%	(1 311)	44.0%	(362.2%)		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	234	50	-	-	-	-	-	-	-	-	-	-	10	(100.0%)			
Community and Social Services	184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	50	50	-	-	-	-	-	-	-	-	-	-	10	(100.0%)			
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-														

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 259	2.0%	6 430	1.5%	6 153	1.5%	400 955	95.1%	421 787	19.3%	211	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 254	10.1%	38 812	10.3%	17 812	4.7%	200 546	74.3%	317 424	17.3%	119	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 182	4.4%	8 903	2.2%	8 225	2.0%	378 526	91.0%	413 835	19.0%	68	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 230	3.2%	6 331	2.8%	6 418	2.8%	209 243	91.3%	229 222	10.5%	143	-1%	-	-
Receivables from Exchange Transactions - Waste Management	5 767	3.2%	4 697	2.6%	4 767	2.7%	162 654	91.4%	177 854	8.2%	110	-1%	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	8 969	100.0%	8 969	4%	-	-	-	-
Interest on Asset Debtor Accounts	12 746	2.3%	12 774	2.3%	12 388	2.3%	506 519	93.0%	544 425	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	15	2%	13	2%	7 612	99.6%	7 640	4%	14	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	92 437	4.2%	77 962	3.6%	55 794	2.6%	1 954 974	89.6%	2 181 167	100.0%	664	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 570	7.5%	7 376	3.8%	5 457	2.8%	186 817	85.9%	194 220	8.9%	-	-	-	-
Commercial	36 992	10.2%	17 340	4.8%	13 899	3.8%	294 151	81.2%	362 282	16.6%	-	-	-	-
Household	40 875	2.6%	53 347	3.3%	36 438	2.2%	1 494 005	92.0%	1 624 665	74.5%	664	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	92 437	4.2%	77 962	3.6%	55 794	2.6%	1 954 974	89.6%	2 181 167	100.0%	664	-	-	-

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	34 241	9.1%	29 991	8.0%	39 833	10.8%	270 264	72.2%	374 328	12.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	457	100.0%	-	-	-	-	-	-	457	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 747	1.9%	10 038	4%	15 441	8%	2 348 738	97.1%	2 419 964	78.3%
Auditor-General	155	5.9%	947	35.8%	631	23.9%	910	34.4%	2 643	.1%
Other	-	-	-	-	-	-	291 813	100.0%	291 813	9.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	80 600	2.6%	40 975	1.3%	55 905	1.8%	2 911 725	94.3%	3 089 205	100.0%

Contact Details

Municipal Manager	Ms Malose Lomde	017 712 9613
Chief Financial Officer	Mrs Yukon Ntshaba	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	762 712	826 026	61 414	8.1%	209 095	27.4%	85 631	10.4%	153 830	18.6%	509 971	61.7%	55 866	84.4%	175.4%
Operating Revenue															
Exchange Revenue	208 759	244 500	27 307	13.1%	45 524	21.8%	38 824	15.9%	36 480	14.9%	148 144	60.2%	23 048	89.8%	24.1%
Service charges - Electricity	28 774	25 507	4 187	14.5%	5 980	20.7%	6 302	24.5%	3 887	14.9%	20 218	79.6%	4 326	88.6%	(10.2%)
Service charges - Waste Water Management	12 802	15 197	2 185	17.1%	3 200	25.7%	3 397	22.4%	2 158	14.2%	11 031	72.6%	2 057	92.5%	4.9%
Service charges - Waste Management	15 096	15 096	2 343	15.5%	3 749	24.8%	3 758	24.9%	2 484	16.5%	12 343	81.8%	2 363	92.3%	5.5%
Sale of Goods and Rendering of Services	2 129	2 564	301	14.1%	401	21.9%	758	29.6%	475	18.5%	2 001	78.1%	397	104.1%	19.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	37 884	49 600	7 689	20.2%	11 305	29.8%	11 289	22.7%	7 689	15.4%	37 933	76.3%	6 964	-	(100.0%)
Interest earned from Receivables	1 044	3 144	746	71.4%	736	70.8%	483	15.4%	230	7.3%	2 198	69.9%	351	121.3%	(24.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	1 445	194	13.9%	215	15.1%	200	20.1%	371	25.6%	1 059	73.3%	181	87.6%	104.5%
License and permits	58	58	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 103	1 728	1	0.1%	5	0.5%	(366)	(21.1%)	25	1.5%	(333)	(19.3%)	2	86.4%	1 548.8%
Non-Exchange Revenue															
Property rates	93 860	82 645	13 845	14.8%	19 716	21.0%	21 037	25.5%	14 444	17.1%	68 742	83.2%	13 332	80.9%	6.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	5 796	139	2.4%	259	4.5%	539	9.3%	198	3.4%	1 136	19.6%	205	12.0%	(3.6%)
Bank charges - electricity	200 732	188 732	38 347	19.1%	26 343	13.1%	48 583	25.8%	47 787	25.3%	180 881	95.3%	9 940	80.2%	204.4%
Transfer and subsidies - Operational	342 483	350 092	-	-	114 598	33.5%	(4 917)	(1.4%)	83 177	23.8%	192 858	55.1%	32	93.1%	280 079.5%
Interest	11 417	27 425	2 492	21.8%	3 211	28.1%	3 802	13.9%	2 520	9.2%	12 026	43.9%	-	-	(100.0%)
Full-Lay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	774 729	888 834	189 496	24.5%	208 007	26.8%	197 427	22.2%	260 471	29.3%	855 392	98.2%	74 645	71.9%	248.9%
Employee related costs	257 738	257 738	63 719	24.7%	71 548	27.8%	62 568	24.3%	95 300	37.0%	293 215	113.8%	(2)	50.4%	(427 84.1%)
Remuneration of councillors	17 125	19 122	5 259	30.7%	7 657	44.7%	(1 659)	(9.2%)	1 413	7.8%	12 670	69.9%	205	12.0%	(100.0%)
Bank charges - electricity	200 732	188 732	38 347	19.1%	26 343	13.1%	48 583	25.8%	47 787	25.3%	180 881	95.3%	9 940	80.2%	204.4%
Inventory consumed	21 759	19 650	1 009	4.6%	8 405	38.6%	4 671	23.8%	40 383	206.5%	54 669	278.2%	3 716	72.6%	992.0%
Debt repayment	96 000	133 679	24 000	25.0%	8 000	8.3%	8 000	9.0%	-	-	40 000	29.9%	-	-	-
Depreciation and amortisation	63 940	101 532	19 348	30.7%	20 038	31.9%	19 510	19.2%	19 589	18.9%	78 454	77.3%	2 025	119.5%	(58.9%)
Interest	12 593	22 700	8 346	71.8%	7 145	57.1%	5 808	52.6%	(60 788)	(81.4%)	1 131	5.0%	4 486	117.4%	(91.5%)
Contracted services	44 591	95 660	16 542	37.1%	33 849	75.1%	(2 359)	(28.4%)	53 851	56.3%	131 044	137.0%	11 041	99.9%	387.7%
Transfer and subsidies	-	-	1 312	-	2 489	-	-	-	2 051	-	3 523	-	1 766	101.4%	16.1%
Unrecoverable debts written off	556	1 258	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	60 686	69 742	11 105	18.3%	22 977	37.9%	25 079	36.0%	20 814	29.6%	79 774	114.4%	11 883	95.3%	76.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	(12 018)	(62 808)	(128 073)	-	1 089	-	(11 796)	-	(106 641)	-	(345 421)	-	(18 779)	-	-
Transfer and subsidies - capital (monetary allocations)	93 781	116 952	-	-	39 956	41.5%	-	-	-	-	38 906	33.3%	-	52.5%	-
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	81 763	54 044	(128 073)	-	39 997	-	(11 796)	-	(106 641)	-	(306 513)	-	(18 779)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	81 763	54 044	(128 073)	-	39 997	-	(11 796)	-	(106 641)	-	(306 513)	-	(18 779)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	81 763	54 044	(128 073)	-	39 997	-	(11 796)	-	(106 641)	-	(306 513)	-	(18 779)	-	-
Share of Surplus/Deficit attributable to Associate Municipality/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	81 763	54 044	(128 073)	-	39 997	-	(11 796)	-	(106 641)	-	(306 513)	-	(18 779)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	82 002	104 524	27 961	34.1%	20 667	25.2%	13 212	12.6%	22 536	21.6%	84 375	80.7%	19 336	69.1%	16.5%
Source of Finance															
National Government	81 548	101 610	27 961	34.3%	20 667	25.3%	10 824	10.7%	22 186	21.8%	81 638	80.3%	19 284	70.3%	15.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloca(Deparm Agencies/HLPEPC...))	81 548	101 610	27 961	34.3%	20 667	25.3%	10 824	10.7%	22 186	21.8%	81 638	80.3%	19 284	70.3%	15.0%
Transfers recognised - capital	453	2 914	-	-	-	-	2 388	81.9%	350	12.0%	2 737	93.9%	52	13.1%	574.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	82 002	104 524	27 961	34.1%	20 667	25.2%	13 187	12.6%	22 561	21.6%	84 375	80.7%	19 336	69.1%	16.7%
Municipal governance and administration	453	714	-	-	-	-	251	35.1%	375	52.5%	626	87.6%	52	13.1%	623.1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	453	714	-	-	-	-	251	35.1%	375	52.5%	626	87.6%	52	13.1%	623.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 809	52 461	5 441	17.7%	2 426	7.9%	9 002	17.2%	12 850	24.5%	29 718	56.6%	11 933	72.1%	7.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 809	52 461	5 441	17.7%	2 426	7.9%	9 002	17.2%	12 850	24.5%	29 718	56.6%	11 933	72.1%	7.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 740	51 2													

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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 trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	25 593	22.9%	14 877	13.3%	13 908	12.5%	57 224	51.3%	111 621	14.0%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 872	7.0%	19 430	2.8%	5 447	.8%	612 072	89.4%	684 820	85.7%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	73 465	9.2%	34 307	4.3%	19 374	2.4%	672 273	84.1%	799 418	100.0%

Contact Details

Municipal Manager	Ms Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Ms Stephen Choswaka	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	1 070 078	1 094 863	292 680	27.4%	262 599	24.5%	248 133	22.7%	174 834	16.0%	978 246	89.3%	168 317	91.9%	3.9%
Operating Revenue															
Exchange Revenue	300 969	311 792	67 157	22.2%	63 985	21.2%	67 396	21.6%	64 025	20.5%	262 363	84.1%	53 019	89.2%	31.9%
Service charges - Electricity	79 532	82 824	23 082	29.0%	19 894	22.7%	22 692	27.6%	9 892	10.9%	73 112	88.3%	19 190	88.3%	(52.5%)
Service charges - Waste Water Management	61 600	62 061	15 376	24.9%	15 234	24.7%	15 070	24.3%	14 622	23.6%	60 291	97.1%	14 179	98.5%	3.1%
Service charges - Waste Management	52 800	53 638	13 176	25.0%	13 065	24.7%	12 840	23.9%	12 420	23.2%	51 501	96.0%	12 096	98.3%	2.7%
Sale of Goods and Rendering of Services	6 531	10 259	3 165	48.6%	1 355	20.1%	1 164	11.3%	1 944	19.2%	6 706	65.4%	1 401	82.7%	(25.5%)
Agency services	8 940	-	-	-	-	-	-	-	-	-	-	-	2 398	28.2%	(100.0%)
Interest	28 111	34 271	8 303	29.5%	8 833	31.4%	8 852	25.8%	8 988	26.3%	34 985	102.1%	7 573	105.3%	18.7%
Interest earned from Receivables	1 500	5 000	1 772	118.1%	1 457	97.1%	1 244	24.9%	1 580	31.6%	6 963	121.1%	2 056	155.0%	(23.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	6	23.7%	0	-	0	23.7%	0	-	2	94.9%	0	100.0%	-
Rent on Fixed Assets	2 741	3 155	789	28.7%	580	20.4%	773	24.5%	712	22.6%	2 832	89.7%	717	102.4%	(7.5%)
License and permits	3 829	89	12	3%	32	8%	21	23.2%	13	14.5%	79	87.7%	4 905	135.5%	(98.7%)
Operational Revenue	5 963	35 056	239	4.0%	319	5.4%	279	8%	295	8%	1 133	3.2%	228	24.1%	29.7%
Non-Exchange Revenue															
Proportional share	242 332	206 332	51 309	21.2%	51 697	21.1%	51 122	24.8%	50 208	24.4%	203 786	98.8%	51 180	88.1%	(1.7%)
Subsidies and Grants	5 448	5 457	39	7%	46	9%	47	9%	41	7%	173	3.2%	39	3.4%	4.3%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	(23)	-	-	-	(100.0%)
License or permits	260 523	273 535	105 519	40.5%	85 644	32.9%	83 657	32.2%	8 848	3.2%	283 569	96.4%	(7 092)	93.7%	(224.8%)
Transfer and subsidies - Operational	8 607	11 394	2 794	31.7%	2 903	33.0%	3 005	28.4%	2 862	23.6%	11 394	100.0%	2 485	107.6%	8.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal of Assets	-	-	-	-	95	-	-	-	90	-	185	-	127	-	(28.6%)
Other Gains	-	-	-	-	2	-	-	-	113	-	115	-	3 901	-	(97.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 161 047	1 285 770	161 235	13.9%	240 632	20.7%	204 970	15.9%	391 391	30.4%	988 249	77.6%	308 817	75.4%	26.7%
Employee related costs	301 679	301 680	71 982	23.9%	71 011	23.5%	75 450	25.0%	75 228	24.9%	293 671	97.3%	68 930	97.0%	9.1%
Remuneration of councillors	19 494	19 494	2 770	14.2%	2 909	14.9%	2 978	15.3%	3 050	15.6%	11 707	60.1%	2 909	67.0%	4.9%
Bulk purchase - electricity	338 039	338 039	85 420	16.5%	106 159	31.6%	79 659	22.3%	169 812	49.2%	402 480	119.8%	167 783	100.3%	6.8%
Inventory consumed	87 912	152 957	9 150	10.4%	12 758	14.5%	20 550	13.4%	53 265	34.8%	95 734	62.6%	34 152	50.2%	56.8%
Debt impairment	113 517	113 517	-	-	1	-	-	-	10	-	11	-	-	-	(100.0%)
Depreciation and amortisation	138 589	138 589	-	-	-	-	-	-	-	-	-	-	52.3%	-	-
Interest	8 484	27 084	-	-	-	-	-	-	19 248	89.5%	19 248	69.5%	-	-	(100.0%)
Contracted services	84 388	103 818	8 317	9.9%	29 291	34.7%	18 768	18.1%	42 716	41.1%	99 992	95.4%	31 587	81.7%	35.2%
Transfer and subsidies	-	12 450	-	-	-	-	2 119	17.0%	(4 379)	(34.7%)	(2 200)	(17.7%)	-	-	(100.0%)
Unrecoverable debts written off	527	527	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	70 538	79 015	13 586	19.3%	18 483	26.2%	10 075	12.8%	34 201	43.3%	76 355	96.6%	14 606	100.2%	134.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	2 179	-	2 180	-	831	-	162.4%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 970)	(180 908)	131 445	21.947	21 947	43 163	(216 557)	(20 003)	(18 791)	(138 001)	(146 501)	(138 001)	(138 001)	(138 001)	(138 001)
Transfer and subsidies - capital (monetary allocations)	146 348	146 348	-	-	8 000	5.5%	-	-	(6 786)	(4.6%)	1 212	8%	1 530	5%	(52.5%)
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 379	(44 559)	131 445	29 947	43 163	(223 345)	(18 791)	(223 345)	(18 791)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 379	(44 559)	131 445	29 947	43 163	(223 345)	(18 791)	(223 345)	(18 791)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 379	(44 559)	131 445	29 947	43 163	(223 345)	(18 791)	(223 345)	(18 791)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)
Share of Surplus/Deficit attributable to Associate Municipality/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 379	(44 559)	131 445	29 947	43 163	(223 345)	(18 791)	(223 345)	(18 791)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)	(138 001)

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	166 448	168 052	42 796	25.7%	28 731	17.3%	22 834	13.6%	43 996	26.2%	138 357	82.3%	78 794	79.4%	(44.2%)
Source of Finance															
National Government	146 348	137 915	34 952	23.9%	26 135	17.9%	21 532	15.6%	40 210	29.2%	122 830	89.1%	73 860	77.8%	(45.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloca) (Dept:Agri,Health,PEPC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital	146 348	137 915	34 952	23.9%	26 135	17.9%	21 532	15.6%	40 210	29.2%	122 830	89.1%	73 860	77.8%	(45.6%)
Borrowing	20 100	30 136	7 844	39.0%	2 595	12.9%	1 302	4.3%	3 786	12.6%	15 527	51.5%	4 935	159.6%	(23.3%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	166 448	168 052	42 796	25.7%	28 731	17.3%	22 834	13.6%	43 996	26.2%	138 357	82.3%	78 794	79.4%	(44.2%)
Municipal governance and administration	7 100	10 769	7 653	107.8%	1 202	16.9%	728	6.8%	623	5.8%	10 205	94.8%	4 935	347.8%	(87.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	10 769	7 653	107.8%	1 202	16.9%	728	6.8%	623	5.8%	10 205	94.8%	4 935	347.8%	(87.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 000	13 000	191	1.5%	522	4.0%	574	4.4%	3 163	24.3%	4 450	34.2%	-	-	(100.0%)
Community and Social Services	13 000	13 000	191	1.5%	522	4.0%	574	4.4%	3 163	24.3%	4 450	34.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 663	30 904	8 387	30.3%	6 821	24.7%	4 463	14.4%	6 573	21.3%					

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 730	3.2%	5 104	2.1%	4 218	1.8%	221 325	92.8%	238 377	18.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 141	11.2%	5 744	3.2%	3 935	2.2%	149 447	63.4%	179 267	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 674	7.0%	7 014	3.3%	6 458	3.1%	182 766	86.7%	210 911	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 894	3.0%	3 313	2.0%	3 141	1.9%	153 862	63.1%	165 210	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 270	2.7%	3 023	1.9%	2 845	1.8%	149 777	63.7%	159 915	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	4 120	1.4%	4 075	1.4%	4 022	1.3%	288 011	95.9%	300 229	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 204	1.8%	542	0.8%	465	0.7%	83 236	36.6%	85 448	5.0%	-	-	-	-
Total By Income Source	57 034	4.3%	28 815	2.2%	25 075	1.9%	1 288 424	91.6%	1 319 347	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 901	10.3%	2 878	5.2%	2 578	4.5%	45 797	80.7%	57 254	4.3%	-	-	-	-
Commercial	23 134	12.1%	5 803	3.1%	4 514	2.4%	157 269	62.4%	190 789	14.5%	-	-	-	-
Household	27 970	2.6%	19 942	1.9%	17 987	1.7%	1 005 056	93.8%	1 070 055	81.2%	-	-	-	-
Other	29	8.0%	13	3.6%	15	4.3%	301	84.1%	358	-	-	-	-	-
Total By Customer Group	57 034	4.3%	28 815	2.2%	25 075	1.9%	1 288 424	91.6%	1 319 347	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	501 835	100.0%	-	-	-	-	-	-	501 835	30.4%
Bulk Water	1 108 022	100.0%	-	-	-	-	-	-	1 108 022	67.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 981	100.0%	-	-	-	-	-	-	38 981	2.4%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 648 838	100.0%	-	-	-	-	-	-	1 648 838	100.0%

Contact Details

Municipal Manager	Ms Maphane Kumele	017 801 3504
Chief Financial Officer	Ms Phumani Jeremia Ntshabathi	017 801 0533

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	926 129	896 129	260 639	28.1%	279 023	30.1%	228 495	25.5%	159 003	17.7%	927 161	103.5%	95 136	83.5%			67.1%
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	22 500	22 500	6 244	27.8%	9 068	40.4%	7 708	34.3%	3 212	14.3%	26 262	116.7%	-	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non-Current Assets	23 465	23 465	2 789	11.9%	3 228	13.8%	6 826	29.1%	1 442	6.1%	14 285	60.9%	3 134	43.2%			(54.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	59	59	13	22.2%	14	23.2%	82	140.3%	14	23.1%	122	208.9%	13	88.0%			5.6%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	181	181	67	37.4%	5 013	2 775.5%	(4 470)	(2 474.9%)	247	136.5%	857	474.5%	633	199.2%			(61.0%)
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 302	1 302	1	0.1%	603	46.3%	39	3.0%	281	21.6%	923	70.9%	312	134.8%			(9.8%)
License or permits	791	791	338	42.5%	325	41.1%	352	44.9%	345	43.6%	1 369	171.7%	288	135.8%			20.2%
Transfer and subsidies - Operational	507 766	477 766	96 995	19.1%	137 382	27.1%	125 430	26.3%	153 456	32.1%	513 263	107.4%	90 734	69.7%			69.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	370 065	370 065	154 194	41.7%	123 355	33.3%	92 516	25.0%	-	-	370 065	100.0%	-	100.0%			-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposal of Assets	-	-	-	-	6	-	12	-	6	-	24	-	23	-			(73.4%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 044 931	993 409	230 113	22.0%	301 056	28.8%	203 262	20.5%	259 801	26.2%	994 232	100.1%	200 606	89.1%			29.5%
Employee related costs	214 886	214 886	48 944	22.8%	50 677	23.6%	42 960	20.0%	46 022	21.4%	188 603	87.8%	41 094	88.0%			12.0%
Remuneration of councillors	18 237	18 237	3 912	21.4%	4 960	27.4%	4 159	22.8%	4 650	22.2%	17 111	93.8%	3 987	97.3%			1.6%
Bulk purchase - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 811	5 567	506	10.1%	917	15.8%	1 072	19.3%	1 638	29.4%	4 212	75.7%	862	68.8%			89.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 013	21 257	5 210	28.9%	5 199	28.9%	5 018	29.6%	5 587	26.3%	21 015	98.9%	4 408	97.5%			26.8%
Interest	182	182	-	-	-	-	28	15.4%	28	15.4%	28	15.4%	42	57.5%			(100.0%)
Contracted services	80 888	85 461	13 258	15.4%	20 833	25.8%	14 941	17.9%	24 801	29.0%	73 833	86.4%	18 281	79.0%			35.7%
Transfer and subsidies	643 253	580 374	147 695	23.0%	199 813	31.1%	125 334	21.6%	162 611	28.0%	635 453	109.5%	115 807	91.5%			40.4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	63 650	67 445	10 509	16.5%	18 627	29.3%	8 388	12.4%	15 079	22.4%	52 602	78.0%	15 664	83.5%			(3.7%)
Losses on disposal of Assets	-	-	-	-	-	-	1 361	-	13	-	1 375	-	460	-			(97.1%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 802)	(97 281)	30 527		(22 033)		25 233		(100 788)		(67 071)		(105 470)				
Transfers and subsidies - capital (monetary allocations)	2 341	2 341	340	14.5%	-	-	902	38.9%	368	15.7%	1 610	68.8%	1 707	95.2%			(78.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(116 461)	(94 940)	30 867		(22 033)		26 135		(100 431)		(65 461)		(103 763)				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(116 461)	(94 940)	30 867		(22 033)		26 135		(100 431)		(65 461)		(103 763)				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(116 461)	(94 940)	30 867		(22 033)		26 135		(100 431)		(65 461)		(103 763)				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(116 461)	(94 940)	30 867		(22 033)		26 135		(100 431)		(65 461)		(103 763)				

Part 2: Capital Revenue and Expenditure	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	55 195	52 521	2 220	4.0%	13 789	25.0%	3 713	7.1%	10 676	20.3%	30 398	57.9%	19 363	75.3%			(44.9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm.Agric./H.P.E.P.C.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	55 195	52 521	2 220	4.0%	13 789	25.0%	3 713	7.1%	10 676	20.3%	30 398	57.9%	19 363	75.3%			(44.9%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	60 195	52 521	2 220	3.7%	13 789	22.9%	3 713	7.1%	10 676	20.3%	30 398	57.9%	19 363	75.3%			(44.9%)
Municipal governance and administration	27 445	31 328	625	2.3%	12 112	44.1%	2 630	8.4%	3 877	12.4%	19 244	61.4%	7 227	57.4%			(46.4%)
Executive and Council	1 900	800	-	-	-	-	-	-	885	85.6%	885	85.6%	11	26.5%			6 014.9%
Finance and administration	25 445	30 428	625	2.5%	12 044	47.3%	2 611	8.6%	3 192	10.5%	18 472	60.7%	7 195	57.6%			(55.6%)
Interest paid	100	100	-	-	68	68.0%	59	59.0%	68	68.0%	97	97.0%	21	68.3%			(100.0%)
Community and Public Safety	32 450	19 621	1 595	4.9%	1 676	5.2%	1 083	5.5%	5 438	27.7%	9 793	49.9%	12 136	85.2%			(55.2%)
Community and Social Services	10 000	3 466	-	-	466	4.7%	-	-	468	13.5%	934	27.0%	2 286	93.2%			(79.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	21 750	15 455	1 595	7.3%	1 211	5.6%	1 083	7.0%	4 815	31.2%	8 704	56.3%	9 450	83.6%			(49.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	700	700	-	-	-	-	-	-	155	22.2%	155	22.2%	400	83.1%			(61.2%)
Economic and Environmental Services	300	1 972	-	-	-	-	-	-	1 361	68.6%	1 361	68.6%	-	-			(100.0%)
Planning and Development	300	1 972	-	-	-	-	-	-	1 361	68.6%	1 361	68.6%	-	-			(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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 Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	167	22.9%	5	.7%	-	-	556	76.4%	727	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Orams of Site	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	167	22.9%	5	.7%	-	-	556	76.4%	727	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	167	22.9%	5	.7%	-	-	556	76.4%	727	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 (input less output)	-	-	-	-	-	-	-	-	-	-
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.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 238 053	1 242 621	432 256	34.9%	366 642	29.6%	307 355	24.7%	99 083	8.0%	1 205 337	97.0%	100 332	97.3%	(1.2%)
Exchange Revenue															
Service charges - Electricity	153 012	153 012	52 463	21.4%	27 373	18.0%	52 343	34.4%	35 143	23.1%	147 251	96.3%	29 336	95.4%	(17.4%)
Service charges - Water	38 974	38 974	7 792	19.9%	6 981	20.7%	9 603	22.9%	8 062	20.7%	32 819	84.2%	9 072	95.5%	(1.1%)
Service charges - Waste Water Management	6 437	6 437	1 617	25.1%	1 645	25.5%	1 593	24.7%	1 597	24.8%	6 451	100.2%	1 501	100.1%	6.3%
Service charges - Waste Management	12 061	12 127	3 041	25.2%	2 989	24.8%	2 988	24.6%	2 977	24.6%	11 995	98.9%	2 818	100.1%	5.7%
Sale of Goods and Rendering of Services	2 004	3 507	1 008	38.7%	854	30.9%	687	25.3%	1 951	44.5%	4 260	121.5%	1 207	138.8%	(29.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 250	4 346	1 067	32.8%	1 093	33.6%	1 111	25.6%	846	19.5%	4 118	94.7%	1 021	112.6%	(17.1%)
Interest earned from Receivables	25 593	20 312	3 949	15.4%	5 496	21.6%	7 444	37.1%	977	4.8%	11 166	55.0%	4 325	68.9%	(77.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets	3 121	5 007	3 470	111.2%	597	19.1%	413	8.2%	465	9.3%	4 945	98.8%	372	118.3%	(25.3%)
License and permits	27	2 283	12	46.0%	1 155	42.7%	639	28.0%	366	16.0%	2 173	95.2%	7	165.7%	4 687.0%
Operational Revenue	1 006	867	145	14.4%	251	25.0%	208	24.0%	531	61.3%	1 135	130.9%	291	87.0%	82.3%
Non-Exchange Revenue															
Property rates	139 325	128 048	32 120	23.1%	32 049	23.0%	24 559	19.2%	30 733	24.0%	119 422	93.3%	31 613	99.4%	(2.8%)
Surcharges and Taxes	3 482	3 772	95	2.7%	89	2.6%	96	2.5%	191	5.1%	471	12.5%	254	16.4%	(24.9%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
License or permits	841 895	852 223	342 479	40.3%	281 795	33.5%	209 633	24.6%	13 014	1.5%	846 521	99.4%	16 004	98.0%	(18.7%)
Transfer and subsidies - Operational	8 267	12 704	3 008	36.4%	3 226	39.0%	3 318	26.1%	2 615	20.6%	12 167	95.8%	2 751	114.0%	(4.9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full-Lay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 291 010	1 303 327	364 585	28.2%	408 022	31.6%	389 670	29.9%	395 107	30.3%	1 557 384	119.5%	352 540	107.3%	12.1%
Employee related costs	654 472	654 734	168 812	25.8%	196 351	30.0%	175 538	26.8%	174 242	26.6%	714 843	109.2%	154 445	107.9%	12.8%
Remuneration of councillors	27 968	27 968	8 299	29.7%	6 762	24.2%	6 822	24.4%	6 704	24.0%	26 587	102.2%	6 568	98.4%	2.1%
Bulk purchase - electricity	101 526	101 526	13 865	13.7%	25 444	25.1%	30 359	29.9%	28 680	28.3%	97 116	97.1%	21 488	91.1%	(34.5%)
Interest consumed	55 783	55 482	11 327	20.3%	15 008	26.9%	19 728	35.6%	17 907	32.3%	63 988	115.3%	23 486	92.7%	(23.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 621	73 862	81	0.1%	37 710	48.1%	32 000	42.4%	23 522	31.9%	93 081	100.3%	34 429	107.5%	(11.0%)
Interest	113	113	4 900	4 359.9%	144	127.7%	364	322.7%	692	638.0%	5 345.3%	84	210.1%	633.9%	
Contracted services	135 001	144 042	81 381	60.3%	50 212	37.2%	49 476	34.3%	41 389	28.7%	222 458	154.4%	41 336	124.3%	-1%
Transfer and subsidies	37 240	37 636	5 334	14.3%	11 645	31.3%	6 607	17.5%	8 994	22.2%	32 179	85.0%	19 995	81.2%	(57.0%)
Unrecoverable debts written off	4 281	4 281	85	2.0%	3	0.1%	3	0.1%	24 921	582.1%	32 068	394.2%	-	-	(100.0%)
Operational costs	197 790	203 481	70 533	35.7%	64 735	32.7%	68 744	33.8%	68 276	33.6%	272 298	133.8%	58 031	116.1%	(17.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	(52 957)	(60 707)	67 671		(41 380)		(82 315)		(296 024)		(352 047)		(252 216)		
Transfer and subsidies - capital (monetary allocations)	270 221	340 951	63 144	23.1%	87 420	32.0%	72 294	21.1%	131 257	38.2%	354 416	103.0%	81 194	81.9%	61.7%
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minority/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	220 264	283 255	130 815		46 041		(9 721)		(164 767)		2 368		(171 022)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	390 121	458 899	59 086	15.1%	82 030	21.0%	75 459	16.4%	130 072	28.3%	346 647	75.5%	158 395	70.1%	(17.9%)
National Government	246 721	343 727	53 130	21.5%	72 533	29.4%	57 868	16.8%	106 572	31.0%	290 103	84.4%	134 315	73.2%	(20.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloc)(Dept/Archs/HL/PE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	246 721	343 727	53 130	21.5%	72 533	29.4%	57 868	16.8%	106 572	31.0%	290 103	84.4%	134 315	73.2%	(20.7%)
Borrowing	143 400	115 172	5 956	4.2%	9 496	6.6%	17 501	15.3%	23 501	20.4%	56 544	49.1%	24 080	54.6%	(2.4%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	390 121	458 899	59 086	15.1%	82 030	21.0%	75 459	16.4%	130 072	28.3%	346 647	75.5%	158 395	70.1%	(17.9%)
Municipal governance and administration	22 912	23 203	2 601	11.4%	3 656	16.0%	862	3.8%	2 648	11.4%	9 787	42.2%	2 976	89.8%	(11.9%)
Executive and Council	1 197	1 197	617	51.5%	192	16.0%	75	6.3%	5	0.4%	698	74.8%	74	65.5%	(63.7%)
Finance and administration	21 265	21 706	1 985	9.3%	3 465	16.3%	807	3.7%	2 602	12.0%	8 858	40.8%	2 902	93.6%	(10.3%)
Internal audit	9 500	9 500	2 221	23.2%	3 741	35.6%	1 213	6.9%	3 738	21.2%	10 911	62.6%	3 821	28.6%	(100.0%)
Community and Public Safety	10 499	17 607	2 221	21.2%	3 741	35.6%	1 213	7.3%	3 696	22.1%	10 644	63.9%	3 615	26.6%	2.0%
Sport And Recreation	260	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	780	780	-	-	218	27.9%	-	-	50	6.4%	268	34.3%	144	24.4%	(65.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	159	159	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 604	133 277	4 037	4.7%	8 161	9.6%	23 095	17.3%	66 872	50.2%	102 164	76.7%	24 901	66.9%	(100.0%)
Planning and Development	4 060	3 860	650	11.1%	613	15.9%	-	-	2 336	60.5%	3 417	88.5%	-	-	(100.0%)
Road Transport	79 596	127 189	3 225	4.1%	7 337	9.2%	23 095	18.2%	64 193	50.5%	97 800	76.9%	24 096	68.4%	(16.5%)
Environmental Protection	1 748	2 348	381	21.8%	193	11.0%	-	-	2 143	15.3%	918	40.8%	414	44.1%	(17.1%)
Trading Services	211 096	234 813	50 207	18.9%	66 474	24.2%	50 209	17.6%	58 817	19.8%	232 764	78.6%	127 097	74.1%	(52.3%)
Energy sources	21 600	26 850	2 207	10.2%	3 073	14.2%	5 208	19.4%	7 800	29.3%	18 348	68.3%	8 279	63.9%	(5.1%)
Water Management	229 733	235 257	46 093	20.3%	60 818	26.8%	44 711	19.0%	41 760	17.8%	193 362	82.2%	111 497	77.1%	(62.5%)
Waste Water Management	12 300	12 447	1 893	13.5%	2 581	21.0%	-	-	2 580	20.3%	6 773	54.6%	4 133	51.9%	(28.8%)
Waste Management	10 673	10 259	243	2.3%	-	-	350	3.4%	4 687	45.5%	5 200	51.3%	3 188	46.8%	(46.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 192	22.8%	533	3.8%	450	3.2%	9 947	70.4%	14 122	9.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 499	48.9%	456	2.2%	371	1.8%	11 513	55.2%	20 849	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 745	14.9%	2 764	3.5%	2 759	3.5%	61 401	78.1%	78 669	51.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	561	19.8%	86	3.0%	64	2.2%	2 122	74.9%	2 831	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	806	22.3%	136	3.7%	111	3.1%	2 507	70.9%	3 619	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	1 529	7.0%	671	3.1%	649	3.0%	19 013	87.0%	21 862	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 670	43.5%	74	0.7%	68	0.6%	6 183	56.3%	10 998	7.2%	-	-	-	-
Total By Income Source	31 001	20.3%	4 720	3.1%	4 472	2.9%	112 746	73.7%	152 939	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 666	23.8%	1 403	3.5%	1 157	2.8%	28 398	69.9%	40 625	26.6%	-	-	-	-
Commercial	12 801	16.0%	2 801	2.7%	1 938	2.5%	40 561	78.2%	77 463	50.6%	-	-	-	-
Household	4 544	16.3%	1 192	4.3%	1 333	4.8%	20 732	74.6%	27 801	18.2%	-	-	-	-
Other	3 939	55.6%	64	0.9%	43	0.6%	3 034	42.8%	7 080	4.6%	-	-	-	-
Total By Customer Group	31 001	20.3%	4 720	3.1%	4 472	2.9%	112 746	73.7%	152 939	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	9 974	100.0%	-	-	-	-	-	-	9 974	10.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	5 008	100.0%	-	-	-	-	-	-	5 008	5.1%
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	76 426	91.8%	393	5%	4 396	5.3%	2 025	2.4%	83 236	84.7%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	91 408	93.1%	393	.4%	4 396	4.5%	2 025	2.1%	98 222	100.0%

Contact Details

Municipal Manager	Dr Derrick Ndlovu	013 750 0338
Chief Financial Officer	Ms Steven Thobela	013 750 0386

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 181	1.5%	2 168	1.0%	2 292	1.1%	210 466	96.5%	218 937	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 522	4.4%	1 325	2.0%	1 533	2.3%	60 975	91.3%	66 355	5.7%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 725	1.6%	2 930	1.2%	2 794	1.2%	228 500	95.0%	237 948	20.3%	16	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 974	1.6%	1 717	1.4%	1 655	1.4%	114 866	95.6%	120 212	10.3%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 141	1.7%	501	1.4%	502	1.3%	64 419	95.6%	67 383	5.8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	6 403	1.6%	6 377	1.6%	6 317	1.6%	385 802	95.3%	404 898	34.6%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	469	2%	137	2%	188	3%	53 241	98.6%	54 014	4.6%	-	-	-	-
Total By Income Source	19 916	1.7%	15 584	1.3%	15 660	1.3%	1 118 068	95.6%	1 169 128	100.0%	25	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 330	2.9%	1 767	1.6%	1 830	1.6%	106 193	93.9%	113 021	9.7%	1	-	-	-
Commercial	2 359	1.3%	2 193	1.2%	2 225	1.3%	169 124	96.1%	173 641	15.0%	16	-	-	-
Household	14 196	1.6%	11 623	1.3%	11 605	1.3%	842 752	95.8%	860 569	75.3%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 916	1.7%	15 584	1.3%	15 660	1.3%	1 118 068	95.6%	1 169 128	100.0%	25	-	-	-

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)	7 081	66.6%	3 354	31.5%	171	1.6%	31	.3%	10 636	25.4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan requirements	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 153	86.9%	3 824	12.2%	299	.8%	17	.1%	31 254	74.6%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 233	81.7%	7 178	17.1%	430	1.0%	48	.1%	41 890	100.0%

Contact Details

Municipal Manager	Ms MA Ngoboo	017 734 6101
Chief Financial Officer	Mrs Nonamelelo Khuzwayo	017 734 6142

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	2 361 424	2 218 765	570 043	24.1%	540 747	22.9%	523 645	23.6%	319 166	14.4%	1 953 600	88.0%	404 072	90.5%	(21.0%)
Operating Revenue	2 361 424	2 218 765	570 043	24.1%	540 747	22.9%	523 645	23.6%	319 166	14.4%	1 953 600	88.0%	404 072	90.5%	(21.0%)
Exchange Revenue	300 000	678 013	208 269	22.8%	163 080	21.8%	165 502	21.2%	142 338	16.3%	731 489	63.2%	172 338	87.9%	(17.2%)
Service charges - Electricity	135 184	125 268	18 884	13.8%	20 309	20.9%	26 431	22.7%	17 106	13.7%	92 530	73.9%	25 959	85.2%	(61.2%)
Service charges - Waste Water Management	91 013	99 062	25 869	28.4%	25 380	27.9%	25 658	26.1%	16 993	17.2%	84 100	95.0%	25 807	113.6%	(34.2%)
Service charges - Waste Management	112 886	115 518	29 403	26.0%	29 635	26.3%	29 244	25.3%	19 416	16.8%	107 688	93.2%	28 147	100.2%	(31.0%)
Sale of Goods and Rendering of Services	6 289	6 289	2 864	34.5%	1 645	19.8%	2 002	24.2%	1 077	13.0%	7 588	91.5%	2 288	30.5%	(57.2%)
Agency services	29 726	29 726	-	-	-	-	14 428	48.5%	-	-	14 428	48.5%	3 973	61.1%	(100.0%)
Interest	7 465	7 465	2 725	36.5%	2 942	39.4%	3 158	42.3%	1 389	18.3%	10 191	136.5%	1 115	96.4%	22.7%
Interest earned from Receivables	42 910	30 674	-	-	5 631	13.1%	6 602	16.6%	2 940	9.6%	14 263	46.5%	2 842	43.1%	11.3%
Dividends	18 811	18 811	5 441	28.8%	4 803	25.5%	4 883	25.9%	3 081	16.4%	19 186	96.7%	4 388	90.7%	(27.0%)
Rent on Land	1 503	1 503	586	39.2%	505	33.6%	631	35.3%	388	24.5%	1 594	102.7%	454	133.2%	(10.8%)
License and permits	8 401	8 401	1 638	19.5%	1 590	18.9%	1 766	21.0%	1 022	12.2%	6 017	71.6%	1 619	80.7%	(36.9%)
Operational Revenue	110 755	9 555	2 585	2.3%	3 263	2.9%	8 418	88.1%	11 459	119.9%	25 724	269.2%	1 677	47.0%	(2.7%)
Non-Exchange Revenue	456 662	494 662	124 903	25.7%	125 494	25.8%	123 238	24.9%	83 235	16.8%	456 640	92.4%	119 073	102.5%	(30.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	20 064	1 395	7.0%	4 671	23.3%	1 264	6.3%	1 106	5.5%	8 436	42.0%	6 443	(11.1%)	(120.3%)
License or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	339 267	137 026	40.6%	111 398	32.8%	87 699	25.8%	4 802	1.5%	341 686	100.7%	2 282	99.9%	116.2%
Interest	6 171	8 171	2 375	38.5%	2 472	40.1%	1 233	15.1%	1 530	18.7%	7 610	93.1%	2 170	120.5%	(29.5%)
Full-Lay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 703	7 703	4 256	55.2%	-	-	-	-	-	-	4 256	55.2%	-	-	-
Other Gains	15 615	15 615	-	-	-	-	-	-	10 983	67.8%	10 983	67.8%	2 377	16.0%	345.1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 435 283	2 450 282	621 729	25.5%	590 317	20.5%	583 950	23.8%	343 394	14.0%	2 049 390	83.4%	513 835	87.5%	(33.2%)
Employee related costs	770 918	770 918	190 072	24.7%	191 164	24.8%	194 201	25.2%	136 742	17.7%	712 179	92.4%	202 573	96.9%	(52.5%)
Remuneration of councillors	29 910	30 710	7 007	23.4%	8 716	28.1%	7 284	23.7%	4 808	15.7%	27 816	90.6%	6 909	100.2%	(30.4%)
Bulk purchase - electricity	676 440	709 440	189 365	28.2%	187 513	24.0%	184 216	24.0%	69 214	9.9%	673 461	91.2%	131 348	80.2%	(40.2%)
Inventory consumed	91 177	92 043	18 505	20.3%	25 707	28.2%	26 152	28.4%	18 042	19.6%	88 406	96.0%	17 457	98.9%	3.4%
Debt impairment	31 133	31 133	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	254 773	100 862	39.6%	13 459	5.3%	57 156	22.4%	38 104	15.0%	269 571	82.3%	65 445	106.2%	(41.9%)
Interest	62 536	62 536	22	0.0%	91 131	81.8%	-	-	-	-	51 155	81.8%	-	-	-
Contracted services	303 739	301 081	54 213	17.8%	68 517	22.8%	99 859	19.9%	43 476	14.4%	206 066	75.1%	90 775	91.0%	(14.4%)
Transfer and subsidies	6 819	7 350	1 135	16.0%	92	1.4%	896	12.2%	616	8.4%	2 740	37.3%	5 098	83.0%	(87.9%)
Unrecoverable debts written off	22 345	22 345	(85)	(0.2%)	-	-	(65)	(0.2%)	(65)	(0.2%)	(65)	(0.2%)	167	5.1%	(100.0%)
Operational costs	186 288	179 727	60 581	32.5%	31 948	17.1%	33 160	18.5%	22 399	12.5%	148 069	82.4%	33 223	80.0%	(52.6%)
Losses on disposal of Assets	5 205	5 205	-	-	-	-	-	-	-	-	9 932	190.8%	9 747	218.8%	(7.6%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	(73 859)	(239 497)	(51 686)	-	40 430	-	(60 305)	-	(24 229)	-	(95 790)	-	(108 763)	-	-
Transfer and subsidies - capital (monetary allocations)	206 584	206 584	11 721	5.7%	52 430	25.5%	30 343	14.9%	52 096	30.2%	166 759	76.3%	85 362	91.2%	(34.9%)
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	131 726	(33 912)	(39 965)	-	92 869	-	(29 762)	-	37 867	-	61 009	-	(14 371)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	131 726	(33 912)	(39 965)	-	92 869	-	(29 762)	-	37 867	-	61 009	-	(14 371)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	131 726	(33 912)	(39 965)	-	92 869	-	(29 762)	-	37 867	-	61 009	-	(14 371)	-	-
Share of Surplus/Deficit attributable to Associate Municipality/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	131 726	(33 912)	(39 965)	-	92 869	-	(29 762)	-	37 867	-	61 009	-	(14 371)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	234 741	279 446	22 558	9.6%	71 965	30.7%	38 159	13.7%	59 453	21.3%	192 136	68.8%	163 535	86.4%	(63.6%)
Source of Finance	234 741	279 446	22 558	9.6%	71 965	30.7%	38 159	13.7%	59 453	21.3%	192 136	68.8%	163 535	86.4%	(63.6%)
National Government	205 584	205 584	11 721	5.7%	53 354	26.0%	33 518	16.3%	54 522	26.5%	153 115	74.5%	91 048	98.2%	(40.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary allocations) (Departments: H/PE/PC...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital	205 584	205 584	11 721	5.7%	53 354	26.0%	33 518	16.3%	54 522	26.5%	153 115	74.5%	91 048	98.2%	(40.1%)
Borrowing	20 156	20 616	7 482	37.1%	6 052	29.8%	4 056	19.7%	6 858	33.3%	17 630	85.5%	29 577	75.0%	(100.0%)
Internally generated funds	9 000	93 246	3 355	11.8%	12 550	42.9%	585	1.1%	4 931	9.3%	21 391	40.2%	42 910	62.7%	(88.5%)
Capital Expenditure Functional	234 741	279 446	22 558	9.6%	71 965	30.7%	38 159	13.7%	59 453	21.3%	192 136	68.8%	163 577	86.4%	(63.7%)
Municipal governance and administration	-	13 388	2 672	-	1 084	-	-	-	2 229	16.6%	5 985	44.7%	10 254	70.8%	(178.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	2 672	-	1 084	-	-	-	2 229	16.6%	5 985	44.7%	10 254	70.8%	(178.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 200	16 731	-	-	131	1.3%	3 842	23.0%	5 138	30.7%	9 111	54.5%	8 489	79.8%	(39.5%)
Community and Social Services	8 000	14 531	-	-	131	1.6%	2 495	17.2%	4 286	29.5%	6 912	47.6%	5 304	69.3%	(19.2%)
Sport And Recreation	2 200	2 200	-	-	-	-	1 348	61.3%	851	38.7%	2				

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 334	17.2%	3 979	7.3%	2 185	4.0%	38 723	71.4%	54 220	11.9%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 596	36.4%	5 468	6.6%	2 930	3.9%	44 021	53.4%	82 483	18.2%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 676	21.1%	7 094	5.2%	5 569	4.1%	94 163	69.0%	136 503	30.1%	(1 414)	(1.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 458	17.7%	2 286	5.4%	1 850	4.4%	30 515	72.5%	42 110	9.3%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 220	18.1%	2 363	5.2%	1 866	4.1%	33 009	72.9%	45 459	10.0%	23	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	982	96.1%	-	-	-	-	29	9.9%	291	3%	-	-	-	-
Interest on Asset Debtor Accounts	1 958	4.9%	1 869	4.6%	1 777	4.4%	34 623	86.1%	40 217	8.9%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	3	-	-	-
Other	8 566	17.1%	849	1.6%	516	1.0%	42 299	80.3%	52 660	11.6%	-	-	-	-
Total By Income Source	95 900	21.1%	23 897	5.3%	16 683	3.7%	317 383	69.9%	453 862	100.0%	(1 375)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 465	22.4%	4 068	20.4%	2 385	12.0%	8 989	45.2%	19 905	4.4%	-	-	-	-
Commercial	53 143	26.3%	8 545	4.2%	5 708	2.9%	152 479	66.7%	230 175	44.8%	(1 398)	(.7%)	-	-
Household	37 992	18.5%	11 988	4.9%	8 988	3.7%	172 915	74.9%	230 782	50.8%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	95 900	21.1%	23 897	5.3%	16 683	3.7%	317 383	69.9%	453 862	100.0%	(1 375)	(.3%)	-	-

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	.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 600	84.3%	1 088	2.2%	14	-	6 636	13.5%	49 338	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	41 600	84.1%	1 088	2.2%	14	-	6 737	13.6%	49 440	100.0%

Contact Details

Municipal Manager	Ms Mando Mnguni	013 249 7263
Chief Financial Officer	Ms Makhoba Mqoko	013 249 7166

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	754 210	771 301	206 092	27.3%	166 318	22.1%	188 425	24.4%	200 445	26.0%	761 280	98.7%	108 038	88.4%	85.5%
Operating Revenue	754 210	771 301	206 092	27.3%	166 318	22.1%	188 425	24.4%	200 445	26.0%	761 280	98.7%	108 038	88.4%	85.5%
Exchange Revenue	212 789	212 789	53 862	24.9%	49 878	23.5%	46 825	22.0%	57 806	27.2%	206 671	97.1%	39 353	73.3%	46.2%
Service charges - Electricity	66 543	66 543	16 722	25.1%	16 182	24.3%	17 007	25.6%	16 378	24.6%	66 289	96.7%	13 190	84.7%	24.3%
Service charges - Water	23 032	23 032	5 244	22.8%	5 289	22.9%	4 501	19.5%	5 106	22.2%	20 120	87.4%	4 933	89.6%	3.5%
Service charges - Waste Water Management	25 374	25 374	6 223	24.5%	6 236	24.6%	4 454	17.6%	5 786	22.8%	22 699	89.5%	5 843	91.1%	11.0%
Sale of Goods and Rendering of Services	4 240	4 240	238	5.6%	653	15.4%	861	20.3%	1 034	24.4%	2 786	65.7%	784	275.5%	35.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	12 011	12 011	-	-	15 068	125.4%	7 888	65.6%	8 188	68.2%	31 150	259.4%	-	-	(100.0%)
Interest earned from Receivables	5 000	5 000	1 119	22.4%	628	16.6%	586	11.7%	480	9.6%	3 012	60.2%	605	208.1%	(20.6%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	5 000	564	11.3%	482	9.6%	678	13.6%	910	18.2%	2 634	52.7%	651	86.8%	39.7%
License and permits	-	-	-	-	1	-	1	-	0	-	2	-	-	-	(100.0%)
Operational Revenue	35 760	35 760	(812)	(2.3%)	(1 384)	(3.9%)	310	0.9%	3 079	8.6%	1 152	3.3%	1 253	24.9%	146.6%
Non-Exchange Revenue	125 000	125 000	30 343	24.8%	31 092	24.8%	31 280	25.0%	30 795	24.6%	124 000	99.3%	26 209	91.1%	17.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	7 500	7 500	253	3.4%	413	5.5%	424	5.7%	19 290	257.2%	20 380	271.7%	1 600	243.7%	1 105.8%
Fines, penalties and forfeits	500	500	95	19.0%	91	18.2%	78	15.6%	89	17.8%	324	64.8%	149	29.6%	(26.3%)
License or permits	212 710	229 801	76 330	35.6%	43 417	20.4%	63 482	27.6%	44 626	19.4%	227 855	99.2%	2 123	100.0%	2 001.9%
Transfer and subsidies - Operational	7 989	7 989	11 877	148.7%	(2 961)	(37.1%)	4 633	58.0%	4 987	62.4%	18 137	227.0%	11 187	497.6%	(59.0%)
Interest	9 782	9 782	773	7.9%	763	7.8%	5 408	55.4%	2 294	23.5%	9 221	94.5%	-	-	(100.0%)
Operational Revenue	1 000	1 000	-	-	220	22.0%	-	-	-	-	220	22.0%	-	-	-
Gains on disposal of Assets	-	-	4 548	-	-	-	-	-	0	-	4 548	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	976 686	981 942	234 680	24.0%	231 875	23.7%	159 662	16.3%	252 114	25.7%	878 511	89.5%	222 787	93.8%	13.2%
Employee related costs	245 859	245 859	57 431	23.4%	60 953	24.8%	64 387	24.2%	64 387	26.2%	242 375	98.6%	57 273	87.8%	12.4%
Remuneration of councillors	12 500	12 500	2 873	23.0%	3 644	29.1%	3 048	24.4%	3 048	24.4%	12 611	100.9%	2 931	85.0%	4.0%
Bulk purchase - electricity	195 855	229 546	70 772	36.1%	65 861	33.2%	51 440	26.3%	73 866	33.0%	251 159	118.2%	40 955	91.8%	(69.2%)
Inventory consumed	11 450	12 948	1 784	15.6%	3 319	29.0%	2 815	21.7%	4 342	33.5%	12 259	94.7%	1 205	100.4%	280.4%
Debt impairment	80 500	103 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	103 000	80 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	45 000	9 500	27 003	61.3%	29 496	65.5%	(82 846)	(599.3%)	5 054	33.2%	3 207	88.0%	34 027	200.5%	(79.0%)
Contracted services	171 230	179 710	31 114	18.2%	51 392	30.0%	32 886	18.2%	53 629	29.8%	168 821	93.8%	27 137	95.5%	97.6%
Transfer and subsidies	1 000	1 040	1 000	100.0%	-	-	-	-	36	3.5%	1 036	99.6%	-	-	(100.0%)
Receivable debt written off	11 500	11 500	2 206	21.8%	3 963	34.4%	(2 453)	(21.3%)	2 129	18.5%	6 136	53.4%	15 361	91.8%	(69.2%)
Operational costs	98 792	104 379	39 778	40.3%	14 038	14.2%	16 946	16.2%	29 468	28.2%	100 229	96.0%	44 667	103.4%	(34.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	(222 476)	(210 641)	(28 768)	(65 557)	28 763	28 763	(51 669)	(111 231)	(111 231)	(111 231)	(111 231)	(111 231)	(114 748)	(114 748)	1.4%
Transfer and subsidies - capital (monetary allocations)	146 241	131 072	9 566	3.5%	41 001	28.1%	42 363	32.8%	42 037	32.1%	131 076	100.0%	41 462	72.7%	1.4%
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	(76 235)	(79 569)	(23 712)	(24 536)	71 726	71 726	(9 631)	(9 631)	(9 631)	(9 631)	(9 631)	(9 631)	(73 288)	(73 288)	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	(76 235)	(79 569)	(23 712)	(24 536)	71 726	71 726	(9 631)	(9 631)	(9 631)	(9 631)	(9 631)	(9 631)	(73 288)	(73 288)	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate Municipality/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	(76 235)	(79 569)	(23 712)	(24 536)	71 726	71 726	(9 631)	(9 631)	(9 631)	(9 631)	(9 631)	(9 631)	(73 288)	(73 288)	-

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	164 616	160 988	11 324	6.9%	35 678	21.7%	55 061	34.2%	52 337	32.5%	154 400	95.9%	31 533	55.8%	66.0%
Source of Finance	164 616	160 988	11 324	6.9%	35 678	21.7%	55 061	34.2%	52 337	32.5%	154 400	95.9%	31 533	55.8%	66.0%
National Government	143 436	130 432	9 576	6.7%	24 357	17.0%	49 348	37.8%	28 098	21.5%	111 379	85.4%	29 822	57.5%	(5.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloca(Deparm Agencies/HLPE/PC...)	143 436	130 432	9 576	6.7%	24 357	17.0%	49 348	37.8%	28 098	21.5%	111 379	85.4%	29 822	57.6%	(5.8%)
Transfer and subsidies - capital	21 180	30 556	1 748	8.3%	11 320	53.4%	5 713	18.7%	24 239	79.3%	43 021	140.8%	1 711	39.4%	1 316.6%
Internally generated funds	164 616	160 988	11 324	6.9%	35 678	21.7%	55 061	34.2%	57 711	35.8%	159 774	99.2%	31 533	55.8%	83.0%
Municipal governance and administration	5 000	11 600	-	-	6 961	131.2%	361	3.3%	4 994	45.1%	11 915	107.7%	23	32.4%	21 611.6%
Executive and Council	500	500	-	-	-	-	22	4.5%	-	-	22	4.5%	-	-	-
Finance and administration	4 500	10 560	-	-	6 961	155.8%	338	3.2%	4 994	47.3%	11 892	112.6%	23	32.4%	21 611.6%
Internal audit	1 000	1 728	-	-	274	27.4%	-	-	1 256	72.7%	1 530	88.5%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	500	1 228	-	-	274	54.8%	-	-	963	77.6%	1 227	99.9%	-	-	(100.0%)
Sport And Recreation	500	500	-	-	-	-	-	-	303	60.6%	303	60.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	16 500	19 365	3 205	19.2%	2 376	14.3%	9 349	48.3%	9 937	46.7%	23 967	123.8%	5 553	87.2%	62.7%
Economic and Environmental Services	1 000	1 000	-	-	-	-	-	-	487	48.7%	487	48.7%	-	-	(100.0%)
Planning and Development	15 600	18 365													

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 654	3.6%	3 705	2.0%	3 974	2.2%	169 915	92.2%	184 248	22.8%	(999)	(.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 522	10.5%	3 269	3.5%	1 965	2.1%	78 940	83.9%	93 696	11.8%	(1 448)	(1.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 901	4.4%	4 160	2.1%	3 703	1.8%	185 157	91.7%	201 921	24.9%	(153)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 982	3.0%	1 347	2.0%	1 310	2.0%	62 074	93.0%	66 714	8.2%	(179)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Management	2 219	3.1%	1 353	2.0%	1 353	1.9%	66 186	93.0%	71 150	8.8%	(196)	(.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	4 378	2.3%	4 349	2.3%	4 269	2.3%	174 131	93.1%	187 126	23.1%	52	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	183	3.9%	82	1.1%	30	.8%	4 424	94.3%	4 689	6%	(352)	(8.4%)	-	-
Total By Income Source	34 139	4.2%	18 274	2.3%	16 604	2.1%	740 428	91.5%	809 445	100.0%	(3 315)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 629	4.7%	3 657	2.5%	2 717	2.3%	108 510	90.5%	119 913	14.8%	(1 639)	(1.4%)	-	-
Commercial	14 362	5.0%	6 170	2.1%	4 779	1.7%	263 763	91.5%	289 014	35.7%	(46)	-	-	-
Household	14 148	3.5%	9 047	2.3%	9 108	2.3%	388 515	91.0%	400 518	49.5%	(1 625)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 139	4.2%	18 274	2.3%	16 604	2.1%	740 428	91.5%	809 445	100.0%	(3 315)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	43 009	6.2%	26 624	3.9%	23 649	3.4%	597 365	86.5%	690 647	41.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 141	6.2%	15 455	1.6%	3 283	.3%	897 044	91.0%	975 923	58.6%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	103 150	6.2%	42 079	2.5%	26 932	1.6%	1 494 409	89.7%	1 666 570	100.0%

Contact Details

Municipal Manager	Ms Roy Steven Malawake	013 235 7307
Chief Financial Officer	Ms Richard Mkhawende Misi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Chief Financial Officer:

Date:

Date:

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 745	1.1%	9 290	1.0%	9 257	1.0%	865 430	96.8%	893 722	40.5%	2 560	3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	159	100.0%	69	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 679	1.6%	3 943	1.3%	3 841	1.2%	296 411	95.9%	309 674	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 761	1.0%	160	0%	157	0%	16 979	97.2%	17 472	8%	47	3%	-	-
Receivables from Exchange Transactions - Waste Management	-	-	3 736	1.0%	3 732	1.0%	379 454	97.1%	390 662	17.7%	993	3%	-	-
Receivables from Exchange Transactions - Property Rental Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	11 085	1.9%	10 967	1.8%	10 899	1.8%	663 373	94.5%	696 284	27.0%	(163)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	104	100.0%	104	-	30	29.2%	-	-
Total By Income Source	29 645	1.3%	28 096	1.3%	27 847	1.3%	2 121 911	96.1%	2 207 499	100.0%	3 466	2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 691	1.9%	4 238	1.7%	4 184	1.7%	232 084	94.6%	245 216	11.1%	334	1%	-	-
Commercial	2 777	2.4%	1 812	1.6%	1 801	1.6%	108 507	94.4%	114 897	5.2%	286	2%	-	-
Household	22 176	1.2%	22 035	1.2%	21 862	1.2%	1 781 320	96.4%	1 847 385	83.7%	2 846	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 645	1.3%	28 096	1.3%	27 847	1.3%	2 121 911	96.1%	2 207 499	100.0%	3 466	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 365	98.3%	-	-	40	1.7%	-	-	2 405	100.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 365	98.3%	-	-	40	1.7%	-	-	2 405	100.0%

Contact Details

Municipal Manager	Ms Dumisani Mkhango	013 866 9115
Chief Financial Officer	Mrs Jessica Mkhango	013 866 9103

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Chief Financial Officer:

Date:

Date:

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	808 580	808 580	182 438	22.6%	126 168	15.6%	139 419	17.2%	173 020	21.4%	621 044	76.8%	64 229	60.4%	169.4%
Operating Revenue															
Exchange Revenue															
Service charges - Electricity	347 260	347 260	48 327	13.9%	31 577	9.1%	43 151	12.4%	45 398	13.1%	168 443	48.5%	41 734	45.3%	8.8%
Service charges - Water	67 794	67 794	12 954	19.1%	9 892	14.4%	14 683	21.7%	15 719	23.2%	52 448	77.4%	12 311	83.2%	27.7%
Service charges - Waste Water Management	15 635	15 635	2 910	18.6%	1 915	12.2%	3 005	19.2%	3 112	19.9%	10 942	70.0%	2 758	82.7%	12.9%
Service charges - Waste Management	14 257	14 257	3 035	21.3%	2 059	14.4%	3 055	21.4%	3 314	23.2%	11 464	80.4%	2 798	83.2%	19.0%
Sale of Goods and Rendering of Services	3 137	3 137	744	23.7%	211	6.7%	651	20.7%	520	16.6%	2 127	67.8%	386	47.4%	34.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 387	59 387	16 569	27.9%	11 515	19.4%	33 500	57.1%	17 788	29.9%	79 801	134.4%	(59 843)	(17.2%)	(155.0%)
Interest earned from Current and Non Current Assets	-	-	(217)	-	-	-	-	-	1 254	-	1 037	-	416	-	201.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 532	2 532	691	27.3%	243	9.6%	282	11.1%	320	12.6%	1 537	60.7%	653	110.5%	(53.8%)
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	392	392	1 590	405.4%	(1 448)	(369.5%)	73	18.5%	58	14.9%	273	69.6%	1 050	321.2%	(94.4%)
Non-Exchange Revenue															
Property rates	97 467	97 467	27 646	28.4%	18 700	19.2%	27 862	28.6%	25 776	26.4%	100 045	102.6%	9 899	69.4%	183.6%
Surcharges and Taxes	54 884	54 884	11 955	21.9%	8 054	14.7%	12 418	22.6%	12 899	23.1%	45 167	82.3%	11 369	88.6%	11.6%
Fines, penalties and forfeits	1 686	1 686	309	18.3%	291	17.3%	307	18.2%	(216)	(12.8%)	691	41.0%	379	71.1%	(157.0%)
License or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 142	144 142	52 854	36.7%	43 886	30.4%	-	-	47 150	32.7%	143 890	99.8%	32 106	94.0%	46.9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full-Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	3 032	-	-	-	-	-	-	-	3 179	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	810 716	810 716	197 190	24.3%	121 956	15.0%	193 518	23.9%	265 015	32.7%	777 579	95.9%	237 899	83.3%	11.4%
Employee related costs	201 504	201 504	46 326	23.0%	31 845	15.8%	28 720	14.3%	64 457	32.0%	171 348	85.0%	46 140	110.0%	39.7%
Remuneration of councillors	9 101	9 101	1 777	19.5%	1 956	21.5%	1 881	20.7%	2 949	32.4%	8 603	94.5%	922	37.1%	220.0%
Bulk purchase - electricity	165 000	165 000	73 655	44.6%	10 332	6.3%	38 659	23.4%	68 994	41.8%	191 190	117.4%	18 741	136.9%	(12.4%)
Inventory consumed	79 205	80 445	24 587	31.0%	17 326	21.5%	57 679	71.7%	28 619	35.6%	129 211	159.4%	61 819	113.9%	(53.7%)
Debt repayment	103 571	103 571	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 046	52 046	8 147	15.7%	(1 109)	(2.1%)	20 962	40.3%	-	-	29 000	55.7%	14 764	28.5%	(183.0%)
Interest	33 392	33 392	15 651	46.9%	26 716	80.1%	14 650	43.9%	21 600	64.9%	78 677	236.5%	113	46.3%	167.0%
Contracted services	71 448	71 014	17 476	24.5%	23 978	33.6%	20 731	29.2%	40 031	56.4%	102 217	143.9%	28 359	80.5%	41.2%
Transfer and subsidies	7 336	7 336	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	30 000	29 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	38 153	37 548	9 214	24.2%	9 804	25.7%	10 838	28.9%	28 186	75.1%	59 040	154.6%	7 155	81.2%	294.0%
Losses on disposal of Assets	-	-	78	-	59	-	59	-	10 118	-	10 265	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit	(2 136)	(2 136)	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Transfer and subsidies - capital (monetary allocations)	59 174	59 174	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (in-kind)	44 700	44 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers and contributions	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		
Share of Surplus/Deficit attributable to Associate Municipality/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/Deficit for the year	101 738	101 738	(14 753)		4 311		(54 099)		(91 996)		(156 535)		(173 670)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure															
Source of Finance	67 531	67 531	9 545	14.1%	6 296	9.3%	14 951	22.1%	30 993	45.9%	61 785	91.5%	13 685	60.0%	126.5%
National Government	59 078	59 078	6 144	10.4%	6 220	10.5%	6 427	10.9%	18 454	31.2%	37 244	63.0%	12 532	62.5%	47.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloc)/Departm Agencies/HLPE/PC...	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 078	59 078	6 144	10.4%	6 220	10.5%	6 427	10.9%	18 454	31.2%	37 244	63.0%	12 532	62.5%	47.2%
Borrowing	8 453	8 453	3 401	40.2%	76	.9%	8 524	100.0%	12 540	148.3%	24 541	290.3%	1 152	41.6%	988.3%
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	67 531	67 531	9 545	14.1%	6 296	9.3%	14 951	22.1%	30 994	45.9%	61 786	91.5%	13 685	60.0%	126.5%
Municipal governance and administration	4 907	4 907	239	4.9%	76	1.5%	111	2.3%	302	6.1%	728	14.8%	113	46.3%	167.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 907	4 907	239	4.9%	76	1.5%	111	2.3%	302	6.1%	728	14.8%	113	47.3%	167.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	13 000	218	1.5%	2 841	18.9%	1 367	10.5%	6 454	49.6%	10 881	83.7%	1 445	94.4%	346.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	2	71.0%	(100.0%)
Road Transport	15 000	13 000	218	1.5%	2 841	18.9%	1 367	10.5%	6 454	49.6%	10 881	83.7%	1 442	94.8%	347.4%
Environmental Protection	47 424	49 624	9 087	19.1%	3 378	7.1%	13 473	27.2%	24 238	48.8%	50 177	101.1%	11 127	58.9%	99.9%
Trading Services															

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(27)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(45)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	6	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	16	-	-	-
Recoverable unauthorised, irregular or trifles and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(35)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(371)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(35)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	28	-	-	-
Household	-	-	-	-	-	-	-	-	-	-	(56)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(371)	-	-	-

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	54 588	6.6%	15 150	1.8%	14 867	1.8%	744 500	89.8%	829 105	60.7%
Bulk Water	7 657	4.8%	7 189	4.4%	3 804	2.3%	143 907	88.4%	162 756	11.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Lease payments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 398	8.9%	24 339	6.5%	12 143	3.2%	304 513	81.3%	374 383	27.4%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	95 843	7.0%	46 678	3.4%	30 813	2.3%	1 192 919	87.3%	1 366 254	100.0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 865 6021
Chief Financial Officer	Ms Thokozile Makhango	013 865 6000

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Chief Financial Officer:

Date:

Date:

Debtor Age Analysis

Provincial Summary	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	164 953	2.8%	78 894	1.3%	84 795	1.4%	5 610 317	94.5%	5 938 960	22.9%	(135 309)	(2.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	334 201	10.3%	124 024	3.8%	98 745	3.0%	2 702 778	82.9%	3 259 748	12.6%	(43 871)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	259 476	5.3%	78 522	1.6%	107 663	2.2%	4 431 229	96.9%	4 877 429	18.9%	(19 301)	(0.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	55 224	2.8%	38 371	1.6%	33 730	1.7%	1 859 237	93.7%	2 004 562	7.7%	(84 818)	(2.7%)	-	-
Receivables from Exchange Transactions - Waste Management	65 207	3.0%	35 299	1.6%	39 729	1.8%	2 007 817	93.5%	2 148 052	8.3%	(48 477)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	518	2.7%	147	0.8%	374	2.0%	18 085	94.6%	19 123	1%	-	-	-	-
Interest on Asset Debtor Accounts	144 784	2.7%	108 752	2.0%	127 794	2.4%	4 914 127	92.9%	5 383 457	20.8%	(63)	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 787	9%	9 007	4%	11 599	5%	2 291 142	98.2%	2 332 535	9.0%	(15 407)	(7%)	-	-
Total By Income Source	1 045 149	4.0%	469 017	1.8%	504 669	1.9%	23 914 731	92.2%	25 933 566	100.0%	(316 235)	(1.2%)	-	-
Debtors Age Analysis By Customer Group														
Signers of Debt	92 815	4.4%	33 304	1.6%	45 208	2.1%	1 937 290	91.9%	2 108 617	8.1%	(1 339)	(1%)	-	-
Commercial	411 457	4.2%	185 737	1.9%	178 136	1.8%	9 067 776	92.1%	9 843 126	38.0%	(1 542)	-	-	-
Households	495 182	3.8%	249 277	1.9%	265 322	2.0%	12 166 570	92.3%	13 176 351	50.8%	(313 355)	(2.4%)	-	-
Other	65 695	5.7%	673	1%	46 004	2.5%	743 094	92.3%	805 472	3.1%	-	-	-	-
Total By Customer Group	1 045 149	4.0%	469 017	1.8%	504 669	1.9%	23 914 731	92.2%	25 933 566	100.0%	(316 235)	(1.2%)	-	-

Creditor Age Analysis

Provincial Summary	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	1 305 476	12.0%	387 724	3.6%	401 354	3.7%	8 743 767	80.7%	10 838 321	42.0%
Bulk Water	1 129 964	64.7%	14 859	0.9%	13 692	0.6%	588 726	33.6%	1 746 240	6.8%
PWV deductions	26	2%	293	2.8%	10 080	59.4%	(235)	(2.3%)	10 144	-
VAT (output less input)	7 081	66.6%	3 354	31.5%	171	1.6%	31	3%	10 636	-
Pensions / Retirement deductions	13 432	36.6%	(1 476)	(4.0%)	(68)	(2%)	24 861	67.7%	36 749	1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Total Creditors	855 328	6.8%	168 626	1.3%	138 235	1.1%	11 469 869	90.7%	12 642 058	49.0%
Auditor General	3 559	26.5%	947	7.1%	2 457	18.3%	6 464	48.1%	13 427	1%
Other	15 700	3.0%	11 956	2.3%	40 144	7.7%	453 760	87.0%	521 560	2.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 340 560	12.9%	586 268	2.3%	606 064	2.3%	21 285 242	82.4%	25 818 135	100.0%

MFMA Coordinator	Bessie Strauss	013 766 8682
PT HDD	Ma Gugu Mashileng	013 766 4044

MFMA Coordinator:

PT HDD:

Date:

Date: