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Ref MPT 12/1/1

# PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2024/25 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2024

- 1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10<sup>th</sup> working day of each month, a consolidated statement on the state of municipal budget.
- 2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
- 3. This report covers the performance against the adjusted budgets for the first quarter ended 30 September 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 September 2024.

MINICIDALITY		SUBN	MISSION	CODE				
MUNICIPALITY	ORGB	PROR	M01	M 02	M 03			
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				<u> </u>				
Dr Pixley Ka Isaka Seme								
Steve Tshw ete								
Thaba Chw eu								
Thembisile Hani								
Victor Khanye								

Outstanding	Original Budget	ORGB
Segment errors	Project List	PROR
Submitted Successfully	Month ended	M

MS GUGU MASHITENG

**HEAD: PROVINCIAL TREASURY** 

DATE: 21 /11/2024

#### MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

			2024/25				23/24	
	Budget	First	Quarter		to Date	First	Quarter	O1 of 20230
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	to Q1 of 2024/25
thousands					appropriation		appropriation	
perating Revenue and Expenditure								
Operating Revenue	775,431	225,843	29.1%	225,843	29.1%	15,730	2.2%	1,335
Exchange Revenue								
Senice charges - Electricity Senice charges - Water	38,164 16,980	9,029	25.0% 13.0%	9,029	25.0%	4,137 1,481	7.9%	116
Senice charges - Waste Water Management	12,393	1,715	13.8%	1,715	13.8%	948	6.3%	80
Senice charges - Waste Management	13,484	1987	14.7%	1987	14.7%	851	6.6%	135
Sale of Goods and Rendering of Senices	2.680	812	30.3%	812	30.3%	276		193
Agency services		-	-					
Interest		-						
Interest earned from Receivables	26,353	3,402	12.9%	3,402	12.9%			(100
Interest earned from Current and Non Current Assets	14,123	3,168	22.4%	3,168	22.4%	369	14.7%	75
Distants Baston Land		-	-					
Rentel from Fined Assets	1.193	80	67%	80	6.7%	231	20.3%	165
I insome and namels	1,193		67%		0.75	231	20.3%	(60
Operational Revenue	31,708	94	3%	94	3%	436	25.8%	(78
Non-Exchange Revenue	31,700			_ ^		450	23.0%	
Properly rates	135.346	14.069	10.4%	14,069	10.4%	6.982	5.6%	10
Surcharpes and Taxes	133,540	14,000	124.0	14,000	10.00	0,001	300	
Fines, penalties and briefs	788	137	17.4%	137	17.4%	16	2.2%	73
Licences or permits		6		6		1		38
Transfer and subsidies - Operational	463,697	185,611	40.0%	185,611	40.0%			(100
Interest	20,459	3,520	17.2%	3,520	17.2%			(100
Fuel Levy		-	-					
Operational Revenue		-	-					
Gains on disposal of Assets Other Gains	1.	-	-					
Other Gams Discontinued Operations	63	-						
Operating Expenditure	759,902	144,171	19.0%	144,171	19.0%	56,585	7.8%	154
Employee related costs	276,188	57,976	21.0%	57,976	21.0%	19,701	7.6%	19
Remuneration of councillors	27,615	7,302	26.4%	7,302	26.4%	2,606	9.9%	18
Bulk purchases - electricity	124,068	18,008 5,687	14.5%	18,008 5,687	14.5%	14,813 965	12.3%	48
Inventory consumed Date immairment	28,938	5,687	19.7%	5,687	19.7%	965	2.1%	48
Depreciation and amortisation	55,600	12344	22.2%	12 344	22.2%		1 :	(100
bless	1,982	277	14.0%	277	14.0%		1 :	(100
Contracted services	129.094	23 921	18.5%	23 921	18.6%	13,659	11.1%	75
Transfers and subsides		12		12				(10)
trecoverable debts written of	16,681	(111)	(7%)	(111)	(7%)	(0)		45,55
Operational costs	72.056	18.754	26.0%	18.754	26.0%	4.841	6.7%	28
Losses on disposal of Assets		-	-					
Other Losses	-	-	-		-	-		
urplus/(Deficit)	15,530	81,672		81,672		(40,855)		
Transfers and subsidies - capital (monetary aflocations)	473,831	49,604	10.5%	49,604	10.5%	25,732	4.9%	2
Transfers and subsidies - capital (in-kind)	-	-	-			-		
urplusi(Deficit) after capital transfers and contributions	489,361	131,277		131,277		(15,123)		
Income Tax		-	-		-			
urplus/(Deficit) after income tax	489,361	131,277		131,277		(15,123)		
Share of Surplus/Deficit attributable to Joint Venture					-	-		
Share of Surplus/Defot attributable to Minorities		-						1
urplus/(Deficit) attributable to municipality	489,361	131,277		131,277		(15,123)		
Share of Surplus/Defot attributable to Associate		-	-	-	-	-		
htercompaneParentsubsidiery transactions	l	****	_		_		-	
urplus/(Deficit) for the year	489,361	131,277		131,277		(15,123)		

			2024/25				23/24	1
	Budget	First	Quarter	Year	to Date	First (	Quarter	O1 of 2023
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	to Q1 of 2024/25
Rthousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	489.915	58.079	11.9%	58.079	11.9%	30,200	147.3%	92
National Government	477.502	57.978	12.1%	57.978	12.1%	30.200	147.3%	92
Provincial Government								
District Municipality	-	-						
Transfers and subsidies - capital (monetary alloc)		-						
Transfers recognised - capital	477,502	57,978	12.1%	57,978	12.1%	30,200	147.3%	9.
Borrowing	-	-						
Internally generated funds	12,413	100	.8%	100	.8%	0	-	22,471
Capital Expenditure Functional	489,915	58,079	11.9%	58,079	11.9%	30,200	147.3%	9
Municipal governance and administration	5.200	51	1.0%	51	1.0%			(100
Executive and Council	-	-	-					
Finance and administration	5,200	51	1.0%	51	1.0%			(10
htemal audit	-	-	-					
Community and Public Safety	12.870	-				0		(10
Community and Social Services	2,870	-	-			0		(10
Sport And Recreation	10,000	-	-					
Public Safety	-	-	-					
Housing	-	-	-					
Health	-	-	-					
Economic and Environmental Services	454.921	56.149	12.3%	56.149	12.3%	29.816	145.4%	8
Planning and Development	430.793	49.112	11.4%	49.112	11.4%	29.621		
Road Transport Environmental Protection	24,128	7,037	29.2%	7,037	29.2%	195	.9%	3,5
Trading Services	16.924	1.879	11.1%	1.879	11.1%	384		38
Energy sources Water Management	13,253	1,879	14.2%	1,879				3
	3,671	-						
Waste Water Management	-		-					1
Waste Management	-		-					1
Other								

			2024/25				23/24	
	Budget	First	Quarter	Year	to Date	First (	Quarter	O1 of 20230
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	to Q1 of
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	2024/25
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1.223.556	361.455	29.5%	361.455	29.5%	36.070	3.1%	902
Propertyrelies	87.975	8.919	10.1%	8,919	10.1%	1.043	1.1%	755
Service charges	53,897	12,149	22.5%	12,149	22.5%	3,601	3.7%	237
Other revenue	130.033	17.993	13.8%	17.993	13.8%	1.834	68.4%	881
Transfers and Subsidies - Operational	463,698	187.462	40.4%	187.462	40.4%			(100
Transfers and Subsidies - Capital	473.831	132.321	27.9%	132.321	27.9%	29.592	5.7%	347
Internal	14,123	2,612	18.5%	2,612	18.5%		-	(100
Dividends		-						
Payments	(659.938)	(69.356)	10.5%	(69.356)	10.5%	(61.993)	11.0%	11
Suppliers and employees	(657,956)	(69,356)	10.5%	(69,356)	10.5%	(61,993)	11.0%	11
Finance charges	(1.982)	-	-					
Transfers and grants								
Vet Cash from/(used) Operating Activities	563,618	292,099	51.8%	292,099	51.8%	(25,923)	(4.3%)	(1,226.8
Cash Flow from Investing Activities								
Receipts								
Promeds on disposal of PPF								
							1 :	
		-				- 1	-	
Decrease (increase) in non-current debtors (not used)	1	- :	:	:				
						1	-	
Decrease (increase) in non-current debters (not used) Decrease (increase) in non-current receivables	(489 915)	(62 825)	12.8%	(62.835)	12.8%	(31 558)	-	
Decrease (increase) in non-current debtors (not used) Decrease (increase) in non-current receivables Decrease (increase) in non-current investments	(489.915)	(62.825) (62.825)	12.8%	(62.825) (62.825)	12.8%		:	99
Decrease (increase) in non-current debters (not used) Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Payments						(31,559)	5.7%	99
Decrease (increase) in non-current debters (not used) Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Pavements Capital assets	(489,915)	(62,825)	12.8%	(62,825)	12.8%	(31,559)	5.7% 5.7%	99
Discusse (increase) in non-current debbrs (not used) Discusse (increase) in non-current notwables Discusse (increase) in non-current meshates Pavements Capital assets Not Cash from (jused) bivesting Activities	(489,915)	(62,825)	12.8%	(62,825)	12.8%	(31,559)	5.7% 5.7%	99 22 99
Decrease Secusial in non-curret delation (not used) Decrease (pressal) in non-curret decablish Decrease (pressal) in non-curret invasioners Decrease (pressal) in non-curret invasioners Persents Capital insusts Activities Tash Flow from Financing Activities Tash Flow from Financing Activities	(489,915) (489,915)	(62,825) (62,825)	12.8%	(62,825) (62,825)	12.8%	(31.559) (31.559)	5.7% 5.7% 5.7%	99 92 99
Decrease Brossals in non-curred debte in citi ased Decrease Brossals in non-curred cacables Decreases pricesses in non-curred cacables Persenets Copial asset Cop	(489,915) (489,915)	(62,825) (62,825)	12.8%	(62,825) (62,825)	12.8%	(31.559) (31.559)	5.7% 5.7% 5.7%	99 92 99
Decrease forcessin in non-control debts in for seel because forcessin in non-control debts in for seel because forcessin in non-control debts for the prevents Capit insets  Capit insets  Capit insets  Capit forces  Capit force	(489,915) (489,915)	(62,825) (62,825)	12.8%	(62,825) (62,825)	12.8%	(31.559) (31.559)	5.7% 5.7% 5.7%	99 92 99
Dicesse Roceasi in non-curredation indused. Dicesse Roceasi in non-curredation indused. Dicesse Roceasi in non-curred createdes Parente. Bernard Roceasi in non-curred meshweb Parente. Bernard Roceasi in control curredation For Cash Roceasi in customer for Cash Roceasi R	(489,915) (489,915)	(62,825) (62,825)	12.8% 12.8%	(62,825) (62,825)	12.8%	(31.559) (31.559)	5.7% 5.7% 5.7%	99 33 93
Ourses Rossell in on-carefuldation fortiseds) Ducesse (rossel) in on-carefuldation fortiseds) Ducesse (rossel) in on-carefundation Paressell Contrast (rossel) in on-carefundation Fortised (Cash Rossell) investing, Activities Lossell (Cash Rossell) investing, Activities Rossell	(489,915) (489,915)	(62,825) (62,825)	12.8%	(62,825) (62,825)	12.8%	(31,559) (31,559)	5.7% 5.7% 5.7%	93 25 93
Ourses Rossell in on-carefuldation fortiseds) Ducesse (rossel) in on-carefuldation fortiseds) Ducesse (rossel) in on-carefundation Paressell Contrast (rossel) in on-carefundation Fortised (Cash Rossell) investing, Activities Lossell (Cash Rossell) investing, Activities Rossell	(489,915) (489,915)	(62,825) (62,825)	12.8% 12.8%	(62,825) (62,825)	12.8%	(31,559) (31,559)	5.7% 5.7% 5.7%	99 92 99
December Tomosi in no mort Addes in the state I December Tomosi in no mort Addes in the state I December Tomosi in the mort Addes in the Section I December Tomosi in the december Tomosi in the Cash Tomosi in the Section I December Tomosi in the Cash Tomosi I December Tomosi I Decem	(489,915) (489,915)	(62,825) (62,825)	128%	(62,825) (62,825)	12.8%	(31,559) (31,559) (31,559)	5.7% 5.7% 5.7%	99 99 99 99
Dicesse Roceasi in non-curredation indused. Dicesse Roceasi in non-curredation indused. Dicesse Roceasi in non-curred createdes Parente. Bernard Roceasi in non-curred meshweb Parente. Bernard Roceasi in control curredation For Cash Roceasi in customer for Cash Roceasi R	(489,915) (489,915)	(62,625) (62,825)	12.8%	(62,825)	12.8%	(31,559) (31,559)	5.7% 5.7% 5.7%	99 92 93

Part 4: Debtor Age Analysis														
	0 - 3	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Te	otal		ots Written Off to stors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-					-	-		-	1		
Trade and Other Receivables from Exchange Transactions - Electricity														
Receivables from Non-exchange Transactions - Property Rates	-	-	-					-	-		-	1		
Receivables from Exchange Transactions - Waste Water Managemen	-	-	-					-	-		-			
Receivables from Exchange Transactions - Waste Management	-	-	-					-	-					
Receivables from Exchange Transactions - Property Rental Debters	-	-	-					-	-		-			
Interest on Amear Debtor Accounts	-	-	-					-	-		-			
Recoverable unauthorised, inequiar or fulfess and wasteful Expendit	-	-	-					-	-		-			
Other	-	-	-	-	-	-				-	-	-	-	
Total By Income Source														
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-					-	-		-	1		
Commercial	-	-	-					-	-		-			
Households	-	-	-					-	-					
Other											-			
Total By Customer Group	-													

	0-3	Days	31 - 6	0 Days	61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity								-		
Bulk Weter	-	-							-	
PAYE deductions										
VAT (output less input)	-	-	-						-	
Pensions / Refrement deductions										
Loan repayments										
Trade Creditors	-	-	-				1,047	100.0%	1,047	100.05
Auditor-General										
Other										
Medical Aid deductions										
Total							1,047	100.0%	1,047	100.09

 Contact Details

 Marcipal Manager
 Mr Thabatha ME
 017 843 4055

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 017 843 4056

Source Local Government Database

1. All foures in this report are unaudited.

### MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure			2024/25			202		
	Budget	First C	uarter	Year t	to Date	First 0	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
					арргоргалоп		арргориацоп	
Operating Revenue and Expenditure								
Operating Revenue	1,758,434	108,432	6.2%	108,432	6.2%	544,897	37.3%	(80.1%)
Exchange Revenue								
Service charges - Electricity Service charges - Water	113.139	20.788	18.4%	20.788	18.4%	20.977	27.7%	(.9%)
Service charges - Waster Management	5.100	1.063	20.8%	1.063	20.8%	1.023	21.0%	4.0%
Service charges - Waste Management	10.633	2,497	23.5%	2.497	23.5%	2.405	23.7%	3.8%
Sale of Goods and Rendering of Services	30,335	482	1.6%	482	1.6%	1.054	24.5%	(54.3%)
Agency services	7,000	12,501	178.6%	12,501	178.6%	2,141	19.4%	483.9%
Interest					-		-	
Interest earned from Receivables	5,000						-	
Interest earned from Current and Non Current Assets	14,160	1,292	9.1%	1,292	9.1%	6,630	88.4%	(80.5%)
Dividends	1			-		-	-	-
Rent on Land	1			-	1	-		
Rental from Fixed Assets	1,082	261	24.1%	261	24.1%	190	17.5%	37.6%
Licence and permits	5,669	107	1.9%	107	1.9%	601	11.5%	(82.1%)
Operational Revenue	428	32	7.5%	32	7.5%	1,437	48.7%	(97.8%)
Non-Exchange Revenue								
Property rates	250,631	66,547	26.6%	66,547	26.6%	66,086	26.4%	.7%
Surcharges and Taxes Fines, penalties and forfeits	4,999					317	15.8%	(100.0%)
Licences or permits	250	38	15.1%	38	15.1%	13	14.8%	182.5%
Transfer and subsidies - Operational	1.130.007	2.838	.3%	2.838	.3%	442.025	41.7%	(99.4%)
Interest	180,000	(13)		(13)	.574	442,020	41.170	(100.0%)
Fuel Levy	,	(14)		(14)				()
Operational Revenue								
Gains on disposal of Assets								
Other Gains	-				-		-	
Discontinued Operations				-			-	
Operating Expenditure	1,632,757	192,957	11.8%	192,957	11.8%	290,666	22.7%	(33.6%)
Employee related costs	706,243	55,428	7.8%	55,428	7.8%	154,550	25.7%	(64.1%)
Remuneration of councillors	29,411	2,925	9.9%	2,925	9.9%	12,985	44.1%	(77.5%)
Bulk purchases - electricity	-				-		-	
Inventory consumed	17,010	1,702	10.0%	1,702	10.0%	2,936	9.4%	(42.0%)
Debt impairment	258,652							
Depreciation and amortisation Interest	186,524 10,000	25	3%	- 25	3%	41,318	35.9% 1.0%	(100.0%) 245.2%
Interest Contracted senices	207.433	25 81.858	39.5%	25 81.858	39.5%	50,329	1.0%	245.2%
Contracted services Transfers and subsidies	207,433	81,858	5.2%	345	5.2%	426	18.4%	(18.9%)
Irrecoverable debts written off	0,000	545	01/4		0.2.70		10.4%	(10.3%)
Operational costs	210.794	50.665	24.0%	50.665	24.0%	28.609	19.4%	77.1%
Losses on disposal of Assets			-		-	-		
Other Losses		9		9		(494)	-	(101.8%)
Surplus/(Deficit)	125,677	(84,525)		(84,525)		254,231		
Transfers and subsidies - capital (monetary allocations)	542,261	56,087	10.3%	56,087	10.3%	13		416,652.2%
Transfers and subsidies - capital (in-kind)								
Surplus/(Deficit) after capital transfers and contributions	667,938	(28,438)		(28,438)		254,244		
Income Tax								
Surplus/(Deficit) after income tax	667,938	(28,438)		(28,438)		254,244		
Share of Surplus/Deficit attributable to Joint Venture	1			-		-		
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	667,938	(28,438)		(28,438)		254,244		
Share of Surplus/Deficit attributable to Associate	1		-	-		-	-	
Intercompany/Parent subsidiary transactions	667.000	/20 /20		(20 (22)	_	254.244		-
Surplus/(Deficit) for the year	667,938	(28,438)		(28,438)		254,244		

Part 2: Capital Revenue and Expenditure

			2024/25			202	23/24	1
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	I
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/2
					арргорпаціон		арргорнацон	
Capital Revenue and Expenditure								
Source of Finance	654,598	80,442	12.3%	80,442	12.3%	127,891	17.0%	(37.1%
National Government	420,317	75,455	18.0%	75,455	18.0%	101,263	17.7%	(25.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	420,317	75,455	18.0%	75,455	18.0%	101,263	17.7%	(25.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	234,281	4,986	2.1%	4,986	2.1%	26,629	14.8%	(81.3%
Capital Expenditure Functional	654,598	80,442	12.3%	80,442	12.3%	127,891	17.0%	(37.1%
Municipal governance and administration	34,600	45	.1%	45	.1%	6,812	34.6%	(99.3%
Executive and Council			-					
Finance and administration	34,600	45	.1%	45	.1%	6,812	35.5%	(99.3%
Internal audit			-					-
Community and Public Safety	48,500	5,114	10.5%	5,114	10.5%	9,700	17.3%	(47.3%
Community and Social Services	15,700	2,746	17.5%	2,746	17.5%	2	-	137,955.35
Sport And Recreation	9,800	-			-	1,602	16.0%	(100.0%
Public Safety			-		-		-	
Housing	23,000	2,389	10.3%	2,369	10.3%	8,096	26.1%	(70.7%
Health		-			-			
Economic and Environmental Services	205,293	29,723	14.5%	29,723	14.5%	50,751	19.6%	(41.4%
Planning and Development	14,202		-			1,281	4.9%	(100.0%
Road Transport	191,091	29,723	15.6%	29,723	15.6%	49,470	21.2%	(39.9%
Environmental Protection		-			-			
Trading Services	366,205	45,559	12.4%	45,559	12.4%	60,629	14.6%	(24.9%
Energy sources	18,000					1,797	3.7%	(100.0%
Water Management	239,826	42,895	17.9%	42,895	17.9%	53,001	18.1%	(19.1%
Waste Water Management	91,179	2,664	2.9%	2,664	2.9%			(100.0%
Waste Management	17,200		-			5,831	37.6%	(100.0%
Other								

			2024/25			202	23/24	
	Budget	First (	Quarter	Year t	o Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities Receipts	1,865,795					168,758	8.7%	(100.0%
Property rates	77,661					14,548	18.7%	(100.0%
Service charges	46,072					908	2.8%	(100.0%
Other revenue	55.634					10 539	5.3%	(100.0%
Transfers and Subsidies - Operational	1,130,007					811	.1%	(100.0%
Transfers and Subsidies - Capital	542,261					141,952	24.9%	(100.0%
Interest	14,160							
Dividends								-
Payments	(1,224,326)	(56,682)	4.6%	(56,682)	4.6%	(222,254)	20.4%	(74.5%
Suppliers and employees	(1,212,676)	(56,682)	4.7%	(56,682)	4.7%	(222,254)	20.5%	(74.5%
Finance charges	(10,000)	-		-		-	-	-
Transfers and grants	(1,650)							
Net Cash from/(used) Operating Activities	641,469	(56,682)	(8.8%)	(56,682)	(8.8%)	(53,496)	(6.2%)	6.09
Cash Flow from Investing Activities								
Receipts	_	_		_		_	_	_
Proceeds on disposal of PPF								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(752,788)					(61,949)	7.2%	(100.0%
Capital assets	(752.788)					(61,949)	7.2%	(100.0%
Net Cash from/(used) Investing Activities	(752,788)	-	-			(61,949)	7.2%	(100.0%
Cash Flow from Financing Activities								
Receipts								
Short term loans		-	-	-		-		-
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments								
Repayment of borrowing								
Net Cash from/(used) Financing Activities								
	444.040			(50,000)			4.050.49	
Net Increase/(Decrease) in cash held	(111,319)	(56,682)	50.9%	(56,682)	50.9%	(115,445)	1,959.4%	(50.9%
Cash/cash equivalents at the year begin:	206,475	3,125	1.5%	3,125	1.5%	(2,068)	(.6%)	(251.1%
Cash/cash equivalents at the year end:	95,156	(48,385)	(50.8%)	(48,385)	(50.8%)	96,458	26.7%	(150.2%

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	90 Days	To	tal		ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,348	2.8%	52		11,423	2.1%	525,631	95.1%	552,455	18.7%				
Trade and Other Receivables from Exchange Transactions - Electricity								-						
Receivables from Non-exchange Transactions - Property Rates	39,523	3.1%	(93)		17,282	1.3%	1,226,472	95.6%	1,283,183	43.5%				
Receivables from Exchange Transactions - Waste Water Management	804	2.0%	(2)		514	1.3%	38,532	96.7%	39,849	1.4%				
Receivables from Exchange Transactions - Waste Management	1,846	2.6%	(41)	(.1%)	882	1.2%	69,276	96.3%	71,963	2.4%				
Receivables from Exchange Transactions - Property Rental Debtors	158	6.0%	127	4.9%			2,315	89.1%	2,597	.1%				
Interest on Arrear Debtor Accounts	17,636	1.8%			17,408	1.8%	937,977	96.4%	973,022	33.0%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-			-		-			-			
Other			0				24,029	100.0%	24,029	.8%				
Total By Income Source	75,313	2.6%	43		47,509	1.6%	2,824,233	95.8%	2,947,098	100.0%		-		-
Debtors Age Analysis By Customer Group														
Organs of State	18,265	1.9%	31		11,628	1.2%	928,715	96.9%	958,640	32.5%				
Commercial	5,443	2.4%	(2)		3,236	1.4%	221,921	96.2%	230,598	7.8%				
Households	15,681	1.7%	(9)		13,896	1.5%	910,308	96.9%	939,876	31.9%				
Other	35,924	4.4%	22		18,749	2.3%	763,289	93.3%	817,984	27.8%	-			-
Total By Customer Group	75,313	2.6%	43		47,509	1.6%	2,824,233	95.8%	2,947,098	100.0%				

Part 5: Creditor Age Analysis

-	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water							3,580	100.0%	3,580	1.1%
PAYE deductions							233	100.0%	233	.1%
VAT (output less input)										
Pensions / Retirement deductions	16	.3%	(6)	(.1%)	33	.5%	6,012	99.3%	6,064	1.8%
Loan repayments										
Trade Creditors	13,881	15.6%	(102)	(.1%)	333	.4%	75,122	84.2%	89,234	26.5%
Auditor-General	433	95.2%			22	4.8%	(0)		455	.1%
Other	29,333	12.4%	26,604	11.2%	(14,679)	(6.2%)	195,431	82.6%	236,688	70.4%
Medical Aid deductions										
Total	43,663	13.0%	26,496	7.9%	(14,292)	(4.3%)	280,378	83.4%	336,245	100.0%

Mrs C Nkuna Mrs Nimane 013 799 1889 013 799 1842

All figures in this report are unaudited.

### MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

		pr	2024/25		n- Data		23/24	ļ.
	Budget	Actual	1st Q as % of	Actual	to Date Total	Actual	Quarter	Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Expenditure as % of main	Actual Expenditure	Expenditure as % of main	to Q1 of 2024/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4,464,919	1,289,582	28.9%	1,289,582	28.9%	1,218,114	29.3%	5.99
Exchange Revenue	1 1							
Service charges - Electricity	1.654.533	446.746	27.0%	446.746	27.0%	404.573	26.7%	10.4
Service charges - Water	119,885	28,444	23.7%	28,444	23.7%	29,221	21.1%	(2.7
Service charges - Waste Water Management	25.627	5.811	22.7%	5.811	22.7%	5.548	21.5%	4.
Service charges - Waste Management	165,954	41,514	25.0%	41,514	25.0%	39,566	24.8%	4.9
Sale of Goods and Rendering of Services	14,931	3,367	22.5%	3,367	22.5%	4,171	28.9%	(19.3
Agency services		-	-	-	-		-	
Interest					-		-	
Interest earned from Receivables	54,674	6,254	11.4%	6,254	11.4%	20,076	56.1%	(68.8
Interest earned from Current and Non Current Assets	10,407	2,689	25.8%	2,689	25.8%	3,581	86.0%	(24.9
Dividends							-	
Rent on Land Rental from Fixed Assets			25.0%		25.0%		3.6%	
	5,832	1,460		1,460		1,447		
Licence and permits	158	46	29.3%	46	29.3%	30	1.7%	52. 32.
Operational Revenue	178,228	12,657	7.1%	12,657	7.1%	9,529	8.2%	32.1
Non-Exchange Revenue								
Property rates	1,068,999	258,129	24.4%	258,129	24.4%	254,785	24.7%	1.
Surcharges and Taxes		-		-	-			
Fines, penalties and forfeits	3,970	625	15.7%	625	15.7%	783	12.7%	(20.1
Licences or permits		-		-	-			
Transfer and subsidies - Operational	1,133,444	471,100	41.6%	471,100	41.6%	444,805	41.9%	5.
Interest	38,277	10,741	28.1%	10,741	28.1%			(100.0
Fuel Levy							-	
Operational Revenue							-	
Gains on disposal of Assets								
Other Gains		-			-			
Discontinued Operations					-			
Operating Expenditure	4,248,686	1,061,805	25.0%	1,061,805	25.0%	829,861	21.2%	27.9
Employee related costs	1,324,654	332,441	25.1%	332,441	25.1%	312,998	26.0%	6.
Remuneration of councillors	74,777	15,657	20.9%	15,657	20.9%	10,043	15.5%	55.
Bulk purchases - electricity	1,460,901	453,429	31.0%	453,429	31.0%	391,657	29.8%	15.
Inventory consumed	86,246	15,342	17.8%	15,342	17.8%	11,189	12.4%	37.
Debt impairment	161,406				-		-	
Depreciation and amortisation	565,840	138,490	24.5%	138,490	24.5%			(100.0
Interest	74,684	9,927	13.3%	9,927	13.3%	0		6,204,352
Contracted services	388,618	65,998	17.0%	65,998	17.0%	66,062	16.0%	(.1
Transfers and subsidies	860							
Irrecoverable debts written off	15,395	422	2.7%	422	2.7%	1,209		(65.1
Operational costs	95,307	30,099	31.6%	30,099	31.6%	36,702	31.7%	(18.0
Losses on disposal of Assets		-					-	
Other Losses		-						
Surplus/(Deficit)	216,233	227,777		227,777		388,253		
Transfers and subsidies - capital (monetary allocations)	464,088	124,418	26.8%	124,418	26.8%	148,892	32.7%	(16.4
Transfers and subsidies - capital (in-kind)								
Surplus/(Deficit) after capital transfers and contributions	680,321	352,195		352,195		537,145		
Income Tax								
Surplus/(Deficit) after income tax	680,321	352,195		352,195		537,145		
Share of Surplus/Deficit attributable to Joint Venture								,
Share of Surplus/Deficit attributable to Minorities		000 (00	-	000 (***				
Surplus/(Deficit) attributable to municipality	680,321	352,195		352,195		537,145		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	680.321	352,195		352,195		537.145	_	
outplus/(Delicit) for the year	000,321	332,193		332,193		337,143		
Part 2: Capital Revenue and Expenditure								
and Experience			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First 0	Quarter	

			2024/25			202	3/24	
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	656,588	125,014	19.0%	125,014	19.0%	143,059	22.2%	(12.6%
National Government	464,088	108.189	23.3%	108.189	23.3%	129,472	28.4%	(16.4%
Provincial Government	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	1,136	-	1,136	-	-	-	(100.0%
Transfers recognised - capital	464,088	109,325	23.6%	109,325	23.6%	129,472	28.4%	(15.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	192,500	15,690	8.2%	15,690	8.2%	13,588	7.2%	15.59
Capital Expenditure Functional	656,588	125,014	19.0%	125,014	19.0%	143,059	22.2%	(12.6%
Municipal governance and administration	17,500	-				1,002	3.0%	(100.0%
Executive and Council								-
Finance and administration	17,500					1,002	3.0%	(100.09
Internal audit		-			-			
Community and Public Safety	23,800	-	-	-		7,922	19.7%	(100.0%
Community and Social Services	17,000					6,797	31.5%	(100.09
Sport And Recreation	6,000							
Public Safety	800					1,125	37.5%	(100.09
Housing Health								
Foonomic and Environmental Services	328,523	84,192	25.6%	84,192	25.6%	95.836	30.1%	(12.1%
Planning and Development	328,523	84,192	25.6%	84,192	25.6%	95,836	30.1%	(12.1%
Road Transport	328.523	84.192	25.6%	84.192	25.6%	95.836	30.2%	(12.1%
Fraircomental Protection	320,023	04,152	20.0%	04,132	20.0%	50,030	30.2%	(12.13)
Trading Services	285,765	40.822	14.3%	40.822	14.3%	38,299	15.1%	6.69
Energy sources	68.765	12.731	18.5%	12.731	18.5%	19.515	27.4%	(34.8%
Water Management	120,700	7.723	6.4%	7.723	6.4%	17.353	23.3%	(55.59
Waste Water Management	83,800	15.316	18.3%	15.316	18.3%	1.432	1.5%	969.7
Waste Management	12,500	5,063	40.4%	5,053	40.4%			(100.0%
Other	1,000	-						

			2024/25			202	23/24	
	Budget	First (	Quarter	Year t	o Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					арргорнаціон		appropriation	
Cash Flow from Operating Activities Receipts	4,761,916	3,400,745	71.4%	3,400,745	71.4%	1,709,873	38.7%	98.99
Property rates	1,006,049	1,895,049	188.4%	1,895,049	188.4%	169,772	17.4%	1,016.25
Service charges	1,867,698	433,573	23.2%	433,573	23.2%	375,826	21.5%	15.49
Other revenue	187 279	328 318	175.3%	328 318	175 3%	581 772	441 8%	(43.6%
Transfers and Subsidies - Operational	1,133,444	472.049	41.6%	472.049	41.6%	442.497	41.6%	6.79
Transfers and Subsidies - Capital	464.088	272,550	58.7%	272.550	58.7%	136.474	30.0%	99.7%
Interest	103,358	(793)	(.8%)	(793)	(.8%)	3,531	8.6%	(122.5%
Dividends								
Payments	(3,979,292)	(3,121,790)	78.5%	(3,121,790)	78.5%	(2,437,583)	65.5%	28.1%
Suppliers and employees	(3,903,749)	(3,121,790)	80.0%	(3,121,790)	80.0%	(2,437,583)	66.0%	28.1%
Finance charges	(74,684)							-
Transfers and grants	(860)							
Net Cash from/(used) Operating Activities	782,625	278,955	35.6%	278,955	35.6%	(727,710)	(104.8%)	(138.3%)
Cash Flow from Investing Activities								
Receipts		_	_	_		164	(821,6%)	(100.0%)
Proceeds on disposal of PPE							(	(11200)
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables						164	(821.6%)	(100.0%
Decrease (increase) in non-current investments								
Payments	(656,588)	(125,014)	19.0%	(125,014)	19.0%	(143,059)	22.2%	(12.6%)
Capital assets	(656,588)	(125,014)	19.0%	(125,014)	19.0%	(143,059)	22.2%	(12.6%)
Net Cash from/(used) Investing Activities	(656,588)	(125,014)	19.0%	(125,014)	19.0%	(142,895)	22.1%	(12.5%)
Cash Flow from Financing Activities								
Receints	_	_	_	_			_	
Short term loans								
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits							-	-
Payments	(16,653)		-	-	-			-
Repayment of borrowing	(16,653)							
Net Cash from/(used) Financing Activities	(16,653)							
Net Increase/(Decrease) in cash held	109.383	153,941	140.7%	153,941	140.7%	(870,605)	(2.573.3%)	(117.7%
Cash/cash equivalents at the year begin:	205.310	(65,727)	(32.0%)	(65.727)	(32.0%)	205.762	142.4%	(131.9%)
	314,694	294,032	93.4%	294.032	93.4%	(665,294)	(373.0%)	(144.2%
Cash/cash equivalents at the year end:	314,694	294,032	93.4%	294,032	93.4%	(665,294)	(373.0%)	(144.2%

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	90 Days	To	tal		ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,041	8.7%	21		5,993	5.2%	98,925	86.0%	114,980	10.5%				
Trade and Other Receivables from Exchange Transactions - Electricity	109,354	49.3%	525	.2%	28,468	12.8%	83,658	37.7%	222,004	20.2%				
Receivables from Non-exchange Transactions - Property Rates	61,320	14.2%	66		28,223	6.5%	343,395	79.3%	433,005	39.5%				
Receivables from Exchange Transactions - Waste Water Management	2,322	10.5%	1		1,078	4.9%	18,643	84.6%	22,044	2.0%				
Receivables from Exchange Transactions - Waste Management	12,109	9.1%	87	.1%	6,585	4.9%	114,477	85.9%	133,257	12.2%				
Receivables from Exchange Transactions - Property Rental Debtors	154	4.2%			111	3.0%	3,438	92.9%	3,703	.3%				
Interest on Arrear Debtor Accounts	7,122	5.3%	1		6,576	4.9%	121,868	89.9%	135,568	12.4%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-			-			
Other	3,265	10.2%	180	.6%	2,567	8.0%	25,882	81.1%	31,894	2.9%				
Total By Income Source	205,687	18.8%	880	.1%	79,601	7.3%	810,286	73.9%	1,096,455	100.0%		-		-
Debtors Age Analysis By Customer Group														
Organs of State	31,233	14.8%	15		19,535	9.3%	160,197	75.9%	210,981	19.2%				
Commercial	93,793	38.1%	664	.3%	19,773	8.0%	132,068	53.6%	246,298	22.5%				
Households	76,674	12.2%	200		37,667	6.0%	512,110	81.7%	626,651	57.2%				
Other	3,987	31.8%	1		2,627	21.0%	5,911	47.2%	12,526	1.1%	-			-
Total By Customer Group	205,687	18.8%	880	.1%	79,601	7.3%	810,286	73.9%	1,096,455	100.0%				

Part 5: Creditor Age Analysis

-	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	146,460	15.9%	123,621	13.4%	191,512	20.8%	459,439	49.9%	921,032	53.4%
Bulk Water	428	.2%	3,860	1.4%	3,712	1.4%	260,179	97.0%	268,180	15.6%
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	22,554	4.3%	26,916	5.1%	61,207	11.7%	414,517	78.9%	525,194	30.5%
Auditor-General					70	1.0%	7,242	99.0%	7,312	.4%
Other	162	5.6%	962	33.2%	1,048	36.1%	728	25.1%	2,900	.2%
Medical Aid deductions		-				-				
Total	169,605	9.8%	155,359	9.0%	257,549	14.9%	1,142,104	66.2%	1,724,617	100.0%

All figures in this report are unaudited.

### MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiorure			2024/25			2023/24		
	Budget	First (	Quarter	Year	to Date	First (	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	379,895	105,025	27.6%	105,025	27.6%	94,743	26.7%	10.9%
Exchange Revenue								
Service charges - Electricity	104,750	19,871	19.0%	19,871	19.0%	18,724	20.1%	6.1%
Service charges - Water	28,963	7,447	25.7%	7,447	25.7%	6,881	24.9%	8.2%
Service charges - Waste Water Management	26,508 9,941	7,334 2,803	27.7% 28.2%	7,334 2.803	27.7% 28.2%	6,797 2,532	26.9% 26.7%	7.9% 10.7%
Service charges - Waste Management Sale of Goods and Rendering of Services	9,941	2,803	28.2%	2,803	28.2%	2,532	26.7%	10.7%
Agency services	3,350	402	11.039	402	11.039	201	0.730	42.070
Interest								
Interest earned from Receivables	47.522	13.214	27.8%	13.214	27.8%	8.163	18.0%	61.9%
Interest earned from Current and Non Current Assets	376	123	32.8%	123	32.8%	173	48.2%	(28.6%)
Dividends	-							
Rent on Land			-	-	-	-	-	
Rental from Fixed Assets	348	114	32.7%	114	32.7%	112	33.8%	1.0%
Licence and permits	8,683	993	11.4%	993	11.4%	911	11.0%	9.0%
Operational Revenue	50	9	17.2%	9	17.2%	0	.1%	12,791.0%
Non-Exchange Revenue								
Property rates	38,992	8,481	21.8%	8,481	21.8%	8,177	22.0%	3.7%
Surcharges and Taxes								(27.4%)
Fines, peralties and forfeits Licences or permits	167	20	12.2%	20	12.2%	28	17.7%	(27.4%)
Licences or permits  Transfer and subsidies - Operational	110.199	44.214	40.1%	44.214	40.1%	41.963	40.3%	5.4%
Interest	110,133	44,214	40.136	44,214	40.130	41,503	40.3.6	0.476
Fuel Lew								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
Discontinued Operations			-		-		-	
Operating Expenditure	374.008	83,434	22.3%	83,434	22.3%	70,599	20.2%	18.2%
Employee related costs	81.582	22.822	28.0%	22.822	28.0%			(100.0%)
Remuneration of councillors	6,770	1,788	26.4%	1,788	26.4%			(100.0%)
Bulk purchases - electricity	112,106	31,908	28.5%	31,908	28.5%	35,619	35.8%	(10.4%)
Inventory consumed	13,132	2,779	21.2%	2,779	21.2%	915	7.3%	203.7%
Debt impairment	70,296	-				11,113	16.6%	(100.0%)
Depreciation and amortisation	21,127		-		-		-	
Interest	9,439	3,985	42.2%	3,985	42.2%	6,611	38.9%	(39.7%)
Contracted services Transfers and subsidies	40,549	10,005	24.7%	10,005	24.7%	8,401	24.6%	19.1%
I ransters and subsidies I recoverable debts written off				-				
Irrecoverable debts written off  Operational costs	19.007	10.146	53.4%	10.146	53.4%	7.940	43.9%	27.8%
Losses on disposal of Assets	15,007	10,140	03.4.6	10,140	03.476	7,540	43.510	21.070
Other Losses								
Surplus/(Deficit)	5,888	21,591		21,591		24,144		
Transfers and subsidies - capital (monetary allocations)	35.721	21,331		21,331		24,144		
Transfers and subsidies - capital (in-kind)	55,721							
Surplus/(Deficit) after capital transfers and contributions	41,609	21,591		21,591		24,144		
Income Tax								
Surplus/(Deficit) after income tax	41,609	21,591		21,591		24,144		
Share of Surplus/Deficit attributable to Joint Venture							-	-
Share of Surplus/Deficit attributable to Minorities		-	·		-	-	-	
Surplus/(Deficit) attributable to municipality	41,609	21,591		21,591		24,144		
Share of Surplus/Deficit attributable to Associate	-			-			-	-
Intercompany/Parent subsidiary transactions	-	60		60		48	229.8%	24.5%
Surplus/(Deficit) for the year	41,609	21,652		21,652		24,192		

Part 2: Capital Revenue and Expenditure

	1		2024/25			202	3/24	
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	34,410	4,395	12.8%	4,395	12.8%	6.920	19.0%	(36.5%
National Government	34,410	4.156	12.1%	4.156	12.1%	6.920	19.0%	(39.9%)
Provincial Government	-	.,	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	34,410	4,156	12.1%	4,156	12.1%	6,920	19.0%	(39.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	239	-	239	-	-		(100.0%)
Capital Expenditure Functional	34,410	4,395	12.8%	4,395	12.8%	6,920	19.0%	(36.5%)
Municipal governance and administration	-	239	-	239			-	(100.0%)
Executive and Council			-		-		-	-
Finance and administration		239	-	239			-	(100.0%
Internal audit			-				-	-
Community and Public Safety	5,000	-	-	-	-	-		-
Community and Social Services								
Sport And Recreation	5,000							
Public Safety		-			-			
Housing			-				-	-
Health								
Economic and Environmental Services	15,656	4,156	26.5%	4,156	26.5%	1,029	-	304.0%
Planning and Development								
Road Transport  Environmental Protection	15,656	4,156	26.5%	4,156	26.5%	1,029		304.0%
Trading Services Energy sources	13,754 9.503					5,891 3.443	16.1% 10.3%	(100.0%) (100.0%)
Energy sources Water Management	9,503					3,443	10.3%	(100.0%
Waste Water Management	2.251					2.448	81.6%	(100.0%
Waste Management Waste Management	2,251					2,440	81.0%	(100.0%
Other	2,000							

			2024/25			202	23/24	
	Budget	First 0	Quarter	Year t	o Date	First	Quarter	Ī
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	316,089	130,878	41.4%	130,878	41.4%	94,006	29.9%	39.2%
Property rates	23,808	4,412	18.5%	4,412	18.5%	9,630	37.0%	(54.2%)
Service charges	100,296	28,574	28.5%	28,574	28.5%	20,448	18.8%	39.7%
Other revenue	45,688	29,852	65.3%	29,852	65.3%	3,217	8.5%	828.0%
Transfers and Subsidies - Operational	110,199	51,553	46.8%	51,563	46.8%	49,118	47.0%	5.0%
Transfers and Subsidies - Capital	35,721	16,488	46.2%	16,488	46.2%	11,593	31.6%	42.2%
Interest	376							
Dividends								
Payments	(277,370)	(68,432)	24.7%	(68,432)	24.7%	(65,467)	23.4%	4.5%
Suppliers and employees	(269,219)	(68,432)	25.4%	(68,432)	25.4%	(65,467)	24.9%	4.5%
Finance charges	(8,150)							
Transfers and grants								
Net Cash from/(used) Operating Activities	38,719	62,446	161.3%	62,446	161.3%	28,538	84.3%	118.8%
Cash Flow from Investing Activities								
Receipts	_	_	_	_				
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(34,410)	(5,979)	17.4%	(5,979)	17.4%	(6,619)	18.1%	(9.7%)
Capital assets	(34,410)	(5,979)	17.4%	(5,979)	17.4%	(6.619)	18.1%	(9.7%)
Net Cash from/(used) Investing Activities	(34,410)	(5,979)	17.4%	(5,979)	17.4%	(6,619)	18.1%	(9.7%)
Cash Flow from Financing Activities								
Receipts								
Short term loans		-	-	-				
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments								
Repayment of borrowing								
Net Cash from/(used) Financing Activities	- :		- :	-		- :	-	- :
Net Increase/(Decrease) in cash held	4,309	56,467	1,310.6%	56,467	1,310.6%	21,919	(833.2%)	157.6%
Cash/cash equivalents at the year begin:	109,912	5,835	5.3%	5,835	5.3%	24,434	21.8%	(76.1%)

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,872	2.3%	1,662	1.3%	1,360	1.1%	118,584	95.3%	124,478	14.5%				
Trade and Other Receivables from Exchange Transactions - Electricity	7,766	7.8%	2,568	2.6%	2,379	2.4%	87,015	87.3%	99,728	11.6%				
Receivables from Non-exchange Transactions - Property Rates	2,501	2.4%	1,856	1.8%	2,064	2.0%	96,423	93.8%	102,844	11.9%				
Receivables from Exchange Transactions - Waste Water Management	2,733	1.9%	2,751	1.9%	1,677	1.2%	137,175	95.0%	144,336	16.8%				
Receivables from Exchange Transactions - Waste Management	1,065	1.3%	1,016	1.2%	1,004	1.2%	78,402	96.2%	81,487	9.5%				
Receivables from Exchange Transactions - Property Rental Debtors							2,255	100.0%	2,255	.3%				
Interest on Arrear Debtor Accounts	4,355	1.6%	4,247	1.6%	4,235	1.6%	254,827	95.2%	267,664	31.1%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-		-	-		-			
Other	75	.2%	43	.1%	34	.1%	37,919	99.6%	38,071	4.4%				
Total By Income Source	21,366	2.5%	14,143	1.6%	12,754	1.5%	812,600	94.4%	860,863	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	418	2.3%	573	3.2%	528	2.9%	16,602	91.6%	18,122	2.1%				
Commercial	11,706	4.7%	4,677	1.9%	3,404	1.4%	227,916	92.0%	247,703	28.8%				
Households	9,244	1.6%	8,892	1.5%	8,821	1.5%	568,081	95.5%	595,038	69.1%				
Other			-			-		-	-		-			-
Total By Customer Group	21,366	2.5%	14,143	1.6%	12,754	1.5%	812,600	94.4%	860,863	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6,197	5.2%	14,172	12.0%	15,131	12.8%	82,589	69.9%	118,089	29.29
Bulk Water							31,013	100.0%	31,013	7.79
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	6,796	2.8%	4,878	2.0%	6,986	2.8%	228,037	92.4%	246,697	60.9
Auditor-General	1,636	18.1%	579	6.4%	118	1.3%	6,706	74.2%	9,040	2.2
Other						-				
Medical Aid deductions										
Total	14,629	3.6%	19,629	4.8%	22,235	5.5%	348,346	86.0%	404,839	100.09

Mr Lwazi Cindi Mr Mokgopane Hendrik Thokoane 017 004 0027 017 004 0027

All figures in this report are unaudited.

### MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure			2024/25			2023/24		
	Budget	First (	Quarter	Year t	to Date	First	Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
					арргоргаціон		арргорнацон	
Operating Revenue and Expenditure								
Operating Revenue	805,454	283,497	35.2%	283,497	35.2%	252,935	35.3%	12.1%
Exchange Revenue								
Service charges - Electricity Service charges - Water	96.667	23.989	24.8%	23,989	24.8%	9.967	11.7%	140.7%
Service changes - Waster Management	13,556	23,989	20.4%	23,989	20.4%	2.771	33.1%	140.7%
Service charges - Waste Management	5,911	1,557	26.3%	1,557	26.3%	1,429	30.4%	9.0%
Sale of Goods and Rendering of Services	762	64	8.3%	64	8.3%	71	9.8%	(10.5%)
Agency services	-		-	-	-		-	-
Interest Interest earned from Receivables	67.363	. 8	-	. 8	-	15.571	27.6%	(100.0%
Interest earned from Current and Non Current Assets Disidents	7,419	1,194	16.1%	1,194	16.1%	3,059	174.6%	(61.0%)
Rent on Land								
Rental from Fixed Assets	371	130	35.0%	130	35.0%	79	25.7%	63.4%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	13,970	72	.5%	72	.5%	535	4.0%	(86.6%)
Non-Exchange Revenue								
Property rates Surcharges and Taxes	66,024	14,200	21.5%	14,200	21.5%	14,993	37.2%	(5.3%)
Fines, penalties and forfeits	332	14	4.2%	14	4.2%	32	13.2%	(56.3%)
Licences or permits	7.960	10	.1%	10	.1%	448	6.3%	(97.8%
Transfer and subsidies - Operational	525,118	220,238	41.9%	220,238	41.9%	203,980	40.9%	8.0%
Interest	-	19,251		19,251	-	-	-	(100.0%)
Fuel Levy Operational Revenue					-		-	
Operational Revenue Gains on disposal of Assets								
Other Gains								
Discontinued Operations	-		-	-	-		-	-
Operating Expenditure	811,890	141,539	17.4%	141,539	17.4%	168,081	24.1%	(15.8%)
Employee related costs	280,153	62,095	22.2%	62,095	22.2%	73,914	30.7%	(16.0%)
Remuneration of councillors	29,635	6,485	21.9%	6,485	21.9%	9,160	32.5%	(29.2%)
Bulk purchases - electricity Inventory consumed	12.980	2.197	16.9%	2.197	16.9%	2.320	14.7%	(5.3%
Debt impairment	120,298	2,157	10.5%	2,137	10.5%	2,320	14.730	(0.3%
Depreciation and amortisation	64,325							
Interest	1,000	24	2.4%	24	2.4%	59	1.9%	(59.0%)
Contracted services	195,192	40,245	20.6%	40,245	20.6%	51,373	31.1%	(21.7%)
Transfers and subsidies Irrecoverable debts written off	8,400	2,324	27.7%	2,324	27.7%	1,355	16.0%	71.4%
Operational costs	99.907	28.168	28.2%	28.168	28.2%	29.859	30.4%	(5.7%)
Losses on disposal of Assets	-		-	-	-	-	-	(4
Other Losses	-		-	-	-	-	-	-
Surplus/(Deficit)	(6,436)	141,958		141,958		84,854		
Transfers and subsidies - capital (monetary allocations)	146,680							
Transfers and subsidies - capital (in-kind)	-							
Surplus/(Deficit) after capital transfers and contributions	140,244	141,958		141,958		84,854		
Income Tax								
Surplus/(Deficit) after income tax	140,244	141,958		141,958		84,854		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities			-	-	-			
Share of Surplus/Deficit attributable to Minorites  Surplus/(Deficit) attributable to municipality	140.244	141.958		141.958		84.854		
Share of Surplus/Deficit attributable to municipality  Share of Surplus/Deficit attributable to Associate	140,244	141,938		141,938		04,634		
Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	140,244	141,958		141,958		84,854		
	170,244	,550		171,000		0-1,004		

Part 2: Capital Revenue and Expenditure

			2024/25			202	3/24	
	Budget	First C	luarter	Year t	o Date	First (	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	139,916	18,569	13.3%	18,569	13.3%	13,189	8.2%	40.8%
National Government	139,416	18.569	13.3%	18.569	13.3%	13.189	8.8%	40.8%
Provincial Government		,					-	
District Municipality	-	-	-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	139,416	18,569	13.3%	18,569	13.3%	13,189	8.8%	40.89
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-		
Capital Expenditure Functional	139,916	18,569	13.3%	18,569	13.3%	13,189	8.2%	40.89
Municipal governance and administration		-					-	-
Executive and Council					-		-	
Finance and administration			-				-	-
Internal audit					-		-	-
Community and Public Safety		-		-		-		-
Community and Social Services		-			-			
Sport And Recreation			-				-	-
Public Safety		-			-			
Housing		-			-			
Health			-				-	-
Economic and Environmental Services	33,500	1,937	5.8%	1,937	5.8%	2,543	4.7%	(23.8%
Planning and Development	500							
Road Transport  Environmental Protection	33,000	1,937	5.9%	1,937	5.9%	2,543	4.7%	(23.8%
Trading Services	106,416 1.391	16,632	15.6%	16,632	15.6%	10,645	11.1%	56.29
Energy sources Water Management	1,391 46.749	2.901	6.2%	2.901	6.2%	8.608	24.3%	(66.3%
Waste Water Management	40,749 58.276	13,730	23.6%	13.730	23.6%	2,038	3.8%	573.8
Waste Water Management Waste Management	58,276	13,730	23.6%	13,730	23.6%	2,038	3.8%	5/3.85
Waste Management Other								
Other		-						ı

			2024/25			202	23/24	
	Budget	First (	Quarter	Year t	o Date	First	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/2
Cash Flow from Operating Activities								
Cash Flow from Operating Activities Receipts	813,139	262,615	32.3%	262,615	32.3%	346.801	44.7%	(24.3%
Property rates	31.325	577	1.8%	577	1.8%	5.815	32.9%	(90.1%
Service charges	83,609	1.468	1.8%	1.468	1.8%	1,278	1.7%	14.95
Other revenue	18,988	35,869	188.9%	35,869	188.9%	132,766	433.8%	(73.0%
Transfers and Subsidies - Operational	525,118	223,013	42.5%	223,013	42.5%	204,879	41.5%	8.99
Transfers and Subsidies - Capital	146,680 7,419	500 1.188	.3%	500 1 188	.3%	1,100 963	.7%	(54.5%
Dividends	7,419	1,100	10.0%	1,100	10.0%	963	-	23.37
Payments	(616.382)	(97,618)	15.8%	(97,618)	15.8%	(52.715)	8.7%	85.29
Suppliers and employees	(616,382)	(97,618)	15.8%	(97,618)	15.8%	(52,715)	8.7%	85.29
Finance charges	(010,302)	(510,10)	10.0 %	(57,010)	10.0 %	(02,710)	0.730	00.27
Transfers and grants								
Net Cash from/(used) Operating Activities	196,757	164,997	83.9%	164,997	83.9%	294,085	173,2%	(43.9%
Cash Flow from Investing Activities Receipts	-							
Proceeds on disposal of PPE		-						
Decrease (Increase) in non-current debtors (not used)				-		-	-	
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments								
Payments	(139,416)	(21,092)	15.1%	(21,092)	15.1%	(17.530)	10.9%	20.39
Payments Capital assets	(139,416)	(21,092)	15.1%	(21,092)	15.1%	(17,530)	10.9%	20.39
Net Cash from/(used) Investing Activities	(139,416)	(21,092)	15.1%	(21.092)	15.1%	(17,530)	10.9%	20.39
Cash Flow from Financing Activities	(135,410)	(21,092)	15.176	(21,052)	13.176	(17,550)	10.5%	20.37
Receipts		-	-	-	-	-	-	-
Short term loans		-	-				-	
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits		-		-		-	-	-
Payments		-	-	-	-	-	-	-
Repayment of borrowing								
Net Cash from/(used) Financing Activities		-		-				-
Net Increase/(Decrease) in cash held	57,341	143,905	251.0%	143,905	251.0%	276,555	3,005.4%	(48.0%
Cash/cash equivalents at the year begin:	50,947	1,543	3.0%	1,543	3.0%	7,645	14.8%	(79.8%
								(48.9%

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,035	1.6%	8,900	2.0%	10,107	2.2%	424,610	94.2%	450,650	49.3%				
Trade and Other Receivables from Exchange Transactions - Electricity							0	100.0%	0					
Receivables from Non-exchange Transactions - Property Rates	3,860	2.8%	3,634	2.6%	3,539	2.6%	127,689	92.0%	138,702	15.2%				
Receivables from Exchange Transactions - Waste Water Management	1,039	2.5%	965	2.3%	963	2.3%	38,732	92.9%	41,699	4.6%				
Receivables from Exchange Transactions - Waste Management	571	1.6%	569	1.5%	563	1.5%	35,155	95.4%	36,859	4.0%				
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	6,540	2.7%	6,766	2.8%	6,608	2.7%	225,521	91.9%	245,435	26.9%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-		-		-	-		-	-		
Other							307	100.0%	307					
Total By Income Source	19,045	2.1%	20,834	2.3%	21,780	2.4%	851,993	93.3%	913,652	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	9,631	2.0%	11,809	2.5%	12,875	2.7%	436,592	92.7%	470,907	51.5%				
Commercial	2,669	2.5%	2,263	2.1%	2,210	2.1%	98,690	93.3%	105,831	11.6%				
Households	6,745	2.0%	6,763	2.0%	6,695	2.0%	316,711	94.0%	336,914	36.9%		-		
Other			-	-		-		-	-		-	-		-
Total By Customer Group	19,045	2.1%	20,834	2.3%	21,780	2.4%	851,993	93.3%	913,652	100.0%				

Part 5: Creditor Age Analysis

-	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors			0		1,525	90.3%	164	9.7%	1,689	100.0%
Auditor-General										
Other										
Medical Aid deductions				-		-		-		
Total	-		0		1,525	90.3%	164	9.7%	1,689	100.0%

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All figures in this report are unaudited.

### MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

			2024/25				3/24	ļ.
	Budget		uarter		to Date		Quarter	O1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	to Q1 of 2024/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	379.583	126,656	33.4%	126.656	33.4%	126,549	40.4%	.11
Exchange Revenue	,	,,,,,		.,				
Service charges - Electricity			_					
Service charges - Water								
Service charges - Waste Water Management								_
Service charges - Waste Management								
Sale of Goods and Rendering of Services		34		34		0		12.240.5
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	9,640	47	.5%	47	.5%	1,959	20.6%	(97.6
Dividends	173							
Rent on Land								
Rental from Fixed Assets	1,613		-		-	-	-	
Licence and permits	2,000		-		-	-	-	
Operational Revenue	1,311	191	14.5%	191	14.5%	79	11.2%	141.3
Non-Exchange Revenue								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	1,000							
Licences or permits								
Transfer and subsidies - Operational	363,846	126,385	34.7%	126,385	34.7%	123,941	41.4%	2
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets						570		(100.0
Other Gains								
Discontinued Operations		-						-
Operating Expenditure	314,776	75.628	24.0%	75.628	24.0%	75.902	25.3%	(.4
Employee related costs	176,965	41,438	23.4%	41,438	23.4%	40,018	23.5%	3.1
Remuneration of councillors	22,510	4,648	20.7%	4,648	20.7%	5,692	26.5%	(18.3
Bulk purchases - electricity	22,010	4,040	20.7 %	4,040	20.7 %	0,002	20.010	(10.2
Inventory consumed	1,588	627	39.5%	627	39.5%	756	116.3%	(17.0
Debt impairment	1,000	02.7	03.5%	-	00.074		110.0.0	(17.4
Depreciation and amortisation	10.241							
Interest	9.260							(100.0
Contracted services	44.017	13.881	31.5%	13.881	31.5%	15.793	39.9%	(12.1
Transfers and subsidies					-	187	-	(100.0
Irrecoverable debts written off								*
Operational costs	50,196	15,035	30.0%	15,035	30.0%	13,456	30.3%	11.
Losses on disposal of Assets								
Other Losses								
Surplus/(Deficit)	64.807	51.028		51.028		50,647		
	2.639	31,020		31,020		30,047	13.7%	(100.0
Transfers and subsidies - capital (monetary allocations)	2,639					345	13.7%	(100.0
Transfers and subsidies - capital (in-kind)								
Surplus/(Deficit) after capital transfers and contributions	67,446	51,028		51,028		50,993		
Income Tax								
Surplus/(Deficit) after income tax	67,446	51,028		51,028		50,993		
Share of Surplus/Deficit attributable to Joint Venture					-		-	
Share of Surplus/Deficit attributable to Minorities	1				-		-	
Surplus/(Deficit) attributable to municipality	67,446	51,028		51,028		50,993		
Share of Surplus/Deficit attributable to Associate								·
Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	67,446	51,028		51,028		50,993		
Part 2: Capital Revenue and Expenditure								
ran 2. Capital Nevenue and Expenditure	1		2024/25			202	3/24	
	Budget	First (	Quarter	Year	to Date		Quarter	t

			2024/25			202	23/24	
	Budget	First 0	uarter	Year t	o Date	First	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/29
Capital Revenue and Expenditure								
Source of Finance	81,617	8,612	10.6%	8,612	10.6%	6.066	17.5%	42.0%
National Government	54.167	5.803	10.7%	5.803	10.7%	345	14.4%	1.579.9%
Provincial Government	04,107		10.770	-	10.7 %	-	14.470	1,010.07
District Municipality	-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-		-		-
Transfers recognised - capital	54,167	5.803	10.7%	5.803	10.7%	345	14.4%	1,579,99
Borrowing	-	-	-	-	-	-		-
Internally generated funds	27,450	2,809	10.2%	2,809	10.2%	5,720	17.8%	(50.9%
Capital Expenditure Functional	81,617	8,612	10.6%	8,612	10.6%	6,066	17.5%	42.09
Municipal governance and administration	10,050	2,894	28.8%	2,894	28.8%	2,858 1.501	20.1%	1.39
Finance and administration	10.050	2.894	28.8%	2.894	28.8%	1.357	9.5%	113.29
Internal audit	10,000	2,004	20.0%	2,004	200%	1,001	3.5%	11027
Community and Public Safety								
Community and Social Services								-
Sport And Recreation								
Public Safety								
Housing								
Health								
Economic and Environmental Services	15,595	331	2.1%	331	2.1%	1,295	8.1%	(74.4%
Planning and Development	2,100							-
Road Transport	11,796	331	2.8%	331	2.8%	1,295	11.4%	(74.4%
Environmental Protection	1,700							-
Trading Services	55,973	5,387	9.6%	5,387	9.6%	1,913	42.5%	181.69
Energy sources			-			-		
Water Management	54,373	5,198	9.6%	5,198	9.6%	1,657	82.8%	213.79
Waste Water Management	1,600	189	11.8%	189	11.8%	256	10.2%	(26.2%
Waste Management	-		-		-			-
Other		-				-		

			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands	_				appropriation		appropriation	
Cash Flow from Operating Activities Receipts	401,437	293,135	73.0%	293,135	73.0%	147,443	45.1%	98.8%
Property rates				-	-		-	-
Service charges		-			-		-	
Other revenue	25,138	151,516	602.7%	151,516	602.7%	9,621	66.5%	1,474.8%
Transfers and Subsidies - Operational	311,983	130,589	41.9%	130,569	41.9%	125,725	42.0%	3.9%
Transfers and Subsidies - Capital	54,502	11,003	20.2%	11,003	20.2%	10,138	401.5%	8.5%
Interest	9,640	47	.5%	47	.5%	1,959	19.5%	(97.6%)
Dividends	173				-			-
Payments	(304,181)	(112,176)	36.9%	(112,176)	36.9%	(113,957)	39.7%	(1.6%)
Suppliers and employees	(294,921)	(112,176)	38.0%	(112,176)	38.0%	(113,957)	41.2%	(1.6%)
Finance charges	(9,260)	-		-	-		-	
Transfers and grants								
Net Cash from/(used) Operating Activities	97,256	180,959	186.1%	180,959	186.1%	33,487	84.4%	440.4%
Cash Flow from Investing Activities								
Receipts		(451)		(451)		(635)	-	(29.0%)
Proceeds on disposal of PPE						570	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables		(451)		(451)		(1,205)		(62.6%)
Decrease (increase) in non-current investments		-			-		-	
Payments	(81,617)	(8,612)	10.6%	(8,612)	10.6%	(6,066)	17.5%	42.0%
Capital assets	(81,617)	(8,612)	10.6%	(8,612)	10.6%	(6,066)	17.5%	42.0%
Net Cash from/(used) Investing Activities	(81,617)	(9,063)	11.1%	(9,063)	11.1%	(6,701)	19.4%	35.3%
Cash Flow from Financing Activities								
Receints								
Short term loans								
Borrowing long term/refinancing							-	
Increase (decrease) in consumer deposits								
Payments	(12,105)		-	-	-		-	-
Repayment of borrowing	(12,105)							
Net Cash from/(used) Financing Activities	(12,105)					-		-
Net Increase/(Decrease) in cash held	3.533	171,897	4,864,8%	171,897	4.864.8%	26,786	(463.6%)	541.7%
Cash/cash equivalents at the year begin:	65.602	,	.,004.070	,	.,004.070	51.645	61.6%	(100.0%)
Cash/cash equivalents at the year end:	69.136	182,572	264.1%	182 572	264.1%	78.431	100.4%	132.8%
Casircasii equivaleriis ai irie year erio:	69,136	162,572	204.176	182,372	204.1%	78,431	100.4%	132.67

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

Part 5: Creditor Age Analysis

-	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors										
Auditor-General										
Other	3,257	36.2%	1,370	15.2%	4,357	48.4%	13	.1%	8,996	100.0%
Medical Aid deductions										
Total	3,257	36.2%	1,370	15.2%	4,357	48.4%	13	.1%	8,996	100.0%

All figures in this report are unaudited.

### MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

	L		2024/25				23/24	1
	Budget	First C	luarter	Year t	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/2
Operating Revenue and Expenditure								
Operating Revenue	366,090	42,535	11.6%	42.535	11.6%	104,752	29.3%	(59.4%)
	300,090	42,333	11.0%	42,333	11.0%	104,732	29.376	(39.4%
Exchange Revenue								
Service charges - Electricity Service charges - Water	77,706 21,121	14,575 2,771	18.8%	14,575 2,771	18.8% 13.1%	18,683 5,373	21.0% 26.7%	(22.0%
Service charges - Waster Water Management	14.068	2,771	17.1%	2,771	17.1%	3,644	20.7%	(34.19
Service charges - waste water management Service charges - Waste Management	12,252	1,977	16.1%	1,977	16.1%	2,849	23.7%	(30.69
Sale of Goods and Rendering of Services	1.594	149	9.3%	149	9.3%	186	5.8%	(20.23
Agency services	1,004		5.5%		5.5%		0.0,0	(20.2)
Interest								
Interest earned from Receivables	14.277	3.284	23.0%	3.284	23.0%			(100.09
Interest earned from Current and Non Current Assets Dividends	2,318	390	16.8%	390	16.8%	662	38.3%	(41.19
Rent on Land	49	8	17.3%	8	17.3%	12	25.4%	(28.79
Rental from Fixed Assets	17,440	119	.7%	119	.7%	3,943	25.2%	(97.09
Licence and permits	16						-	-
Operational Revenue	3,001	404	13.5%	404	13.5%	(420)	(26.2%)	(196.29
Non-Exchange Revenue								
Property rates	89,239	11,882	13.3%	11,882	13.3%	32,060	41.4%	(62.99
Surcharges and Taxes			-	-	-	-		-
Fines, penalties and forfeits	14,891	4,318	29.0%	4,318	29.0%	78	.5%	5,461.0
Licences or permits					-		-	
Transfer and subsidies - Operational	98,119	255	.3%	255	.3%	37,683	39.9%	(99.3%
Interest		1		1			-	(100.09
Fuel Levy Operational Revenue				-	-	-		
Operational Revenue Gains on disposal of Assets								
Other Gains	1							(100.09
Discontinued Operations	1							(100.0)
Operating Expenditure	460,436	110.618	24.0%	110,618	24.0%	70.795	13.6%	56.29
Employee related costs	134.276	47.865	35.6%	47.865	35.6%	22.298	17.4%	114.7
Remuneration of councillors	7.885	1,920	24.3%	1.920	24.3%	1.233	14.3%	55.7
Bulk purchases - electricity	95,960	27.858	29.0%	27.858	29.0%	25.407	27.0%	9.6
Inventory consumed	14,908	1,609	10.8%	1,609	10.8%	3,646	11.4%	(55.99
Debt impairment	51,096					-		
Depreciation and amortisation	80,030	17,206	21.5%	17,206	21.5%		-	(100.03
Interest	5,000	2,885	57.7%	2,885	57.7%	6,274	62.7%	(54.03
Contracted services	50,732	5,172	10.2%	5,172	10.2%	6,887	15.3%	(24.99
Transfers and subsidies			-		-	-	-	-
Irrecoverable debts written off		10		10				(100.09
Operational costs Losses on disposal of Assets	20,550	6,093	29.6%	6,093	29.6%	5,051	16.6%	20.6
Other Losses								
Surplus/(Deficit)	(94,346)	(68,082)		(68.082)		33.957		
Transfers and subsidies - capital (monetary allocations)	56.712	5.266	9.3%	5.266	9.3%	4.145	8.3%	27.1
Transfers and subsidies - capital (in-kind)							0.0%	
Surplus/(Deficit) after capital transfers and contributions	(37,634)	(62,816)		(62,816)		38,102		
Income Tax								
Surplus/(Deficit) after income tax	(37,634)	(62,816)		(62,816)		38,102		
Share of Surplus/Deficit attributable to Joint Venture	1 .							
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	(37,634)	(62,816)		(62,816)		38,102		
Share of Surplus/Deficit attributable to Associate								
Intercompany/Parent subsidiary transactions					-		-	-
Surplus/(Deficit) for the year	(37,634)	(62,816)		(62,816)		38,102		

Part 2: Capital Revenue and Expenditure

			2024/25			202	3/24	
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	ſ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	58.068	13,915	24.0%	13,915	24.0%	3,773	6.5%	268.8%
National Government	55,683	13.915	25.0%	13.915	25.0%	3.711	7.5%	275.0%
Provincial Government	-	,	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	55,683	13,915	25.0%	13,915	25.0%	3,711	7.5%	275.09
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,385	-	-	-	-	62	.7%	(100.0%
Capital Expenditure Functional	58,268	13,928	23.9%	13,928	23.9%	3,773	6.5%	269.29
Municipal governance and administration	700	-			-	62	1.4%	(100.0%
Executive and Council					-		-	
Finance and administration	700		-		-	62	1.4%	(100.0%
Internal audit					-		-	
Community and Public Safety	10,140	3,926	38.7%	3,926	38.7%	-	-	(100.0%
Community and Social Services	10,000	3,926	39.3%	3,926	39.3%		-	(100.0%
Sport And Recreation	140							
Public Safety		-						
Housing			-		-		-	-
Health								
Economic and Environmental Services	4,612	1,894	41.1%	1,894	41.1%	-	-	(100.0%
Planning and Development Road Transport	4.552							
Road Transport Environmental Protection	4,552	1,894	41.6%	1,894	41.6%			(100.0%
Trading Services	42.815	8,109	18.9%	8.109	18.9%	3,711	9.1%	118.59
Frading Services Energy sources	42,815	8,109	18.9%	8,109	18.9%	3,/11	9.1%	118.59
Energy sources Water Management	28.866	4.974	17.2%	4.974	17.2%			(100.0%
Waste Water Management	10.350	3,135	30.3%	3.135	30.3%	3.711	11.9%	(15.5%
Waste Water Management Waste Management	3,600	3,130	30.3%	3,130	30.3%	3,711	11.9%	(10.0%
Other	3,000							

			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					арргориации		appropriation	
Cash Flow from Operating Activities Receipts	389,780	37,525	9.6%	37,525	9.6%	95,997	23.7%	(60.9%)
Property rates	82,100	3,746	4.6%	3,746	4.6%	10,163	16.4%	(63.1%)
Service charges	115,135	13,643	11.8%	13,643	11.8%	19,465	15.6%	(29.9%)
Other revenue	35.396	15.681	44.3%	15.681	44.3%	(1.779)	(2.4%)	(981.6%)
Transfers and Subsidies - Operational	98.119	4.160	4.2%	4.160	4.2%	40.103	42.5%	(89.6%)
Transfers and Subsidies - Capital	56,712				-	27,987	56.2%	(100.0%)
Interest	2,318	295	12.7%	295	12.7%	58	3.3%	411.3%
Dividends								
Payments	(354,398)	(26,789)	7.6%	(26,789)	7.6%	(32,711)	8.8%	(18.1%)
Suppliers and employees	(349,398)	(26,789)	7.7%	(26,789)	7.7%	(32,711)	9.0%	(18.1%)
Finance charges	(5,000)	-		-		-	-	-
Transfers and grants								
Net Cash from/(used) Operating Activities	35,382	10,736	30.3%	10,736	30.3%	63,285	197.6%	(83.0%)
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables							-	
Decrease (increase) in non-current investments								
Payments	(58,068)	(16,077)	27.7%	(16,077)	27.7%	(7,883)	11.8%	104.0%
Capital assets	(58,068)	(16,077)	27.7%	(16,077)	27.7%	(7,883)	11.8%	104.0%
Net Cash from/(used) Investing Activities	(58,068)	(16,077)	27.7%	(16,077)	27.7%	(7,883)	11.8%	104.0%
Cash Flow from Financing Activities								
Receipts								
Short term loans								
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments	_		_	_				
Repayment of borrowing								
Net Cash from/(used) Financing Activities								
Net Increase/(Decrease) in cash held	(22,685)	(5,341)	23.5%	(5,341)	23.5%	55,403	(159.3%)	(109.6%)
Cash/cash equivalents at the year begin:	37.003	16.211	43.8%	16.211	43.8%	7.518	34.0%	115.6%
Cash/cash equivalents at the year end:	14,318	10,870	75.9%	10,870	75.9%	62,921	(497.5%)	(82.7%)

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	90 Days	To	tal		ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,115	1.7%	1,485	2.2%	1,022	1.5%	62,976	94.6%	66,599	12.5%				
Trade and Other Receivables from Exchange Transactions - Electricity	3,017	2.6%	3,477	3.0%	6,382	5.4%	104,549	89.0%	117,425	22.1%				
Receivables from Non-exchange Transactions - Property Rates	5,018	2.5%	4,072	2.0%	25,439	12.5%	168,917	83.0%	203,446	38.2%				
Receivables from Exchange Transactions - Waste Water Management	1,170	3.2%	996	2.7%	923	2.5%	33,734	91.6%	36,822	6.9%				
Receivables from Exchange Transactions - Waste Management	968	2.5%	877	2.3%	803	2.1%	35,747	93.1%	38,396	7.2%				
Receivables from Exchange Transactions - Property Rental Debtors	0	.5%	0	.5%	0	.5%	100	98.6%	102					
Interest on Arrear Debtor Accounts	1,537	2.8%	1,210	2.2%	1,200	2.2%	51,791	92.9%	55,737	10.5%	-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure														
Other	3		10	.1%	12	.1%	13,515	99.8%	13,540	2.5%				
Total By Income Source	12,827	2.4%	12,127	2.3%	35,782	6.7%	471,329	88.6%	532,065	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2,420	1.7%	3,002	2.2%	9,149	6.6%	124,372	89.5%	138,943	26.1%				
Commercial	2,663	3.4%	2,179	2.8%	6,824	8.7%	66,720	85.1%	78,385	14.7%				
Households	7,745	2.5%	6,947	2.2%	19,808	6.3%	280,237	89.0%	314,737	59.2%				
Other	-	-	-	-					-		-			-
Total By Customer Group	12,827	2.4%	12,127	2.3%	35,782	6.7%	471,329	88.6%	532,065	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10,602	11.1%	13,512	14.1%	6,090	6.4%	65,427	68.4%	95,631	31.1%
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	12,259	5.8%	3,258	1.5%	3,705	1.7%	192,613	90.9%	211,835	68.9%
Auditor-General	110	100.0%							110	
Other										
Medical Aid deductions										
Total	22,971	7.5%	16,770	5.5%	9,795	3.2%	258,040	83.9%	307,576	100.0%

013 253 7628 013 253 7711

ef Financial Officer

Mr J W Shabangu Mr A M Tshesane

Source Local Government Database

1. All figures in this report are unaudited.

### MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	T T		2024/25			202	23/24	
	Budget	First C	uarter	Year t	o Date	First 0	Quarter	İ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4,923,133	1,260,487	25.6%	1,260,487	25.6%	1,124,693	23.9%	12.1%
Exchange Revenue								
Service charges - Electricity	1,857,884	469,924	25.3%	469,924	25.3%	396,963	22.1%	18.4%
Service charges - Water	555,504	100,137	18.0%	100,137	18.0%	103,593	18.8%	(3.3%)
Service charges - Waste Water Management Service charges - Waste Management	171,486 215,236	37,691 42,854	22.0% 19.9%	37,691 42,854	22.0% 19.9%	37,373 40.374	22.8% 17.9%	.9%
Sale of Goods and Rendering of Services	17.097	42,654 5.353	31.3%	42,854 5.353	31.3%	3,923	20.6%	36.5%
Agency services	3.033	0,000	- 01.5%		01.074	709	23.9%	(100.0%)
Interest			-		-		-	
Interest earned from Receivables	370,781	91,585	24.7%	91,585	24.7%	76,268	24.8%	20.1%
Interest earned from Current and Non Current Assets	9,475	-	-		-	2,334	56.3%	(100.0%)
Dividends	210	1,419	676.2%	1,419	676.2%		-	(100.0%)
Rent on Land Rental from Fixed Assets	21.590	4.734	21.9%	4.734	21.9%	4.279	22.5%	10.6%
Rental from Fixed Assets Licence and permits	21,590	4,734	9.2%	4,734	21.9% 9.2%	4,2/9	12.1%	(22.0%)
Licence and permits  Operational Revenue	62.157	3,077	9.2% 5.0%	3.077	9.2%	3,425	12.1%	(22.0%)
Non-Exchange Revenue	02,107	3,011	5.0%	3,017	0.0%	3,423	0.110	(10.2%)
Property rates	865.768	206.932	23.8%	205.932	23.8%	185.810	21.2%	10.8%
Surcharges and Taxes		200,302	20.0%	200,502	200%	100,010	21.20	10.0%
Fines, penalties and forfeits	31,634	7,539	23.8%	7,539	23.8%	7,324	25.0%	2.9%
Licences or permits			-		-			
Transfer and subsidies - Operational	651,104	268,523	41.2%	268,523	41.2%	245,110	41.9%	9.6%
Interest	89,732	21,678	24.2%	21,678	24.2%	17,155	25.8%	26.4%
Fuel Levy	-		-		-		-	
Operational Revenue							-	
Gains on disposal of Assets Other Gains							-	
Discontinued Operations	1							
	5440404	4.050.004	00.70	4.050.004	00.70	050 504	47.50	20.00/
Operating Expenditure  Employee related costs	5,110,124	1,056,264 256,342	20.7% 22.0%	1,056,264 256,342	20.7% 22.0%	859,594 258,550	17.5% 24.3%	22.9%
Employee related costs  Remuneration of councillors	35.836	7.769	21.7%	256,342 7.769	21.7%	7.723	24.3%	(.9%)
Bulk purchases - electricity	1,669,349	551.688	33.0%	551.688	33.0%	273,088	16.5%	102.0%
Inventory consumed	271.696	36,637	13.5%	36.637	13.5%	33.752	16.3%	8.5%
Debt impairment	768.470			-		120.343	16.7%	(100.0%)
Depreciation and amortisation	311,957							
Interest	115,045	22,796	19.8%	22,796	19.8%	58,121	58.5%	(60.8%)
Contracted services	424,828	118,918	28.0%	118,918	28.0%	67,544	14.8%	76.1%
Transfers and subsidies	5,900	78	1.3%	78	1.3%	-	-	(100.0%)
Irrecoverable debts written off Operational costs	129,639 210.003	62.036	29.5%	62.036	29.5%	40.472	18.7%	53.3%
Uperational costs Losses on disposal of Assets	210,003	62,036	29.5%	62,036	29.5%	40,4/2	18.7%	53.3%
Other Losses	1.000							
Surplus/(Deficit)	(186,991)	204.223		204.223		265.099		
Transfers and subsides - capital (monetary allocations)	204.378	46.034	22.5%	46.034	22.5%	47.192	21.8%	(2.5%)
Transfers and subsidies - capital (in-kind)	10,000	40,034	22.0%	40,034	22.0%	47,152	21.0.0	(2.0%)
Surplus/(Deficit) after capital transfers and contributions	27,387	250,258		250,258		312,292		
Income Tax	-							
Surplus/(Deficit) after income tax	27,387	250,258		250,258		312,292		
Share of Surplus/Deficit attributable to Joint Venture	-							
Share of Surplus/Deficit attributable to Minorities	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27,387	250,258		250,258		312,292		
Share of Surplus/Deficit attributable to Associate					-			
Intercompany/Parent subsidiary transactions	<u> </u>	·	-	-	·	-	-	-
Surplus/(Deficit) for the year	27,387	250,258		250,258		312,292		

Part 2: Capital Revenue and Expenditure

•			2024/25			202	3/24	
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	Ī
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	to Q1 of 2024/25
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	209,616	39,698	18.9%	39,698	18.9%	40,340	17.2%	(1.6%)
National Government	202,606	39,406	19.4%	39,406	19.4%	40,340	18.7%	(2.3%)
Provincial Government	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	202,606	39,406	19.4%	39,406	19.4%	40,340	18.7%	(2.3%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,010	292	4.2%	292	4.2%	-	-	(100.0%)
Capital Expenditure Functional	209,616	39,698	18.9%	39,698	18.9%	40,340	16.7%	(1.6%)
Municipal governance and administration	6,470	145	2.2%	145	2.2%			(100.0%)
Executive and Council	135	67	49.6%	67	49.6%		-	(100.0%)
Finance and administration	6,335	78	1.2%	78	1.2%			(100.0%)
Internal audit			-				-	
Community and Public Safety	135	148	109.3%	148	109.3%	-	-	(100.0%)
Community and Social Services	135	148	109.3%	148	109.3%			(100.0%)
Sport And Recreation								
Public Safety			-		-		-	-
Housing								
Health		-			-			
Economic and Environmental Services	31,104	721	2.3%	721	2.3%	-	-	(100.0%)
Planning and Development	270							
Road Transport	30,834	721	2.3%	721	2.3%			(100.0%)
Environmental Protection			-				-	
Trading Services	171,907	38,685	22.5%	38,685	22.5%	40,340	18.6%	(4.1%)
Energy sources	26,026	3,744	14.4%	3,744	14.4%	4,630	6.7%	(19.1%)
Water Management	63,746	17,648	27.7%	17,648	27.7%	18,005	28.1%	(2.0%)
Waste Water Management	82,000	17,293	21.1%	17,293	21.1%	16,864	20.6%	2.5%
Waste Management	135					840	84.0%	(100.0%)
Other		-						-

			2024/25			202	23/24	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities Receipts	4,246,598	1,009,989	23.8%	1,009,989	23.8%	915,354	22.3%	10.3%
Property rates	692,614	131,385	19.0%	131,385	19.0%	120,446	17.2%	9.1%
Service charges	2,612,844	449,008	17.2%	449,008	17.2%	405,693	18.5%	10.7%
Other revenue	133.439	55.827	41.8%	55.827	41.8%	22.592	5.5%	147.1%
Transfers and Subsidies - Operational	612,525	271,232	44.3%	271,232	44.3%	256,567	43.9%	5.7%
Transfers and Subsidies - Capital	185,544	102,430	55.2%	102,430	55.2%	110,056	50.9%	(6.9%)
Interest	9,632							
Dividends		106		106	-	-	-	(100.0%)
Payments	(4,058,136)	(799,180)	19.7%	(799,180)	19.7%	(666,211)	17.2%	20.0%
Suppliers and employees	(3,937,191)	(799,180)	20.3%	(799,180)	20.3%	(666,211)	17.6%	20.0%
Finance charges	(115,045)				-			-
Transfers and grants	(5,900)							
Net Cash from/(used) Operating Activities	188,462	210,809	111.9%	210,809	111.9%	249,142	113.2%	(15.4%)
Cash Flow from Investing Activities								
Receipts		_	_	_	_	_	_	
Proceeds on disposal of PPF								
Decrease (Ingresse) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments							-	-
Payments	(190.882)	(57,943)	30.4%	(57,943)	30.4%	(62.833)	26.8%	(7.8%)
Capital assets	(190,882)	(57,943)	30.4%	(57,943)	30.4%	(62,833)	26.8%	(7.8%)
Net Cash from/(used) Investing Activities	(190,882)	(57,943)	30.4%	(57,943)	30.4%	(62,833)	26.8%	(7.8%)
Cash Flow from Financing Activities								
Receipts								
Short term loans		-	-	-		-		
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments			_	_		_		
Repayment of borrowing								
Net Cash from/(used) Financing Activities		-						
	(0.400)	450.000	(0.045.50()	450.000	40 045 F0()	400.000	4 040 000	
Net Increase/(Decrease) in cash held	(2,420)	152,866	(6,315.5%)	152,866	(6,315.5%)	186,309	(1,310.8%)	(18.0%)
Cash/cash equivalents at the year begin:	17,554	48,130	274.2%	48,130	274.2%	36,223	127.2%	32.9%
Cash/cash equivalents at the year end:	15,134	198,136	1,309.2%	198,136	1,309.2%	222,478	1,559.8%	(10.9%)

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35,440	1.7%	26,804	1.3%	23,264	1.1%	1,962,264	95.8%	2,047,771	22.0%				
Trade and Other Receivables from Exchange Transactions - Electricity	138,382	7.3%	88,165	4.6%	58,580	3.1%	1,620,736	85.0%	1,905,863	20.5%				
Receivables from Non-exchange Transactions - Property Rates	58,544	4.7%	32,196	2.6%	28,591	2.3%	1,125,833	90.4%	1,245,165	13.4%				
Receivables from Exchange Transactions - Waste Water Management	13,486	1.8%	9,487	1.3%	8,181	1.1%	699,107	95.7%	730,262	7.8%				
Receivables from Exchange Transactions - Waste Management	14,517	2.5%	10,643	1.9%	9,886	1.7%	539,763	93.9%	574,809	6.2%				
Receivables from Exchange Transactions - Property Rental Debtors	1,201	39.8%	1				1,818	60.2%	3,019					
Interest on Arrear Debtor Accounts	37,896	3.3%	37,345	3.3%	39,755	3.5%	1,033,445	90.0%	1,148,439	12.3%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-			-					-	-		
Other	144		171		62		1,649,521	100.0%	1,649,898	17.7%				
Total By Income Source	299,608	3.2%	204,812	2.2%	168,319	1.8%	8,632,486	92.8%	9,305,225	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	11,524	7.1%	8,298	5.1%	5,064	3.1%	138,091	84.7%	162,977	1.8%				
Commercial	175,406	2.3%	144,545	1.9%	130,049	1.7%	7,257,479	94.2%	7,707,478	82.8%				
Households	112,679	7.9%	51,969	3.6%	33,206	2.3%	1,236,917	86.2%	1,434,771	15.4%		-		
Other		-	-			-					-	-		-
Total By Customer Group	299,608	3.2%	204,812	2.2%	168,319	1.8%	8,632,486	92.8%	9,305,225	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			548,131	9.1%	21,086	.3%	5,466,161	90.6%	6,035,378	69.09
Bulk Water							53,716	100.0%	53,716	.69
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions							0	100.0%	0	
Loan repayments										
Trade Creditors	35,578	1.3%	8,756	.3%	190		2,608,412	98.3%	2,652,936	30.39
Auditor-General										
Other										
Medical Aid deductions		-				-		-		
Total	35,578	.4%	556,887	6.4%	21,276	.2%	8,128,290	93.0%	8,742,031	100.09

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All figures in this report are unaudited.

## MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2024/25			200	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Operating Revenue and Expenditure								
Operating Revenue	631,427	234,313	37.1%	234,313	37.1%	249,974	63.8%	(6.3%)
Exchange Revenue		-						
Service charges - Electricity								
Service charges - Water						-		
Service charges - Waste Water Management	3,150	63	2.0%	63	2.0%	937	93.7%	(93.2%)
Service charges - Waste Management					-	-		
Sale of Goods and Rendering of Services	39				-		-	-
Agency services							-	
Interest Interest earned from Receivables					-			
Interest earned from Receivables Interest earned from Current and Non Current Assets	26.323	2.681	10.2%	2.681	10.2%	2.741	13.0%	(2.2%)
Dividends	20,323	2,001	10.2 %	2,001	10.2 /6	2,141	13.0.0	(2.2 %)
Rent on Land								
Rental from Fixed Assets	210							
Licence and permits	945	129	13.6%	129	13.6%	38	5.5%	235.1%
Operational Revenue	12,192	4,202	34.5%	4,202	34.5%	3,713	15.1%	13.2%
Non-Exchange Revenue								
Property rates					-			
Surcharges and Taxes					-	-		
Fines, penalties and forfeits					-		-	-
Licences or permits					-		-	-
Transfer and subsidies - Operational	588,568	227,238	38.6%	227,238	38.6%	242,545	70.5%	(6.3%)
Interest Fuel Levy					-		-	
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
Discontinued Operations								
Operating Expenditure	647.662	161.748	25.0%	161,748	25.0%	194,044	48.3%	(16.6%)
Employee related costs	238.516	53.850	22.6%	53.850	22.6%	52.071	22.5%	3.4%
Remuneration of councillors	16,740	3,597	21.5%	3,597	21.5%	3,543	22.2%	1.5%
Bulk purchases - electricity					-	-		-
Inventory consumed	3,797	391	10.3%	391	10.3%	97	3.4%	304.3%
Debt impairment		-		-	-	-		-
Depreciation and amortisation	28,162 1.554	5,679	20.2%	5,679	20.2%	6,020	22.4%	(5.7%)
Interest Contracted seniores	1,554 38,926	7.742	19.9%	7.742	19.9%	13.723	32.6%	(43.6%)
Transfers and subsidies	245.431	7,742	30.4%	7,742	30.4%	104.052	1.342.6%	(28.4%)
Irrecoverable debts written off	240,401	14,001	55.474	14,001	50.474	104,002	1,542.010	(20.4%)
Operational costs	74,535	15,938	21.4%	15,938	21.4%	14,540	20.0%	9.6%
Losses on disposal of Assets					-		-	
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16,235)	72,564		72,564		55,930		
Transfers and subsidies - capital (monetary allocations)	2,597	219	8.4%	219	8.4%	329	13.2%	(33.6%)
Transfers and subsidies - capital (in-kind)								
Surplus/(Deficit) after capital transfers and contributions	(13,638)	72,783		72,783		56,259		
Income Tax								
Surplus/(Deficit) after income tax	(13,638)	72,783		72,783		56,259		
Share of Surplus/Deficit attributable to Joint Venture	-	-					-	
Share of Surplus/Deficit attributable to Minorities								-
Surplus/(Deficit) attributable to municipality	(13,638)	72,783		72,783		56,259		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	(13,638)	72.783		72,783		56,259		·

Part 2: Capital Revenue and Expenditure

			2024/25				3/24	l
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	Ī
t thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/2- to Q1 of 2024/2
Capital Revenue and Expenditure								
Source of Finance	500			_		_		
	500	•	-					
National Government		-	-	-	-	-		
	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm A		-	-	-	-	-		
Transfers recognised - capital	500	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	
Capital Expenditure Functional	3,620	27	.7%	27	.7%	10	.1%	161
Municipal governance and administration	3,620	27	.7%	27	.7%	10	.1%	161
Executive and Council								
Finance and administration	3,620	27	.7%	27	.7%	10	.1%	16
Internal audit					-			
Community and Public Safety		-		-		-		
Community and Social Services								
Sport And Recreation								
Public Safety					-			
Housing					-			
Health					-			
Economic and Environmental Services								
Planning and Development					-			
Road Transport								
Environmental Protection								
Trading Services								
Energy sources								
Water Management								
Waste Water Management								
Waste Management								
Other		_						

			2024/25			202	23/24	
	Budget	First 0	Quarter	Year t	to Date	First	Quarter	Ī
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	634,024	350,067	55.2%	350,067	55.2%	243,755	61.8%	43.6%
Property rates								
Service charges	3.150	72	2.3%	72	2.3%	1.077	107.7%	(93.4%)
Other revenue	1.235	28.118	2.276.0%	28.118	2.276.0%	69	5.2%	40.496.4%
Transfers and Subsidies - Operational	600.718	313.062	52 1%	313.062	52 1%	192 127	54.8%	62.9%
Transfers and Subsidies - Capital	2,597	6,934	267.0%	6.934	267.0%	49.110	239.7%	(85.9%)
Interest	26.323	1,881	7.1%	1.881	7.1%	1.372	6.5%	37.1%
Dividends		.,						
Payments	(619,613)	(29,327)	4.7%	(29.327)	4.7%	(81,202)	21.7%	(63,9%)
Suppliers and employees	(619.613)	(29.327)	4.7%	(29.327)	4.7%	(81,202)	21.7%	(63.9%)
Finance charges					-		-	
Transfers and grants								
Net Cash from/(used) Operating Activities	14,411	320,740	2,225.7%	320,740	2,225.7%	162,553	834.6%	97.3%
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE				-				
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(3,620)		_	-				-
Capital assets	(3,620)							
Net Cash from/(used) Investing Activities	(3,620)		-		-			
	(1)1117							
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans								
Borrowing long term/refinancing	-			-	-	-	-	-
Increase (decrease) in consumer deposits								
Payments	-	-	-	-		-	-	-
Repayment of borrowing  Net Cash from/(used) Financing Activities	-			-			-	
Net Increase/(Decrease) in cash held	10,791	320,740	2,972.3%	320,740	2,972.3%	162,553	1,451.3%	97.3%
Cash/cash equivalents at the year begin:	255,951	148,647	58.1%	148,647	58.1%	243,687	95.2%	(39.0%)
	266.742	488.623	183.2%			406.240		20.39

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

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-			-					
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Refirement deductions										
Loan repayments										
Trade Creditors	12	12.0%					87	88.0%	99	100.09
Auditor-General										
Other	-									
Medical Aid deductions		-			-					
Total	12	12.0%					87	88.0%	99	100.09

Medical Aid deductions	-			
Total	12	12.0%		
Contact Details				
Municipal Manager	Mr Ca Habile		017 801 7008	
Chief Financial Officer	Mr Zakhele Robert	Buthelezi	017 801 7013	

All figures in this report are unaudited.

#### MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

			2024/25				23/24	1
	Budget	First (	Quarter	Year t	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/29
Operating Revenue and Expenditure								
Operating Revenue	3,300,378	777,492	23.6%	777,492	23.6%	639,775	20.7%	21.5%
Exchange Revenue								
Service charges - Electricity	994,107	195,623	19.7%	195,623	19.7%	104,572	11.9%	87.15
Service charges - Water	714,085	128,453	18.0%	128,453	18.0%	91,504	13.6%	40.45
Service charges - Waste Water Management	182,706	40,720	22.3%	40,720	22.3%	36,383	21.1%	11.9
Service charges - Waste Management	180,036	38,913	21.6%	38,913	21.6%	34,919	20.3%	11.4
Sale of Goods and Rendering of Services	6,455	1,280	19.8%	1,280	19.8%	1,693	33.1%	(24.49
Agency services								
Interest								
Interest earned from Receivables	213,599	63,963	29.9%	63,963	29.9%	63,936	31.4%	
Interest earned from Current and Non Current Assets	16,375	1,650	10.1%	1,650	10.1%	5,111	32.7%	(67.7%
Dividends Rent on Land	25	171	683.1%	171	683.1%			(100.0%
	3						40.00	05.70
Rental from Fixed Assets	5,698	1,941	34.1%	1,941	34.1%	992	18.3%	95.75
Licence and permits						-		
Operational Revenue	5,851	692	11.8%	692	11.8%	170	1.5%	306.15
Non-Exchange Revenue								
Property rates	445,250	96,861	21.8%	96,861	21.8%	97,766	23.0%	(.9%
Surcharges and Taxes	-				-		-	-
Fines, penalties and forfeits	19,836	2,268	11.4%	2,268	11.4%	901	2.3%	151.85
Licences or permits							-	
Transfer and subsidies - Operational	492,163	196,342	39.9%	196,342	39.9%	198,124	43.3%	(.9%
Interest	21,688	8,625	39.8%	8,625	39.8%	3,703	17.1%	132.99
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets	2,500				-		-	-
Other Gains	-				-		-	-
Discontinued Operations		-		-	-	-		
Operating Expenditure	3,988,528	917,276	23.0%	917,276	23.0%	880,096	29.1%	4.2%
Employee related costs	787.368	169.598	21.5%	169.598	21.5%	156.158	23.0%	8.69
Remuneration of councillors	35.480	7.706	21.7%	7.706	21.7%	2.179	6.4%	253.75
Bulk purchases - electricity	853.967	435.823	51.0%	435.823	51.0%	334.602	44.2%	30.39
Inventory consumed	515,279	140,229	27.2%	140,229	27.2%	140,347	27.8%	(.1%
Debt impairment	988.750						-	
Decreciation and amortisation	165.837	32.522	19.6%	32.522	19.6%	31.646	15.4%	2.89
Interest	140.087	48,044	34.3%	48,044	34.3%	117.183	83.7%	(59.0%
Contracted services	329,863	55,895	16.9%	55,895	16.9%	76,523	25.1%	(27.0%
Transfers and subsidies	28,361	9,619	33.9%	9,619	33.9%	4,802	16.9%	100.35
Irrecoverable debts written off								
Operational costs	143,537	17,841	12.4%	17,841	12.4%	16,655	11.6%	7.19
Losses on disposal of Assets					-		-	-
Other Losses	-					1	-	(100.0%
Surplus/(Deficit)	(688,150)	(139,784)		(139.784)		(240,322)		
			20.00		20.00		40.00	92.8%
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	117,651	36,326	30.9%	36,326	30.9%	18,840	16.9%	92.87
I ransters and subsidies - capital (in-kind)								
Surplus/(Deficit) after capital transfers and contributions	(570,499)	(103,458)		(103,458)		(221,482)		
Income Tax			-					
Surplus/(Deficit) after income tax	(570,499)	(103,458)		(103,458)		(221,482)		
Share of Surplus/Deficit attributable to Joint Venture			-					
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	(570,499)	(103,458)		(103,458)		(221,482)		
Share of Surplus/Deficit attributable to Associate						. ,,		
Intercompany/Parent subsidiary transactions	1							
Surplus/(Deficit) for the year	(570,499)	(103,458)		(103,458)		(221,482)		

Part 2: Capital Revenue and Expenditure

appropriation Expenditure Main Expenditure Expenditure Expenditure Supernditure Expenditure Supernditure Expenditure Expenditure Supernditure Supern			Т	23/24	2023				2024/25			•
R thousands		ſ	_	Quarter	First 0	te	r to Date	Year	Quarter	First 0	Budget	
Capital Revenue and Expenditure   273,853   49,631   18.1%   49,631   18.1%   49,631   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   40,548   18.1%   18.1%   40,548   40,548	ure as to nain	Q1 of 2023 to Q1 of 202	as to	Total Expenditure as % of main		enditure as 6 of main	%		Main			
Source of Finance	ation		on	appropriation		propriation	арр					R thousands
National Comment   114,053   38,294   33,8%   39,291												Capital Revenue and Expenditure
Prevent Comment	37.7%	6.	.7%	37.7%	46,548	18.1%		49,631	18.1%	49,631	273,653	Source of Finance
District Municipal   Transfers recognized - capital   Security	34.5%	(4.	.5%	34.5%	39,917	33.6%		38,294	33.6%	38,294	114,053	National Government
Transfer and subdeside- capital immorary also (Departm A Transfer recognised - capital Borowing Islamming invented funds 119,600 11,337 7,1% 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 7,1% 6,531 11,337 11,	-		-	-	-	-		-	-	-	-	Provincial Government
Transfers recognised - capital   114,033   38,294   33,6%	-		-	-	-	-			-	-	-	
Browning   Browning	-		-	-	-	-		-		-	-	
Internally generated basis   199,000   11,337   7,1%   6,531   18,1%   49,651   18,1%   49,651   18,1%   49,651   18,1%   49,651   18,1%   49,651   18,1%   49,651   18,1%   49,651   18,1%   49,651   18,1%   49,651   18,1%   49,651   19,1%   19,	34.5%	(4.	.5%	34.5%	39,917	33.6%		38,294	33.6%	38,294	114,053	Transfers recognised - capital
Capital Expenditure Functional   273,903   48,631   18.1%   49,631   18.1%   48,663   Municipal governance and administration   37,909   447   1.2%   447   1.2%   2.29   11.5	-		-	-	-	-			-	-	-	Borrowing
Municipal governance and administration   37,559   447   1.2%   2.29	84.3%	71	.3%	84.3%	6,631	7.1%		11,337	7.1%	11,337	159,600	Internally generated funds
Execute and Canzel 300 19 6.2% 19 6.2% 115 115 115 115 115 115 115 115 115 11	28.2%	2	.2%	28.2%	48,663	18.1%	1	49,631	18.1%	49,631	273,903	Capital Expenditure Functional
Finance and administration   58,700   438   12%   428   12%   2,114	26.1%	(80.										
Internal acut	8.8%	(83										
Community and Public Safety	29.2%	(79	3.2%	29.2%	2,114	1.2%	3	428	1.2%	428	36,750	
Community and Social Services 19,193 8 1% 8 1%	-					-			-			
Sport And Recentation 7,000 Public State 1	-	(100.	-	-	-							
Public Sidely	-	(100				.1%	3	8	.1%	8		
Housing	-				-	-					7,000	
Health	-					-						
Economic and Environmental Services   67.626   15.703   22.3%   15.703   22.3%   18.554	-					-						
Planning and Development   157,09   15,700   27,4%   15,700   27,4%   15,700   27,4%   15,700   27,4%   15,700   27,4%   15,700   27,4%   15,700   27,4%   15,700   27,4%	-				-	-						
Road Transport   10,150   4,602   Entertamental Potention   12,277   33,473   22,8%   33,473   22,0%   27,800   Energy sources   67,200   23,099   34,5%   23,099   34,5%   20,094   34,5%   20,094   34,5%   20,094   34,5%   20,094   34,5%   20,094   34,5%   20,094   34,5%   20,094   34,5%   20,094   20,000	27.0%	(15.										
Enterconnel Protection Trading Services 152.277 33.473 22.9% 33.473 22.9% 27.586 Entry sources 67.90 23.99 34.9% 23.99 34.9% 20.99 Water Newsperser 30,000	30.7%	12				27.4%	5	15,703	27.4%	15,703		
Trading Services         152,277         33,473         22,0%         33,473         22,0%         27,880           Energy sources         67,380         20,999         34,3% <td>20.8%</td> <td>(100</td> <td></td> <td></td> <td>4,632</td> <td>-</td> <td>1</td> <td></td> <td></td> <td></td> <td>10,150</td> <td></td>	20.8%	(100			4,632	-	1				10,150	
Energy sources 67,390 23,099 34,3% 23,099 34,3% 20,694 Water Management 30,000 5,736												
Water Management 30,000 5,736	32.9% 42.5%	20										
	19.1%	(100				34.3%	,					
	13.176	100	C 176	19.1%		7.00	.					
Waste Management 16,804 7,354 43,8% 7,354 43,8% -		(100			1,450							
Waste Management 10,004 7,304 43,079 - 0.004 7,304 43,079 - 0.004 7,304 43,079 - 0.004 7,3		(100					. [					

			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/2
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities Receipts	3,292,150	701,547	21.3%	701,547	21.3%	630,125	23.3%	11.3%
Property rates	421,981	81,382	19.3%	81,382	19.3%	76,715	22.6%	6.1%
Service charges	2,206,114	351,102	15.9%	351,102	15.9%	275,702	16.1%	27.3%
Other revenue	37.841	10.974	29.0%	10.974	29.0%	10.290	15.2%	6.7%
Transfers and Subsidies - Operational	492,163	209,494	42.6%	209,494	42.6%	208,653	45.6%	.4%
Transfers and Subsidies - Capital	117,651	46,587	39.6%	46,587	39.6%	53,814	48.3%	(13.4%)
Interest	16,375	2,008	12.3%	2,008	12.3%	4,951	31.7%	(59.4%)
Dividends	25	-			-	-	-	-
Payments	(2,796,944)	(406,245)	14.5%	(406,245)	14.5%	(337,440)	13.0%	20.4%
Suppliers and employees	(2,796,944)	(406,245)	14.5%	(406,245)	14.5%	(337,440)	13.7%	20.4%
Finance charges					-			-
Transfers and grants								
Net Cash from/(used) Operating Activities	495,206	295,302	59.6%	295,302	59.6%	292,686	263.0%	.9%
Cash Flow from Investing Activities								
Receints						14,670		(100.0%)
Proceeds on disposal of PPE								(1220)
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables						-	-	-
Decrease (increase) in non-current investments						14,670		(100.0%)
Payments	(192,253)	(56,009)	29.1%	(56,009)	29.1%	(74,006)	42.9%	(24.3%)
Capital assets	(192,253)	(56,009)	29.1%	(56,009)	29.1%	(74,006)	42.9%	(24.3%)
Net Cash from/(used) Investing Activities	(192,253)	(56,009)	29.1%	(56,009)	29.1%	(59,336)	34.4%	(5.6%)
Cash Flow from Financing Activities								
Receipts								
Short term loans								
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments							-	
Repayment of borrowing							-	-
Net Cash from/(used) Financing Activities		-						-
Net Increase/(Decrease) in cash held	302,952	239,294	79.0%	239,294	79.0%	233,350	(380,0%)	2.5%
	256.446	26,162	10.2%	26.162	10.2%	174.234	(300.0%)	(85.0%
Cash/cash equivalents at the year begin:								
Cash/cash equivalents at the year end:	559,398	265,053	47.4%	265,053	47.4%	356,081	182.6%	(25.6%

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb			Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														l
Trade and Other Receivables from Exchange Transactions - Water	53,121	4.8%	21,170	1.9%	20,056	1.8%	1,007,913	91.4%	1,102,260	30.7%	(80,754)	(7.3%)		
Trade and Other Receivables from Exchange Transactions - Electricity	53,130	11.5%	14,805	3.2%	11,640	2.5%	380,850	82.7%	460,425	12.8%	(23,433)	(5.1%)		
Receivables from Non-exchange Transactions - Property Rates	27,184	7.7%	10,370	2.9%	9,549	2.7%	306,371	86.7%	353,474	9.8%	(10,329)	(2.9%)		
Receivables from Exchange Transactions - Waste Water Management	14,216	3.6%	8,477	2.1%	8,084	2.0%	368,120	92.3%	398,898	11.1%	(31,091)	(7.8%)		
Receivables from Exchange Transactions - Waste Management	12,362	3.4%	7,949	2.2%	7,512	2.0%	339,863	92.4%	367,686	10.2%	(27,380)	(7.4%)		
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	21,937	2.5%	24,698	2.8%	24,348	2.8%	805,782	91.9%	876,765	24.4%	-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-		-	-		-			
Other	299	.9%	438	1.3%	515	1.5%	32,484	96.3%	33,736	.9%	(7,442)	(22.1%)		
Total By Income Source	182,249	5.1%	87,908	2.4%	81,703	2.3%	3,241,384	90.2%	3,593,244	100.0%	(180,428)	(5.0%)		-
Debtors Age Analysis By Customer Group														
Organs of State	7,840	14.7%	2,863	5.4%	1,978	3.7%	40,773	76.3%	53,455	1.5%				
Commercial	60,548	20.6%	8,872	3.0%	7,523	2.6%	216,823	73.8%	293,765	8.2%	(172)	(.1%)		
Households	113,861	3.5%	76,173	2.3%	72,202	2.2%	2,983,788	91.9%	3,246,024	90.3%	(180,257)	(5.6%)		
Other			-			-		-	-		-			
Total By Customer Group	182,249	5.1%	87,908	2.4%	81,703	2.3%	3,241,384	90.2%	3,593,244	100.0%	(180,428)	(5.0%)		-

Part 5: Creditor Age Analysis

-	0 - 30 Days		31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	149,140	7.2%	192,456	9.3%	183,404	8.9%	1,541,101	74.6%	2,066,101	34.6%
Bulk Water	7,190	5.2%	7,469	5.4%	7,324	5.3%	117,325	84.2%	139,308	2.3%
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	63,537	1.7%	54,331	1.4%	21,795	.6%	3,634,119	96.3%	3,773,783	63.1%
Auditor-General										
Other										
Medical Aid deductions		-				-		-		
Total	219,868	3.7%	254,257	4.3%	212,523	3.6%	5,292,544	88.5%	5,979,192	100.0%

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All figures in this report are unaudited.

#### MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiorure			2024/25			202	3/24	
	Budget	First (	Quarter	Year t	o Date	First (	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,247,229	372,508	29.9%	372,508	29.9%	291,032	25.7%	28.0%
Exchange Revenue								
Service charges - Electricity	507,626	136,115	26.8%	136,115	26.8%	118,681	25.4%	14.7%
Service charges - Water	78,122	20,176	25.8%	20,176	25.8%	(18,283)	(21.7%)	(210.4%)
Service charges - Waste Water Management	71,223	20,799	29.2%	20,799	29.2%	15,391	36.1%	35.1%
Service charges - Waste Management Sale of Goods and Rendering of Services	53,900 1,618	15,195 604	28.2% 37.3%	15,195 604	28.2% 37.3%	7,300 338	22.0% 10.7%	108.2% 78.4%
Agency services	1,010	004	37.376	004	37.339	336	10.736	70.470
Interest								
Interest earned from Receivables	83,241					31,361	26.9%	(100.0%)
Interest earned from Current and Non Current Assets	1,078	54	5.0%	54	5.0%	326	51.1%	(83.4%)
Dividends	-		-	-	-	-	-	-
Rent on Land				-		-		
Rental from Fixed Assets	2,849	652	22.9%	652	22.9%	545	21.8%	19.6%
Licence and permits Operational Revenue	50 275	2 34	3.3% 12.5%	2 34	3.3% 12.5%	2 64	17.3%	(5.0%)
Non-Exchange Revenue	2/5	34	12.5%	34	12.5%	64	17.3%	(46.1%)
Property rates	219.697	61.979	28.2%	61.979	28.2%	64.823	31.9%	(4.4%)
Surcharges and Taxes	219,097	61,9/9	20.2%	61,9/9	20.2%	64,623	31.9%	(4.4%)
Fines, penalties and forfeits	2.865	467	16.3%	467	16.3%	167	3.7%	180.2%
Licences or permits	4					2		(100.0%)
Transfer and subsidies - Operational	185,568	77,656	41.8%	77,656	41.8%	70,316	40.4%	10.4%
Interest	39,113	38,776	99.1%	38,776	99.1%			(100.0%)
Fuel Levy	-				-		-	
Operational Revenue	-							
Gains on disposal of Assets Other Gains					-			
Discontinued Operations								
· ·								
Operating Expenditure	1,621,919	323,111	19.9%	323,111	19.9%	383,224	28.1% 27.0%	(15.7%)
Employee related costs Remuneration of councillors	338,791 14.435	314 2.095	.1%	314 2.095	.1%	88,030 4,102	27.0%	(99.6%)
Bulk purchases - electricity	574.872	256.881	44.7%	256.881	44.7%	196,201	29.5%	30.9%
Inventory consumed	82,506	3,983	4.8%	3.983	4.8%	5.368	6.7%	(25.8%)
Debt impairment	206,986	-						()
Depreciation and amortisation	57,511					12,130	14.7%	(100.0%)
Interest	68,256	18,623	27.3%	18,623	27.3%	38,138	52.1%	(51.2%)
Contracted services	128,086	26,103	20.4%	26,103	20.4%	18,000	14.5%	45.0%
Transfers and subsidies			-					400.00
Irrecoverable debts written off Operational costs	77,654 72,823	5,244 9,868	6.8%	5,244 9.868	6.8%	21.251	.4% 35.8%	120,991.8% (53.6%)
Losses on disposal of Assets	12,023	9,000	13.0%	9,000	13.0%	21,251	30.6%	(53.6%)
Other Losses								
Surplus/(Deficit)	(374,689)	49,397		49,397		(92,191)		
Transfers and subsidies - capital (monetary allocations)	50.113	11.746	23.4%	11.746	23.4%	(32,131)		(100.0%)
Transfers and subsidies - capital (in-kind)	50,113	,140	23.4.0					(103.039)
Surplus/(Deficit) after capital transfers and contributions	(324,576)	61,143		61,143		(92,191)		
Income Tax								
Surplus/(Deficit) after income tax	(324,576)	61,143		61,143		(92,191)		
Share of Surplus/Deficit attributable to Joint Venture								
Share of Surplus/Deficit attributable to Mincrities			-	-	-	-		
Surplus/(Deficit) attributable to municipality	(324,576)	61,143		61,143		(92,191)		
Share of Surplus/Deficit attributable to Associate								
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(324,576)	61,143		61,143		(92,191)		

Part 2: Capital Revenue and Expenditure

			2024/25			202	3/24	
	Budget	First C	Quarter	Year t	o Date	First (	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	73.863	14,210	19.2%	14.210	19.2%	17.322	22.9%	(18.0%
National Government	60.113	12.953	21.5%	12.953	21.5%	4.550	11.2%	184.79
Provincial Government		,	-	-		-	-	-
District Municipality		-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	60,113	12,953	21.5%	12,953	21.5%	4,550	11.2%	184.79
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13,750	1,257	9.1%	1,257	9.1%	12,773	36.4%	(90.2%
Capital Expenditure Functional	73,863	14,210	19.2%	14,210	19.2%	17,322	22.9%	(18.0%
Municipal governance and administration	13,700	1,257	9.2%	1,257	9.2%	3,843	22.6%	(67.3%
Executive and Council	1,500		-				-	
Finance and administration	12,200	1,257	10.3%	1,257	10.3%	3,843	22.6%	(67.3%
Internal audit			-		-		-	-
Community and Public Safety	8,850	902	10.2%	902	10.2%	-		(100.0%
Community and Social Services	8,800	902	10.3%	902	10.3%		-	(100.09
Sport And Recreation	50		-				-	
Public Safety		-			-			
Housing			-				-	
Health							-	
Economic and Environmental Services	10,000	-	-			-		-
Planning and Development								-
Road Transport Environmental Protection	10,000							
Trading Services	41,313	12.051	29.2%	12.051	29.2%	13,480	23.2%	(10.6%
Frading Services Energy sources	41,313 26,184	12,051	29.2%	12,051	29.2%	13,480	23.2%	12.564.9
Energy sources Water Management	3,234	1,739	53.8%	1,739	53.8%	4.468	15.4%	(61.19
Waste Water Management	2,500	1,735	33.0 /6	1,135	33.0 %	4,400	10.476	(01.13
Waste Water Management Waste Management	9,396	30	.3%	. 30	.3%	8.930	49.1%	(99.79
Other	5,350	-		-	.3/8	0,530	43.170	(33.7 %

			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					арргориации		appropriation	
Cash Flow from Operating Activities Receipts	1,123,030	334,186	29.8%	334,186	29.8%	280,909	29.1%	19.0%
Property rates	175,758	30,223	17.2%	30,223	17.2%	45,113	22.9%	(33.0%)
Service charges	568,696	133,422	23.5%	133,422	23.5%	127,253	23.4%	4.8%
Other revenue	102.703	13.151	12.8%	13.151	12.8%	(19.734)	(207.1%)	(166.6%)
Transfers and Subsidies - Operational	185,568	79,173	42.7%	79,173	42.7%	70,325	40.4%	12.6%
Transfers and Subsidies - Capital	50,113	78,019	155.7%	78,019	155.7%	57,821	142.3%	34.9%
Interest	40,191	199	.5%	199	.5%	131		51.8%
Dividends								
Payments	(1,048,787)	(210,331)	20.1%	(210,331)	20.1%	(143,446)	11.9%	46.6%
Suppliers and employees	(980,531)	(210,331)	21.5%	(210,331)	21.5%	(143,446)	11.9%	46.6%
Finance charges	(68,256)			-		-	-	
Transfers and grants								
Net Cash from/(used) Operating Activities	74,243	123,855	166.8%	123,855	166.8%	137,463	(56.3%)	(9.9%)
Cash Flow from Investing Activities								
Receipts		-					-	
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(73,863)	(16,875)	22.8%	(16,875)	22.8%	(18,940)	25.0%	(10.9%)
Capital assets	(73,863)	(16,875)	22.8%	(16,875)	22.8%	(18,940)	25.0%	(10.9%)
Net Cash from/(used) Investing Activities	(73,863)	(16,875)	22.8%	(16,875)	22.8%	(18,940)	25.0%	(10.9%)
Cash Flow from Financing Activities								
Receipts	_	_		_	_		_	
Short term loans								
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits							-	-
Payments		-			-			-
Repayment of borrowing								
Net Cash from/(used) Financing Activities								-
Net Increase/(Decrease) in cash held	380	106,980	28.184.3%	106,980	28.184.3%	118,523	(37.1%)	(9.7%)
Cash/cash equivalents at the year begin:	9.039	4,969	54.9%	4.959	54.9%	31.044	200.5%	(84.0%)
Cash/cash equivalents at the year end:	9,418	121,981	1,295.1%	121,981	1,295.1%	142,937	(47.0%)	(14.7%

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	90 Days	To	tal		ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,434	1.9%	5,989	1.4%	5,788	1.3%	412,348	95.3%	432,559	18.6%				
Trade and Other Receivables from Exchange Transactions - Electricity	59,138	14.2%	23,199	5.6%	19,996	4.8%	315,495	75.5%	417,827	18.0%				
Receivables from Non-exchange Transactions - Property Rates	18,628	4.2%	16,189	3.7%	9,104	2.1%	396,691	90.0%	440,612	19.0%				
Receivables from Exchange Transactions - Waste Water Management	7,829	3.2%	6,646	2.7%	6,673	2.7%	225,533	91.4%	246,680	10.6%				
Receivables from Exchange Transactions - Waste Management	5,926	3.1%	5,028	2.6%	4,973	2.6%	174,875	91.7%	190,802	8.2%				
Receivables from Exchange Transactions - Property Rental Debtors							7,805	100.0%	7,805	.3%				
Interest on Arrear Debtor Accounts	13,219	2.3%	12,807	2.2%	12,505	2.2%	539,744	93.3%	578,274	24.9%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-		-		-		-	-			
Other	258	3.3%	10	.1%	11	.1%	7,642	96.5%	7,921	.3%				
Total By Income Source	113,430	4.9%	69,868	3.0%	59,050	2.5%	2,080,134	89.6%	2,322,481	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	11,151	5.6%	12,230	6.1%	5,737	2.9%	170,915	85.4%	200,034	8.6%				
Commercial	57,247	13.8%	19,688	4.8%	15,733	3.8%	321,733	77.6%	414,401	17.8%				
Households	45,032	2.6%	37,949	2.2%	37,580	2.2%	1,587,486	92.9%	1,708,047	73.5%				
Other			-	-		-		-		-	-			-
Total By Customer Group	113,430	4.9%	69,868	3.0%	59,050	2.5%	2,080,134	89.6%	2,322,481	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72,275	13.0%	83,065	15.0%	70,657	12.7%	328,427	59.2%	554,425	17.29
Bulk Water					-					
PAYE deductions										
VAT (output less input)										
Pensions / Refirement deductions										
Loan repayments										
Trade Creditors	17,948	.8%	31,782	1.4%	6,573	.3%	2,263,918	97.6%	2,320,221	71.95
Auditor-General	759	55.3%	13	.9%			602	43.8%	1,374	
Other							352,157	100.0%	352,157	10.95
Medical Aid deductions										
Total	90,983	2.8%	114,860	3.6%	77,229	2.4%	2,945,105	91.2%	3,228,177	100.09

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All figures in this report are unaudited.

### MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

		pr	2024/25 Quarter		to Date		23/24 Duarter	ł
	Budget							Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	to Q1 of 2024/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	888.166	244.532	27.5%	244.532	27.5%	61,414	8.1%	298.29
Exchange Revenue	000,100	244,002	21.070	244,002	21.070	01,414	0.174	200.2
Service charges - Electricity	267.654	31,168	11.6%	31.168	11.6%	27.337	13.1%	14.0
Service changes - Executory Service changes - Water	28.612	4,800	16.8%	4.800	16.8%	4.167	14.5%	15.2
Service charges - Waste Water Management	16.109	2.589	16.1%	2.589	16.1%	2 185	17.1%	18.5
Service charges - Waste Management	16,002	3.758	23.5%	3.758	23.5%	2343	15.5%	60.4
Sale of Goods and Rendering of Services	2.689	638	23.7%	638	23.7%	301	14.1%	112
Agency services		-			-			
Interest					-			
Interest earned from Receivables	52,124	12,542	24.1%	12,542	24.1%	7,669	20.2%	63.1
Interest earned from Current and Non Current Assets	3,298	406	12.3%	406	12.3%	746	71.4%	(45.6
Dividends		-			-	-		
Rent on Land				-	-	-	-	-
Rental from Fixed Assets	1,516	276	18.2%	276	18.2%	184	12.9%	49.8
Licence and permits	61	1	1.7%	1	1.7%		-	(100.0
Operational Revenue	1,813	14	.7%	14	.7%	1	.1%	985.8
Non-Exchange Revenue	1	1	1		1	1	1	1
Property rates	96,472	22,309	23.1%	22,309	23.1%	13,845	14.8%	61.1
Surcharges and Taxes								
Fines, penalties and forfeits	6,080	441	7.3%	441	7.3%	139	2.4%	217.3
Licences or permits	177	15	8.7%	15	8.7%	4	5.2%	244.
Transfer and subsidies - Operational	366,790	147,196	40.1%	147,196	40.1%	-		(100.0
Interest	28,769	4,090	14.2%	4,090	14.2%	2,492	21.8%	64.
Fuel Levy				-	-	-	-	
Operational Revenue		14,288		14,288			-	(100.0
Gains on disposal of Assets							-	-
Other Gains							-	-
Discontinued Operations		-		-	-	-		-
Operating Expenditure	876,554	189,810	21.7%	189.810	21.7%	189,486	24.5%	.2
Employee related costs	268.080	62.286	23.2%	62.286	23.2%	63.719	24.7%	(2.2
Remuneration of councillors	19.363	869	4.5%	869	4.5%	5.259	30.7%	(83.5
Bulk purchases - electricity	190,160	70,322	37.0%	70,322	37.0%	38,247	19.1%	83.1
Inventory consumed	21,264	4,419	20.8%	4,419	20.8%	1,009	4.6%	337.1
Debt impairment	127,003	-			-	24,000	25.0%	(100.0
Depreciation and amortisation	96,377	19,727	20.5%	19,727	20.5%	19,348	30.7%	2.1
Interest	26,483	2,244	8.5%	2,244	8.5%	8,946	71.6%	(74.9
Contracted services	66,825	16,272	24.4%	16,272	24.4%	16,542	37.1%	(1.6
Transfers and subsidies		677		677	-	1,312		(48.4
Irrecoverable debts written off	500						-	
Operational costs	60,497	12,993	21.5%	12,993	21.5%	11,105	18.3%	17.0
Losses on disposal of Assets				-	-	-	-	
Other Losses		-	-		-	-	-	-
Surplus/(Deficit)	11,612	54,722		54,722		(128,073)		
Transfers and subsidies - capital (monetary allocations)	134,188							
Transfers and subsidies - capital (in-kind)			-		-			-
Surplus/(Deficit) after capital transfers and contributions	145,801	54,722		54,722		(128,073)		
Income Tax								
Surplus/(Deficit) after income tax	145,801	54,722		54,722		(128,073)		
Share of Surplus/Deficit attributable to Joint Venture	-							-
Share of Surplus/Deficit attributable to Minorities	445.55					400.5		_
Surplus/(Deficit) attributable to municipality	145,801	54,722		54,722		(128,073)		
Share of Surplus/Deficit attributable to Associate	1	-			-		-	
Intercompany/Parent subsidiary transactions			-				-	
Surplus/(Deficit) for the year	145,801	54,722		54,722		(128,073)		
Part 2: Capital Revenue and Expenditure								
Turt 2. Supriur Nevenue and Expenditure			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First (	Quarter	İ

Į.			2024/25			202	3/24	
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	118,323	152	.1%	152	.1%	27.961	34.1%	(99.5%)
National Government	116,686	152	.1%	152	.1%	27,961	34.3%	(99.5%)
Provincial Government	110,000	132	.170	132	.170	21,501	34.376	(55.576)
District Municipality								_
Transfers and subsidies - capital (monetary alloc)(Departm A	_	_	_	_	-		-	-
Transfers recognised - capital	116,686	152	.1%	152	.1%	27,961	34.3%	(99,5%)
Borrowing	,	-	-	-			-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Internally generated funds	1,638	-	-	-				-
Capital Expenditure Functional	118,323	152	.1%	152	.1%	27,961	34.1%	(99.5%)
Municipal governance and administration	1,638	-	-	-			-	-
Executive and Council			-		-		-	
Finance and administration	1,638		-	-				
Internal audit			-		-		-	
Community and Public Safety	1,739	-	-	-		-	-	-
Community and Social Services	1,739		-	-				
Sport And Recreation								
Public Safety			-	-				
Housing			-	-				-
Health								
Economic and Environmental Services	60,564	-	-	-	-	5,441	17.7%	(100.0%)
Planning and Development				-				
Road Transport  Freetonmental Protection	60,564					5,441	17.7%	(100.0%
			-		-			
Trading Services Energy sources	54,383 27,193	152	.3%	152	.3%	22,521	44.4%	(99.3%)
Water Management	27, 193 13 080	152	1.2%	152	1.2%			(100.0%)
Waste Water Management	14,110	102	1.2%	102	1.2%	22.521	53.3%	(100.0%)
Waste Wase Management Waste Management	14,110					22,021	53.3%	(100.0%
Other								

	Budget	First C						
		rirst C	luarter	Year t	o Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	995,146	123,318	12.4%	123,318	12.4%	70,823	8.0%	74.1%
Property rates	82,027	19,633	23.9%	19,633	23.9%	8,923	11.2%	120.09
Service charges	302,436	43,858	14.5%	43,858	14.5%	14,386	5.0%	204.99
Other revenue	69.978	1.090	1.6%	1.090	1.6%	1 596	1.9%	(31.7%)
Transfers and Subsidies - Operational	386.790	12.767	3.5%	12 767	3.5%	22,600	6.6%	(43.5%)
Transfers and Subsidies - Capital	134,188	45.873	34.2%	45.873	34.2%	23.253	24.8%	97.3%
Interest	39,727	98	.2%	98	.2%	66	6.3%	47.7%
Dividends			-					-
Payments	(862.594)	(135,095)	15.7%	(135.095)	15.7%	(79,947)	10.1%	69.0%
Suppliers and employees	(838.670)	(135.095)	16.1%	(135.095)	16.1%	(79.947)	10.2%	69.0%
Finance charges	(23,924)			, ,				-
Transfers and grants								-
Net Cash from/(used) Operating Activities	132,552	(11,777)	(8.9%)	(11,777)	(8.9%)	(9,123)	(9.7%)	29.1%
Cash Flow from Investing Activities								
Receipts		1		1				(100,0%)
Proceeds on disposal of PPE		1	-	1				(100.0%)
Decrease (Increase) in non-current debtors (not used)								(100.03
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(130.237)	(12,999)	10.0%	(12,999)	10.0%	(34.097)	37.7%	(61,9%)
Capital assets	(130,237)	(12,999)	10.0%	(12,999)	10.0%	(34.097)	37.7%	(61.9%)
Net Cash from/(used) Investing Activities	(130,237)	(12,998)	10.0%	(12,998)	10.0%	(34,097)	37.7%	(61,9%)
	(100,207)	(12,000)	10.0%	(12,000)	10.070	(04,001)	31.170	(01270
Cash Flow from Financing Activities								
Receipts	272			-		3	1.9%	(100.0%)
Short term loans								
Borrowing long term/refinancing								-
Increase (decrease) in consumer deposits	272					3	1.9%	(100.0%)
Payments		-	-		-		-	-
Repayment of borrowing								
Net Cash from/(used) Financing Activities	272	-	-			3	1.9%	(100.0%)
Net Increase/(Decrease) in cash held	2,587	(24,775)	(957.8%)	(24,775)	(957.8%)	(43,218)	(1,060.1%)	(42.7%)
Cashicash equivalents at the year begin:	14,201	9,083	64.0%	9,083	64.0%			(100.0%
Cash/cash equivalents at the year end:	16,788	(15.832)	(94.3%)	(15.832)	(94.3%)	(43.218)	(140.7%)	(63.4%

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,318	1.6%	2,054	1.4%	1,714	1.2%	137,508	95.8%	143,594	15.1%				
Trade and Other Receivables from Exchange Transactions - Electricity	9,910	4.3%	4,949	2.1%	4,369	1.9%	213,829	91.7%	233,057	24.4%				
Receivables from Non-exchange Transactions - Property Rates	6,892	4.4%	4,351	2.8%	3,943	2.5%	141,244	90.3%	156,430	16.4%				
Receivables from Exchange Transactions - Waste Water Management	1,201	2.1%	734	1.3%	816	1.4%	54,666	95.2%	57,417	6.0%				
Receivables from Exchange Transactions - Waste Management	1,283	1.3%	1,239	1.2%	1,213	1.2%	97,205	96.3%	100,940	10.6%				
Receivables from Exchange Transactions - Property Rental Debtors							6	100.0%	6					
Interest on Arrear Debtor Accounts	5,516	2.1%	5,563	2.2%	5,608	2.2%	240,045	93.5%	256,732	26.9%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		-			-		-	-		
Other	14	.3%	13	.2%	44	.8%	5,149	98.6%	5,219	.5%				
Total By Income Source	27,134	2.8%	18,903	2.0%	17,706	1.9%	889,650	93.3%	953,395	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	2,056	27.6%	1,537	20.7%	953	12.8%	2,891	38.9%	7,438	.8%				
Commercial	10,948	5.1%	4,928	2.3%	4,418	2.1%	194,945	90.6%	215,239	22.6%				
Households	14,130	1.9%	12,438	1.7%	12,335	1.7%	691,814	94.7%	730,718	76.6%		-		
Other	-		-	-		-			-		-	-		-
Total By Customer Group	27,134	2.8%	18,903	2.0%	17,706	1.9%	889,650	93.3%	953,395	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22,620	15.6%	28,439	19.6%	29,802	20.5%	64,293	44.3%	145,154	18.29
Bulk Water							2,977	100.0%	2,977	.49
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	14,290	2.2%	16,058	2.5%	2,908	.4%	617,224	94.9%	650,481	81.55
Auditor-General										
Other										
Medical Aid deductions		-				-		-		
Total	36,910	4.6%	44,497	5.6%	32,709	4.1%	684,494	85.7%	798,611	100.09

017 285 0308 017 285 0355

All figures in this report are unaudited.

### MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

			2024/25				23/24	1
	Budget		Quarter		o Date		Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,168,560	323,010	27.6%	323,010	27.6%	292,680	27.4%	10.49
Exchange Revenue								
Service charges - Electricity	351,451	85,706	24.4%	85,706	24.4%	67,157	22.3%	27.6
Service charges - Water	86,882	26,026	30.0%	26,026	30.0%	23,092	29.0%	12.7
Service charges - Waste Water Management	65,102	15,108	23.2%	15,108	23.2%	15,376	24.9%	(1.7
Service charges - Waste Management	56,266	13,126	23.3%	13,126	23.3%	13,176	25.0%	(.4
Sale of Goods and Rendering of Services	10,761	2,739	25.5%	2,739	25.5%	3,105	44.8%	(11.8
Agency services	-			-				-
Interest earned from Receivables	36.561	8.063	22.1%	8.063	22.1%	8.303	29.5%	(2.9
Interest earned from Current and Non Current Assets	5,245	1,524	29.0%	1.524	29.0%	1,772	118.1%	(14.0
Disirlanda	0,240	1,024	25.0 %	1,024	25.0 /6	1,172	110.170	(14.0
Rent on Land	2		22.6%	0	22.6%	0	23.7%	
Rental from Fixed Assets	3.311	1.273	38.4%	1.273	38.4%	788	28.7%	61.6
Licence and permits	94	5	5.8%	5	5.8%	12	.3%	(55.49
Operational Revenue	37.139	206	.6%	206	.6%	239	4.0%	(13.79
Non-Exchange Revenue								
Property rates	216.442	53.347	24.6%	53.347	24.6%	51.309	21.2%	4.0
Surcharges and Taxes	2.00,1.00					-	-	
Fines, penalties and forfeits	5,724	42	.7%	42	.7%	39	.7%	9.0
Licences or permits	-	25		25				(100.0
Transfer and subsidies - Operational	281,627	113,077	40.2%	113,077	40.2%	105,519	40.5%	7.2
Interest	11,952	2,339	19.6%	2,339	19.6%	2,794	31.7%	(16.3
Fuel Levy							-	-
Operational Revenue	-	339		339				(100.09
Gains on disposal of Assets		64	-	64	-		-	(100.09
Other Gains					-		-	
Discontinued Operations							-	-
Operating Expenditure	1,293,702	217,355	16.8%	217,355	16.8%	161,235	13.9%	34.8
Employee related costs	316,462	78,790	24.9%	78,790	24.9%	71,982	23.9%	9.5
Remuneration of councillors	20,450 378,783	3,097 79,690	15.1% 21.0%	3,097 79.690	15.1% 21.0%	2,770	14.2% 16.5%	11.8 43.8
Bulk purchases - electricity Inventory consumed	376,763 92,115	79,690 18.964	21.0%	79,690 18,964	21.0%	55,420 9.150	16.5%	107.3
Debt impairment	119.135	10,904	20.0%	10,904	20.0%	9,150	10.4%	(100.0
Depreciation and amortisation	119,135							(100.0
Interest	29.041							
Contracted services	109.451	20.898	19.1%	20.898	19.1%	8.317	9.9%	151.3
Transfers and subsidies							-	
Irrecoverable debts written off	552							
Operational costs	82,335	15,910	19.3%	15,910	19.3%	13,596	19.3%	17.0
Losses on disposal of Assets	-							-
Other Losses	-		-	-	-	-	-	
Surplus/(Deficit)	(125,142)	105,655		105,655		131,445		
Transfers and subsidies - capital (monetary allocations)	183,928							
Transfers and subsidies - capital (in-kind)								
Surplus/(Deficit) after capital transfers and contributions	58,786	105,655		105,655		131,445		
Income Tax								
Surplus/(Deficit) after income tax	58,786	105,655		105,655		131,445		
Share of Surplus/Deficit attributable to Joint Venture								
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	58,786	105,655		105,655		131,445		
Share of Surplus/Deficit attributable to Associate						-	-	-
Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	58,786	105,655		105,655		131,445		

Part 2: Capital Revenue and Expenditure

	2024/25			202	3/24	
First	Quarter	Year t	o Date	First 0	Quarter	Ī
Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
63,741	31.9%	63,741	31.9%	42,796	25.7%	48.9%
51.460	28.0%	51,460	28.0%	34.952	23.9%	47.2%
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
51,460	28.0%	51,460	28.0%	34,952	23.9%	47.29
-	-	-	-	-	-	-
12,281	78.2%	12,281	78.2%	7,844	39.0%	56.6%
63,741	31.9%	63,741	31.9%	42,796	25.7%	48.99
11,815	207.3%	11,815	207.3%	7,653	107.8%	54.49
789	15.8%	789	15.8%		-	(100.0%
11,026	1,575.1%	11,026	1,575.1%	7,653	107.8%	44.19
		-			-	-
-	-	-		191	1.5%	(100.0%
	-		-	191	1.5%	(100.0%
	-		-			
	-		-			
	-		-			
					-	
12,736	18.8% 127.4%	12,736	18.8%	8,387	30.3%	51.99 51.99
12,736	127.4%	12,736	127.4%	8,387	30.3%	51.97
						-
39,190 1.534	108.5% 25.1%	39,190 1.534	108.5% 25.1%	26,565 63	22.4%	47.59 2.330.09
25.673	25.1% 85.6%	25.673			17 6%	2,330.07
			80.0%			(16.9%
11,983		11,983		14,427	33.3%	(16.9%
	25,673 11,983	11,983	11,983 - 11,983	11,983 - 11,983 -	11,983 - 11,983 - 14,427	11,983 - 11,983 - 14,427 33.3%

			2024/25			202	23/24	
	Budget	First 0	luarter	Year t	to Date	First 0	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	to Q1 of 2024/25
R thousands			appropriation		appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1.237.834	666.025	53.8%	666,025	53.8%	386,954	35.9%	72.1%
Property rates	245.063	33.201	13.5%	33.201	13.5%	32 900	18 1%	.9%
Service charges	462.050	106.929	23.1%	106.929	23.1%	78.035	19.8%	37.0%
Other revenue	59.920	345.889	577.3%	345.889	577.3%	120.649	160.6%	186.7%
Transfers and Subsidies - Operational	281.627	127.845	45.4%	345,669 127,845	45.4%	120,049	47.7%	2.8%
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	183.928	50.015	27.2%	50.015	27.2%	29.800	20.4%	67.8%
Interest	5.245	2.145	40.9%	2.145	40.9%	1.205	5.9%	78.0%
Dividends	0,240	2,140	40.5%	2,140	40.574	1,200	0.5%	100%
Payments	(1.063,770)	(159,728)	15.0%	(159,728)	15.0%	(129,668)	14.3%	23.2%
Suppliers and employees	(1,034,729)	(159,728)	15.4%	(159.728)	15.4%	(129.668)	14.4%	23.2%
Finance charges	(29.041)	(100).00		(100,100)		(121,223)		
Transfers and grants	(44,011)							
Net Cash from/(used) Operating Activities	174,064	506,297	290.9%	506,297	290.9%	257,286	151.6%	96.8%
Cash Flow from Investing Activities								
Receipts				64				(100,0%)
Proceeds on disposal of PPE		64	-	64	-		-	(100.0%)
Decrease (Increase) in non-current debtors (not used)		04		04				(100.0%
Decrease (increase) in non-current debtors (not used)  Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(199.628)	(63,741)	31.9%	(63,741)	31.9%	(42,674)	25.6%	49,4%
Capital assets	(199,628)	(63,741)	31.9%	(63,741)	31.9%	(42,674)	25.6%	49.4%
Net Cash from/(used) Investing Activities	(199,628)	(63,678)	31.9%	(63,678)	31.9%	(42,674)	25.6%	49.2%
	(155,020)	(00,010)	01.5%	(00,010)	01.570	(42,074)	20.070	40.27
Cash Flow from Financing Activities								
Receipts		288	-	288		-	-	(100.0%)
Short term loans								
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits		288		288				(100.0%)
Payments		-	-	-		-	-	-
Repayment of borrowing		288		288				
Net Cash from/(used) Financing Activities		288		288	-	-		(100.0%)
	(25,564)	442,907	(1.732.5%)	442,907	(1.732.5%)	214,612	6.675.8%	106.4%
Net Increase/(Decrease) in cash held	(23,304)							
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	78,706	58,772	74.7%	58,772	74.7%	79,540	6,628.3%	(26.1%)

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,470	4.9%	6,895	2.7%	5,543	2.2%	229,978	90.2%	254,886	18.2%				
Trade and Other Receivables from Exchange Transactions - Electricity	23,729	12.2%	8,829	4.5%	5,432	2.8%	156,828	80.5%	194,818	13.9%				
Receivables from Non-exchange Transactions - Property Rates	17,163	7.5%	8,722	3.8%	6,994	3.1%	195,032	85.6%	227,911	16.3%				
Receivables from Exchange Transactions - Waste Water Management	5,574	3.2%	3,671	2.1%	3,339	1.9%	160,941	92.7%	173,525	12.4%				
Receivables from Exchange Transactions - Waste Management	4,768	2.8%	3,403	2.0%	2,955	1.8%	156,228	93.4%	167,365	12.0%				
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	3,833	1.2%	3,758	1.2%	2,994	1.0%	299,074	96.6%	309,659	22.2%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-			-					-	-		
Other	3,056	4.4%	1,189	1.7%	1,038	1.5%	63,881	92.4%	69,165	4.9%				
Total By Income Source	70,593	5.1%	36,467	2.6%	28,295	2.0%	1,261,964	90.3%	1,397,319	100.0%				-
Debtors Age Analysis By Customer Group														
Organs of State	8,458	12.3%	4,169	6.1%	3,767	5.5%	52,422	76.2%	68,816	4.9%				
Commercial	27,063	13.2%	9,029	4.4%	5,123	2.5%	163,897	79.9%	205,111	14.7%				
Households	35,010	3.1%	23,223	2.1%	19,338	1.7%	1,045,176	93.1%	1,122,747	80.4%		-		
Other	62	9.6%	46	7.2%	68	10.5%	469	72.7%	645		-	-		-
Total By Customer Group	70,593	5.1%	36,467	2.6%	28,295	2.0%	1,261,964	90.3%	1,397,319	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	57,461	10.7%	66,807	12.4%	-		414,345	76.9%	538,613	29.19
Bulk Water	8		-				1,283,317	100.0%	1,283,325	69.49
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	15,388	59.2%	1,080	4.2%	9,513	36.6%			25,980	1.49
Auditor-General										
Other										
Medical Aid deductions					-		-	-		
Total	72,857	3.9%	67,887	3.7%	9,513	.5%	1,697,661	91.9%	1,847,918	100.0%

Contact Details					
Municipal Manager	Mr Machawe Kuner	ne .	017 801 3504		ı
Chief Financial Officer	Mr Phumuzi Jeremia	n Nhlabathi	017 801 0532		

All figures in this report are unaudited.

### MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Operating Revenue and Expenditure								
Operating Revenue	591,464	158,913	26.9%	158,913	26.9%	260,639	28.1%	(39.0%)
Exchange Revenue		-						
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								-
Service charges - Waste Management					-	-	-	
Sale of Goods and Rendering of Services	-		-		-			-
Agency services	3,500	7,251	207.2%	7,251	207.2%	6,244	27.8%	16.19
Interest					-			-
Interest earned from Receivables Interest earned from Current and Non Current Assets						0.700		(17.0%)
Interest earned from Current and Non Current Assets Dividends	27,521	2,316	8.4%	2,316	8.4%	2,789	11.9%	(17:0%
Rent on Land	166	. 9	5.6%		5.6%	13	22.2%	(28.1%)
Rental from Fixed Assets	100		0.0%		0.0%	13	22.2%	(20.176)
Licence and permits	1 :		1					
Operational Revenue	1.819	243	13.4%	243	13.4%	67	37.4%	260.5%
Non-Exchange Revenue	.,					-		
Property rates				_		_		_
Surcharges and Taxes								
Fines, penalties and forfeits	1,573	22	1.4%	22	1.4%	1	.1%	2.860.0%
Licences or permits	2.383	271	11.4%	271	11.4%	336	42.5%	(19.4%)
Transfer and subsidies - Operational	177,485	148,799	83.8%	148,799	83.8%	96,995	19.1%	53.4%
Interest								
Fuel Levy	377,017				-	154,194	41.7%	(100.0%)
Operational Revenue					-			-
Gains on disposal of Assets					-			-
Other Gains		-	-		-	-		-
Discontinued Operations		-			-		-	
Operating Expenditure	783,262 219.703	215,264 28.858	27.5%	215,264 28.858	27.5% 13.1%	230,113 48,944	22.0% 22.8%	(6.5%)
Employee related costs Remuneration of councillors	219,703	28,858	13.1% 14.8%	28,858	13.1%	48,944 3,912	22.8%	(41.0%)
Bulk purchases - electricity	19,000	2,012	14.0%	2,012	14.07s	3,912	21.4%	(20.17s)
Inventory consumed	4.744	1.312	27.7%	1.312	27.7%	586	10.1%	124.0%
Debt impairment	4,144	1,512	21.374	1,512	21.17		10.174	124.01
Decreciation and amortisation	21,535	3.637	16.9%	3.637	16.9%	5.210	28.9%	(30.2%)
Interest	192							(000000
Contracted services	86,414	10,023	11.6%	10,023	11.6%	13,258	16.4%	(24.4%)
Transfers and subsidies	369,065	162,140	43.9%	162,140	43.9%	147,695	23.0%	9.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	62,551	6,483	10.4%	6,483	10.4%	10,509	16.5%	(38.3%
Losses on disposal of Assets		-			-			-
Other Losses	-							
Surplus/(Deficit)	(191,798)	(56,351)		(56,351)		30,527		
Transfers and subsidies - capital (monetary allocations)	2,447					340	14.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	(400.254)	(50.054)		/EC 2541		30.867		
Surplus/(Deficit) after capital transfers and contributions	(189,351)	(56,351)		(56,351)		30,867		
Income Tax		(50.054)		(50.054)			-	
Surplus/(Deficit) after income tax	(189,351)	(56,351)		(56,351)		30,867		
Share of Surplus/Deficit attributable to Joint Venture			-		-			
Share of Surplus/Deficit attributable to Minorities	(189,351)	150 0541		(56,351)		20.007		-
Surplus/(Deficit) attributable to municipality  Share of Surplus/Deficit attributable to Associate	(189,351)	(56,351)		(56,351)		30,867		
Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	(189,351)	(56,351)		(56,351)		30,867		

Part 2: Capital Revenue and Expenditure

			2024/25			202	23/24	
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	53.120	3,641	6.9%	3,641	6.9%	2.220	4.0%	64.0%
National Government		-	-		-		-	-
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital								
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	53,120	3,641	6.9%	3,641	6.9%	2,220	4.0%	64.09
Capital Expenditure Functional	53,120	3,641	6.9%	3,641	6.9%	2,220	3.7%	64.09
Municipal governance and administration	21,620	3,611	16.7%	3,611	16.7%	625	2.3%	477.89
Executive and Council	900		-					
Finance and administration	20,720	3,611	17.4%	3,611	17.4%	625	2.5%	477.85
Internal audit			-					-
Community and Public Safety	31,500	29	.1%	29	.1%	1,595	4.9%	(98.2%
Community and Social Services	15,000						-	-
Sport And Recreation							-	-
Public Safety	16,000	29	.2%	29	.2%	1,595	7.3%	(98.29
Housing		-			-			
Health	500		-					-
Economic and Environmental Services				-		-		-
Planning and Development							-	
Road Transport			-					-
Environmental Protection								
Trading Services		-	-	-		-	-	-
Energy sources								
Water Management								-
Waste Water Management								
Waste Management								
Other		-						

			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Cash Flow from Operating Activities								
Receipts	566.390	2.137	.4%	2.137	.4%	168.199	(20.1%)	(98.7%)
Property rates		-,		-,			(==:::::)	,
Service charges								
Other revenue	7.820	309	3.9%	309	3.9%	530		(41.8%
Other revenue Transfers and Subsidies - Operational	7,820 556.123	1.652	3.9%	1.652	3.9%	167.669	(51.1%)	(41.8%
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	2,447	1,002	.3%	1,002	.3%	107,009	(01.176)	(99.0%)
Interest	2,441	177		177				(100.0%
Dividends				111				(100.03)
Payments	(644,780)	(14,610)	2.3%	(14,610)	2.3%	(19,217)	5.9%	(24.0%)
Suppliers and employees	(644,780)	(14,610)	2.3%	(14,610)	2.3%	(19,217)	5.9%	(24.0%)
Finance charges	(411,144)	(11,010)		(11,212)	-	(10,211)		(2
Transfers and grants								
Net Cash from/(used) Operating Activities	(78,390)	(12,473)	15.9%	(12,473)	15.9%	148,983	(12.8%)	(108.4%)
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPF				-		-		
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(53.120)	(3,679)	6.9%	(3,679)	6.9%	(2,398)		53.5%
Capital assets	(53,120)	(3,679)	6.9%	(3.679)	6.9%	(2.398)		53.5%
Net Cash from/(used) Investing Activities	(53,120)	(3,679)	6.9%	(3,679)	6.9%	(2,398)		53.5%
Cash Flow from Financing Activities								
Receipts								
Short term loans					-			
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments								
Repayment of borrowing	1 1							
Net Cash from/(used) Financing Activities								
Net Increase/(Decrease) in cash held	(131,510)	(16,152)	12.3%	(16,152)	12.3%	146,585	(12.6%)	(111.0%
Cash/cash equivalents at the year begin:	(51,721)	(10,132)	12.3%	(10,132)	12.3%	232.265	52.2%	(100.0%
Cash/cash equivalents at the year end:	(183,231)	(16,152)	8.8%	(16,152)	8.8%	378,436	(52.9%)	(104.3%

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water														
Trade and Other Receivables from Exchange Transactions - Electricity														
Receivables from Non-exchange Transactions - Property Rates														
Receivables from Exchange Transactions - Waste Water Management														
Receivables from Exchange Transactions - Waste Management														
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts		-	-	-			-	-	-		-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure								-			-			-
Other					117	17.6%	548	82.4%	665	100.0%				
Total By Income Source		-	-	-	117	17.6%	548	82.4%	665	100.0%		-		-
Debtors Age Analysis By Customer Group														
Organs of State														
Commercial					117	17.6%	548	82.4%	665	100.0%				
Households												-		
Other		-	-	-			-	-	-		-	-		-
Total By Customer Group					117	17.6%	548	82.4%	665	100.0%				

Part 5: Creditor Age Analysis

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

Contact Details

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

All figures in this report are unaudited.

### MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

			2024/25				3/24	ļ
	Budget		Quarter		to Date		Quarter	Q1 of 2023/2
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	to Q1 of 2024/
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,337,124	456,017	34.1%	456,017	34.1%	432,256	34.9%	5.5
Exchange Revenue	1 1							
Service charges - Electricity	174,814	39,692	22.7%	39,692	22.7%	32.493	21,4%	22.
Service charges - Water	51,931	12,298	23.7%	12,298	23.7%	7,752	19.9%	58.
Service charges - Waste Water Management	7,181	1,644	22.9%	1,644	22.9%	1,617	25.1%	1.
Service charges - Waste Management	14,308	3,164	22.1%	3,164	22.1%	3,041	25.2%	4
Sale of Goods and Rendering of Services	4,656	835	17.9%	835	17.9%	1,008	38.7%	(17.2
Agency services			-		-		-	
Interest			-		-	-	-	
Interest earned from Receivables	3,952	965	24.4%	965	24.4%	1,067	32.8%	(9.5
Interest earned from Current and Non Current Assets Dividends	27,714	1,328	4.8%	1,328	4.8%	3,949	15.4%	(66.4
Unidends Rent on Land					-	-		
Rental from Fixed Assets	6,215	3,327	53.5%	3,327	53.5%	3,470	111.2%	(4.:
Licence and permits	2,717	3,327	12.3%	3,327	12.3%	3,470	46.0%	2.584
Operational Revenue	1.625	151	9.3%	151	9.3%	145	14.4%	2,004
Non-Exchange Revenue	1,025	151	5.3 /6	151	5.376	140	14.4.0	
Procerty rates	145.118	31.900	22.0%	31.900	22.0%	32.120	23.1%	(.3
Surcharges and Taxes	140,110	31,900	22.0%	31,900	22.0%	32,120	23.176	(.)
Fines, penalties and forfeits	4,256	338	7.9%	338	7.9%	95	2.7%	257.
Licences or permits						-		
Transfer and subsidies - Operational	878,983	356,224	40.5%	356,224	40.5%	342,479	40.7%	4
Interest	13,654	2,217	16.2%	2,217	16.2%	3,008	36.4%	(26.
Fuel Levy								
Operational Revenue		345		345	-	-		(100.0
Gains on disposal of Assets		1,255		1,255	-	-		(100.0
Other Gains					-		-	
Discontinued Operations			-		-	-	-	
Operating Expenditure	1,322,482	330,480	25.0%	330,480	25.0%	364,585	28.2%	(9.4
Employee related costs	680.245	172.386	25.3%	172.386	25.3%	168.812	25.8%	. 2
Remuneration of councillors	28,125	6,787	24.1%	6,787	24.1%	8,298	29.7%	(18.
Bulk purchases - electricity	104,514	34,003	32.5%	34,003	32.5%	13,865	13.7%	145
Inventory consumed	61,770	7,580	12.2%	7,550	12.2%	11,327	20.3%	(33.
Debt impairment		-			-	-		
Depreciation and amortisation	72,722	18,184	25.0%	18,184	25.0%	30	-	61,328
Interest	102	229	225.8%	229	225.8%	4,920	4,358.9%	(95.
Contracted services	152,312	32,300	21.2%	32,300	21.2%	81,381	60.3%	(60.
Transfers and subsidies	21,152	1,414	6.7%	1,414	6.7%	5,334	14.3%	(73.
Irrecoverable debts written off Operational costs	3,781 197,759	(176) 57.802	(4.6%) 29.2%	(176) 57.802	(4.6%) 29.2%	85 70.533	2.0% 35.7%	(307.
Uperational costs Losses on disposal of Assets	197,758	57,802	29.2%	57,802	29.2%	70,533	30.7%	(10.
Other Losses								
			-		-			
Surplus/(Deficit)	14,642 324.314	125,537		125,537		67,671 63.144		50.
Transfers and subsidies - capital (monetary allocations)  Transfers and subsidies - capital (in-kind)	324,314	96,154	29.3%	95,154	29.3%	63,144	23.1%	50
Harbiers and subsides - capital (IPMID)								
Surplus/(Deficit) after capital transfers and contributions	338,956	220,691		220,691		130,815		
Income Tax								
Surplus/(Deficit) after income tax	338,956	220,691		220,691		130,815		
Share of Surplus/Deficit attributable to Joint Venture		-		-		-		
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	338,956	220,691		220,691		130,815		
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-							
Surplus/(Deficit) for the year	338,956	220,691		220,691		130,815		
D 40 0 11 D 15								
Part 2: Capital Revenue and Expenditure	1		*****					
			2024/25				3/24	Į.
	Budget	First (	Quarter	Year	to Date	First	Quarter	ı

			2024/25			202	23/24	
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	444,000	82,936	18.7%	82,936	18.7%	59.086	15.1%	40.4%
National Government	324,314	74.686	23.0%	74,686	23.0%	53.130	21.5%	40.6%
Provincial Government	024,014	14,000	20.070	14,000	20.0%		21.070	40.0%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-		-	-	-
Transfers recognised - capital	324.314	74,686	23.0%	74,686	23.0%	53,130	21.5%	40.69
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	119,686	8,251	6.9%	8,251	6.9%	5,956	4.2%	38.5%
Capital Expenditure Functional	444,000	82,936	18.7%	82,936	18.7%	59,086	15.1%	40.4%
Municipal governance and administration	16,462	135	.8%	135	.8%	2,601	11.4%	(94.8%)
Executive and Council	390		-	-		617	51.5%	(100.0%)
Finance and administration	15,862	135	.9%	135	.9%	1,985	9.3%	(93.2%
Internal audit	210		-	-				
Community and Public Safety	17,026	38	.2%	38	.2%	2,221	21.2%	(98.3%
Community and Social Services	11,180					2,221	23.9%	(100.0%
Sport And Recreation	888	38	4.3%	38	4.3%			(100.0%
Public Safety	800						-	-
Housing		-						
Health	4,158		-	-				
Economic and Environmental Services	139,543	45,956	32.9%	45,956	32.9%	4,057	4.7%	1,032.9%
Planning and Development	3,680					450	11.1%	(100.0%)
Road Transport	133,453	45,966	34.4%	45,956	34.4%	3,225	4.1%	1,324.8%
Environmental Protection	2,410					381	21.8%	(100.0%)
Trading Services	270,868	36,808	13.6%	36,808	13.6%	50,207	18.5%	(26.7%)
Energy sources Water Management	16,800 239,282	3,427 33,380	20.4%	3,427 33,380	20.4%	2,207 46.093	10.2%	55.39
Water Management Waster Management	239,282	33,380	14.0%	33,380	14.0%		20.3%	
						1,663		(100.0%
Waste Management	11,786					243	2.3%	(100.0%
Other	100	-	-	-	-	-		I

			2024/25			202	23/24	
	Budget	First (	Quarter	Year t	to Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities Receipts	1,609,510	952,791	59.2%	952,791	59.2%	585,890	38.8%	62.6%
Property rates	109,889	32,910	29.9%	32,910	29.9%	19,899	15.4%	65.4%
Service charges	227,346	45,721	20.1%	45,721	20.1%	33,155	16.7%	37.9%
Other revenue	56.187	287.570	511.8%	287.570	511.8%	30.121	56.0%	854.7%
Transfers and Subsidies - Operational	878,983	354,970	40.4%	354,970	40.4%	335,814	39.7%	5.7%
Transfers and Subsidies - Capital	324,314	231,252	71.3%	231,252	71.3%	162,952	60.3%	41.9%
Interest	12,791	367	2.9%	367	2.9%	3,949	33.0%	(90.7%)
Dividends		-			-	-	-	
Payments	(1,066,577)	(45,094)	4.2%	(45,094)	4.2%	(149,906)	12.4%	(69.9%)
Suppliers and employees	(1,066,476)	(45,094)	4.2%	(45,094)	4.2%	(149,906)	12.4%	(69.9%)
Finance charges	(102)	-			-	-	-	
Transfers and grants								
Net Cash from/(used) Operating Activities	542,933	907,697	167.2%	907,697	167.2%	435,984	146.0%	108.2%
Cash Flow from Investing Activities								
Receipts		1.255		1.255				(100.0%)
Proceeds on disposal of PPE		1.255		1.255				(100.0%)
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables						-	-	
Decrease (increase) in non-current investments								
Payments	(444,000)	(82,936)	18.7%	(82,936)	18.7%	(59,086)	15.1%	40.4%
Capital assets	(444,000)	(82,936)	18.7%	(82,936)	18.7%	(59,086)	15.1%	40.4%
Net Cash from/(used) Investing Activities	(444,000)	(81,681)	18.4%	(81,681)	18.4%	(59,086)	15.1%	38.2%
Cash Flow from Financing Activities								
Receipts	1,050							
Short term loans	1,030							
Borrowing long term/refinancing	1.056							
Increase (decrease) in consumer deposits	(6)							
Payments	(690)							
Repayment of borrowing	(690)							
Net Cash from/(used) Financing Activities	360							
Net Increase/(Decrease) in cash held	99,293	826,015	831.9%	826.015	831.9%	376.898	(429.9%)	119.2%
Cash/cash equivalents at the year begin:	185.342	(140,420)	(75.8%)	(140,420)	(75.8%)	3/0,030	(423.3%)	(100.0%)
			,		,			
Cash/cash equivalents at the year end:	284,635	687,856	241.7%	687,856	241.7%	493,911	333.5%	39.3%

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,367	31.1%	580	3.4%	411	2.4%	10,886	63.1%	17,244	11.1%				
Trade and Other Receivables from Exchange Transactions - Electricity	12,911	49.5%	713	2.7%	309	1.2%	12,138	46.6%	26,071	16.8%				
Receivables from Non-exchange Transactions - Property Rates	11,158	14.9%	2,252	3.0%	1,882	2.5%	59,381	79.5%	74,670	48.2%				
Receivables from Exchange Transactions - Waste Water Management	643	27.8%	80	3.4%	50	2.2%	1,537	66.5%	2,310	1.5%				
Receivables from Exchange Transactions - Waste Management	962	24.6%	157	4.0%	107	2.7%	2,680	68.6%	3,905	2.5%				
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	1,366	5.9%	724	3.1%	798	3.4%	20,392	87.6%	23,279	15.0%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-		-	-		-			
Other	850	11.3%	228	3.0%	302	4.0%	6,115	81.6%	7,495	4.8%				
Total By Income Source	33,255	21.5%	4,732	3.1%	3,858	2.5%	113,129	73.0%	154,974	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	12,390	30.4%	1,775	4.4%	1,149	2.8%	25,455	62.4%	40,769	26.3%				
Commercial	17,415	20.2%	2,022	2.3%	1,869	2.2%	64,847	75.3%	86,153	55.6%				
Households	2,990	15.2%	670	3.4%	651	3.3%	15,324	78.0%	19,636	12.7%				
Other	460	5.5%	265	3.2%	189	2.2%	7,502	89.1%	8,416	5.4%	-			-
Total By Customer Group	33,255	21.5%	4,732	3.1%	3,858	2.5%	113,129	73.0%	154,974	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	31 - 60 Days		0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			19,463	100.0%					19,463	30.49
Bulk Water										
PAYE deductions	10,518	100.0%							10,518	16.49
VAT (output less input)										
Pensions / Retirement deductions	6,671	100.0%							6,671	10.49
Loan repayments										
Trade Creditors	4,929	19.8%	11,209	45.1%	7,550	30.4%	1,153	4.6%	24,841	38.79
Auditor-General										
Other										
Medical Aid deductions	2,630	100.0%				-			2,630	4.19
Total	24,749	38.6%	30,672	47.8%	7,550	11.8%	1,153	1.8%	64,124	100.09

Mr Xolani Mabila Mr Steven Thobela 013 790 0245 013 790 0386

All figures in this report are unaudited.

### MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Experiorure			2024/25			202		
	Budget	First (	Quarter	Year t	o Date	First (	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	588,743	155,969	26.5%	155,969	26.5%	134,046	25.5%	16.4%
Exchange Revenue								
Service charges - Electricity	105,346	19,489	18.5%	19,489	18.5%	14,936	18.4%	30.5%
Service charges - Water	80,661	9,444	11.7%	9,444	11.7%	8,721	13.9%	8.3%
Service charges - Waste Water Management Service charges - Waste Management	20,268 11,891	11,357 3,070	56.0% 25.8%	11,357 3.070	56.0% 25.8%	5,261 3,056	27.2% 27.0%	115.9%
Service charges - waste warragement Sale of Goods and Rendering of Services	1,889	159	20.6% 8.4%	159	20.0%	3,056	6.4%	37.5%
Agency services	24,258	100	0.476	109	0.476	947	4.1%	(100.0%)
Interest								(122.2.5)
Interest earned from Receivables	68,567	19,635	28.6%	19,635	28.6%	14,790	22.6%	32.8%
Interest earned from Current and Non Current Assets	5,500	-		-				
Dividends	-				-		-	-
Rent on Land Rental from Fixed Assets	3,601		12.3%				28.5%	(19.9%)
Rental from Fixed Assets Licence and permits	3,601	441	12.3%	441	12.3%	551	28.5%	(19.9%)
Licence and permits  Operational Revenue	11.022	1,992	18.1%	1.992	18.1%	37	.4%	5.309.7%
Non-Exchange Revenue	11,022	1,504	10.174	1,504	10.170	0.1		0,000.174
Property rates	72.346	20.605	28.5%	20.605	28.5%	35.409	51.3%	(41.8%)
Surcharges and Taxes	12,040	10,000	20.5%	20,000	200%	30,403	01.0.0	(41.074)
Fines, penalties and forfeits	517	68	13.2%	68	13.2%	118	23.9%	(42.0%)
Licences or permits	7,458	(12)	(.2%)	(12)	(.2%)			(100.0%)
Transfer and subsidies - Operational	173,844	69,720	40.1%	69,720	40.1%	50,106	30.3%	39.1%
Interest	-				-		-	
Fuel Levy Operational Revenue								
Operational Revenue Gains on disposal of Assets	1.574							
Other Gains	1,074							
Discontinued Operations								
Operating Expenditure	507.227	83,392	16.4%	83.392	16.4%	106,471	18.4%	(21.7%)
Employee related costs	106.494	27.462	25.8%	27.462	25.8%	29.068	22.6%	(5.5%)
Remuneration of councillors	10.464	2,533	24.2%	2,533	24.2%	3.054	30.2%	(17.0%)
Bulk purchases - electricity	104,845	29,795	28.4%	29,795	28.4%	26,773	19.7%	11.3%
Inventory consumed	22,321	6,062	27.2%	6,062	27.2%	9,005	26.3%	(32.7%)
Debt impairment	94,043				-		-	-
Depreciation and amortisation	68,859				-		-	-
Interest	8,000			2		0		5,161.5%
Contracted services Transfers and subsidies	45,179	10,470	23.2%	10,470	23.2%	8,948	15.9%	17.0%
Irrecoverable debts written off	10.000	100	1.0%	100	1.0%	766		(86.9%)
Operational costs	37,023	6,968	18.8%	6,968	18.8%	28,857	61.4%	(75.9%)
Losses on disposal of Assets					-			
Other Losses	-		-	-	-		-	
Surplus/(Deficit)	81,516	72,576		72,576		27,575		
Transfers and subsidies - capital (monetary allocations)	101,440	1,000	1.0%	1,000	1.0%			(100.0%)
Transfers and subsidies - capital (in-kind)		-		-	-	-	·	
Surplus/(Deficit) after capital transfers and contributions	182,956	73,576		73,576		27,575		
Income Tax								
Surplus/(Deficit) after income tax	182,956	73,576		73,576		27,575		
Share of Surplus/Deficit attributable to Joint Venture							-	
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	182,956	73,576		73,576		27,575		
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-
Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	182,956	73,576		73,576		27,575		

Part 2: Capital Revenue and Expenditure

•			2024/25			202	3/24	
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	104,940	12,152	11.6%	12,152	11.6%	9,557	18.3%	27.2%
National Government	101,440	12,152	12.0%	12,152	12.0%	7,818	17.6%	55.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	101,440	12,152	12.0%	12,152	12.0%	7,818	17.6%	55.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3,500	-	-	-	-	1,739	21.7%	(100.0%)
Capital Expenditure Functional	104,940	12,152	11.6%	12,152	11.6%	9,557	18.3%	27.2%
Municipal governance and administration	-	-	-				-	-
Executive and Council			-		-		-	-
Finance and administration			-				-	
Internal audit			-		-		-	
Community and Public Safety	4,000	227	5.7%	227	5.7%	-		(100.0%)
Community and Social Services	4,000	227	5.7%	227	5.7%		-	(100.0%)
Sport And Recreation							-	
Public Safety					-			
Housing			-				-	
Health								
Economic and Environmental Services	18,244 9,500	1,160	6.4% 1.6%	1,160	6.4%	1,739 1.739	11.4% 58.0%	(33.3%)
Planning and Development						1,739	56.0%	
Road Transport  Environmental Protection	8,744	1,012	11.6%	1,012	11.6%			(100.0%)
Trading Services Energy sources	82,697 17.832	10,765	13.0%	10,765	13.0%	7,818	24.4%	37.7%
Energy sources Water Management	57.720	8.735	15.1%	8.735	15.1%	5.988	24.2%	45.9%
Waste Water Monagement	4,945	118	2.4%	118	24%	1.830	39.8%	(93.5%
Waste Water Management Waste Management	2,200	1.911	2.4% 86.9%	1.911	2.4% 86.9%	1,630	39.6%	(100.0%)
Other	2,200	1,911	00.5%	1,911	00.5%			(100.076)

			2024/25			202	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/2
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities Receipts	702,115	153,727	21.9%	153,727	21.9%	83,120	17.4%	84.9%
Property rates	72,346	5,658	7.8%	5,658	7.8%	5,680	13.7%	(.4%
Service charges	218,166	25,499	11.7%	25,499	11.7%	19,553	13.6%	30.49
Other revenue	62.252	11.673	18.8%	11.673	18.8%	2.767	3.6%	321.9%
Transfers and Subsidies - Operational	173,844	69,824	40.2%	69,824	40.2%	50,118	30.3%	39.3%
Transfers and Subsidies - Capital	101,440	41,000	40.4%	41,000	40.4%	5,002	11.3%	719.7%
Interest	74,067	73	.1%	73	.1%			(100.0%)
Dividends								
Payments	(369,449)	(128,093)	34.7%	(128,093)	34.7%	(81,284)	18.1%	57.6%
Suppliers and employees	(361,449)	(128,093)	35.4%	(128,093)	35.4%	(81,284)	18.5%	57.6%
Finance charges	(8,000)				-			-
Transfers and grants								
Net Cash from/(used) Operating Activities	332,667	25,633	7.7%	25,633	7.7%	1,837	6.4%	1,295.6%
Cash Flow from Investing Activities								
Receipts		(25,000)		(25.000)				(100,0%)
Proceeds on disposal of PPE		(,,		,				(1220)
Decrease (Increase) in non-current debtors (not used)							-	-
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments		(25,000)		(25,000)				(100.0%)
Payments	(104,940)	(17,435)	16.6%	(17,435)	16.6%	(10,419)	19.9%	67.3%
Capital assets	(104,940)	(17,435)	16.6%	(17,435)	16.6%	(10,419)	19.9%	67.3%
Net Cash from/(used) Investing Activities	(104,940)	(42,435)	40.4%	(42,435)	40.4%	(10,419)	20.5%	307.3%
Cash Flow from Financing Activities								
Receipts	_	_		_	_	_	_	
Short term loans								
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits							-	-
Payments								
Repayment of borrowing							-	-
Net Cash from/(used) Financing Activities								-
Net Increase/(Decrease) in cash held	227.726	(16,802)	(7.4%)	(16,802)	(7.4%)	(8,582)	38.6%	95,8%
Cash/cash equivalents at the year begin:	32.142	15.843	49.3%	15.843	49.3%	47.500	46.0%	(66.6%)
Cash/cash equivalents at the year end:	259,868	(9,061)	(3.5%)	(9,061)	(3.5%)	24,471	30.2%	(137.0%)

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,746	1.7%	2,621	1.2%	3,113	1.4%	215,424	95.8%	224,984	18.4%				
Trade and Other Receivables from Exchange Transactions - Electricity	3,233	4.7%	1,912	2.8%	2,149	3.1%	61,441	89.4%	68,734	5.6%				
Receivables from Non-exchange Transactions - Property Rates	3,929	1.6%	3,172	1.3%	11,149	4.5%	232,030	92.7%	250,280	20.5%	0			
Receivables from Exchange Transactions - Waste Water Management	3,973	3.1%	5,663	4.4%	1,792	1.4%	118,692	91.2%	130,119	10.6%				
Receivables from Exchange Transactions - Waste Management	1,203	1.7%	1,030	1.5%	946	1.4%	66,415	95.4%	69,594	5.7%				
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	6,694	1.6%	6,523	1.5%	9,315	2.2%	399,784	94.7%	422,316	34.6%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-		-				-		
Other	167	.3%	2,253	4.0%	127	.2%	53,443	95.5%	55,990	4.6%				
Total By Income Source	22,946	1.9%	23,174	1.9%	28,590	2.3%	1,147,229	93.9%	1,221,938	100.0%	0			
Debtors Age Analysis By Customer Group														
Organs of State	3,563	2.8%	2,580	2.1%	9,541	7.6%	109,361	87.5%	125,046	10.2%				
Commercial	2,450	1.4%	2,481	1.4%	3,981	2.3%	166,052	94.9%	174,965	14.3%				
Households	16,933	1.8%	18,112	2.0%	15,067	1.6%	871,816	94.6%	921,928	75.4%	0			
Other			-			-		-				-		-
Total By Customer Group	22,946	1.9%	23,174	1.9%	28,590	2.3%	1,147,229	93.9%	1,221,938	100.0%	0			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)	214	73.0%	42	14.2%			38	12.8%	293	26.6%
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	368	45.4%					442	54.6%	810	73.4%
Auditor-General										
Other										
Medical Aid deductions			-		-	-	-		-	
Total	582	52.8%	42	3.8%			480	43.5%	1,103	100.0%

Contact Details		
Aunicipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

All figures in this report are unaudited.

### MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

	H	F	2024/25		n- Data		3/24	
	Budget		Quarter		to Date		Quarter	Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	to Q1 of 2024/2
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2,514,956	698,682	27.8%	698,682	27.8%	570.043	24.1%	22.69
Exchange Revenue	, , , ,	,		,		,.		
Service charges - Electricity	876,349	271,659	31.0%	271,659	31.0%	209.509	22.8%	29.7
Service charges - Water	129,564	36,582	28.2%	36,582	28.2%	18,684	13.8%	95.8
Service charges - Waste Water Management	103.916	27.924	26.9%	27.924	26.9%	25.869	28.4%	7.9
Service charges - Waste Management	121,446	31,221	25.7%	31,221	25.7%	29,403	26.0%	6.2
Sale of Goods and Rendering of Services	8,695	2,987	34.3%	2,987	34.3%	2,864	34.5%	4.3
Agency services	30,000				-			
Interest		-			-		-	-
Interest earned from Receivables	7,831	3,427	43.8%	3,427	43.8%	2,725	36.5%	25.7
Interest earned from Current and Non Current Assets	29,177	1,194	4.1%	1,194	4.1%			(100.09
Dividends Rent on Land	19.733	5.233	26.5%	5.233	26.5%	5.420	28.8%	
Rent on Land Rental from Fixed Assets	19,733	5,233 615	26.5%	5,233 615	26.5%	5,420	26.8%	(3.59
Licence and permits	8,812	22	39.0%	22	39.0%	1,638	19.5%	(98.69
Licence and permits Operational Revenue	8,812 100,004	2,375	2.4%	2,375	.3%	1,638 2,585	19.5%	(98.65
	100,004	2,313	240	2,315	24/0	2,000	2.3/6	(0.1
Non-Exchange Revenue	gge 204	162.150	25.00	162 112	25.00	124 000	25.00	30.9
Property rates Surcharges and Taxes	639,381	163,443	25.6%	163,443	25.6%	124,903	25.7%	30.9
Fines, penalties and forfeits	24,934	1,835	7.4%	1,835	7.4%	1,395	7.0%	31.5
Licences or permits	24,534	1,033	7.4.0	1,030	7.4.0	1,350	1.036	31.0
Transfer and subsidies - Operational	357.023	147.512	41.3%	147.512	41.3%	137.826	40.6%	7.0
Interest	8.571	2.653	31.0%	2.653	31.0%	2.375	38.5%	11.7
Fuel Levy	4,011	-,		-	-	-		
Operational Revenue	7.442							
Gains on disposal of Assets	20.000					4.256	55.2%	(100.09
Other Gains	20,500	0		0				(100.09
Discontinued Operations			-		-	-		
Operating Expenditure	2,625,444	667,380	25.4%	667,380	25.4%	621,729	25.5%	7.39
Employee related costs	843,314	209,441	24.8%	209,441	24.8%	190,072	24.7%	10.2
Remuneration of councillors	32,215	7,077	22.0%	7,077	22.0%	7,007	23.4%	1.0
Bulk purchases - electricity	789,406	276,885	35.1%	276,885	35.1%	189,395	28.2%	46.2
Inventory consumed	76,931	21,355	27.8%	21,355	27.8%	18,505	20.3%	15.4
Debt impairment	21,164	1		1	-		-	(100.03
Depreciation and amortisation	261,798	60,392	23.1%	60,392	23.1%	100,852	39.6%	(40.19
Interest	126,436	14		14	-	23	-	(40.03
Contracted services	252,519	42,169	16.7%	42,169	16.7%	54,213	17.8%	(22.29
Transfers and subsidies	6,465	29	.4%	29	.4%	1,135	16.6%	(97.5%
Irrecoverable debts written off	23,369					(35)	(.2%)	(100.09
Operational costs Losses on disposal of Assets	185,366 4.000	50,017	27.0%	50,017	27.0%	60,561	32.5%	(17.49
Losses on disposal of Assets Other Losses	4,000 2,461							
Surplus/(Deficit)	(110,488)	31,302		31,302		(51,686)		
Transfers and subsidies - capital (monetary allocations)  Transfers and subsidies - capital (in-kind)	170,149	13,364	7.9%	13,364	7.9%	11,721	5.7%	14.0
	59,661	44,666		44,666		(39,965)		
Surplus/(Deficit) after capital transfers and contributions	39,061	44,000		44,000		(39,863)		
Income Tax Surplus/(Deficit) after income tax	59.661	44,666		44.666		(39,965)		
Share of Surplus/Deficit attributable to Joint Venture	35,001	44,000		44,000		(50,305)		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities	1							
Surplus/(Deficit) attributable to municipality	59,661	44,666	_	44,666	_	(39,965)	_	_
Share of Surplus/Deficit attributable to Municipality	39,061	44,000		44,000		(39,363)		
Share of Surplus/Dehot attributable to Associate Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	59,661	44,666		44,666		(39,965)		
Part 2: Capital Revenue and Expenditure								
and Expenditure	1		2024/25			202	3/24	
	Budget	Elent /	Quarter	Year	to Date		Quarter	ł
	Budget	A street	1et O se % of	Actual	Total	Actual	Total	Q1 of 2023/24

•			2024/25			202	3/24	
	Budget	First 0	luarter	Year t	o Date	First 0	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	211,949	16,725	7.9%	16,725	7.9%	22,558	9.6%	(25.9%)
National Government	170,149	14,516	8.5%	14,516	8.5%	11,721	5.7%	23.8%
Provincial Government	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	170,149	14,516	8.5%	14,516	8.5%	11,721	5.7%	23.8%
Borrowing	-	-	-	-	-	7,482	-	(100.0%)
Internally generated funds	41,800	2,209	5.3%	2,209	5.3%	3,355	11.5%	(34.2%)
Capital Expenditure Functional	211,949	16,725	7.9%	16,725	7.9%	22,558	9.6%	(25.9%)
Municipal governance and administration	3,800	-	-			2,672		(100.0%)
Executive and Council			-		-		-	-
Finance and administration	3,800		-			2,672	-	(100.0%)
Internal audit								-
Community and Public Safety	18,000	2,970	16.5%	2,970	16.5%	-	-	(100.0%)
Community and Social Services	11,000	2,970	27.0%	2,970	27.0%		-	(100.0%)
Sport And Recreation	7,000						-	
Public Safety		-			-			
Housing			-				-	
Health						-:-		
Economic and Environmental Services	19,000	3,998	21.0%	3,998	21.0%	762	2.2%	424.8%
Planning and Development							2.2%	
Road Transport  Environmental Protection	19,000	3,998	21.0%	3,998	21.0%	762		424.8%
Trading Services Energy sources	171,149 31.300	9,757	5.7%	9,757	5.7%	19,124 241	10.0%	(49.0%) (100.0%)
Energy sources Water Management	96.500	7.839	8.1%	7.839	81%	18.441	15.5%	(57.5%)
Waste Water Monagement	21.349	1,919	9.0%	1,919	9.0%	10,441	10.036	(100.0%)
Waste Water Management Waste Management	21,349	1,919	9.0%	1,919	9.0%	442		(100.0%)
Other	22,000					442		(100.03)

			2024/25			202	23/24	
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	Ī
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	2,979,800	693,538	23.3%	693,538	23.3%	499,676	19.3%	38.89
Property rates	607,412	62,614	10.3%	62,614	10.3%	57,640	12.5%	8.69
Service charges	1,609,274	196,840	12.2%	196,840	12.2%	175,815	13.1%	12.09
Other revenue	192.293	200.252	104 1%	200.252	104.1%	21 458	11.1%	833.29
Transfers and Subsidies - Operational	367.023	188 018	52.7%	188 018	52.7%	171 684	51.2%	9.55
Transfers and Subsidies - Capital	170.149	44.621	26.2%	44.621	26.2%	73.080	35.9%	(38.9%
Interest	43.648	1,193	2.7%	1.193	2.7%		-	(100.0%
Dividends								
Payments	(2.514.183)	(624,099)	24.8%	(624,099)	24.8%	(226,757)	12.6%	175.29
Suppliers and employees	(2,392,128)	(624,099)	26.1%	(624,099)	26.1%	(226,757)	13.2%	175.29
Finance charges	(115,590)							
Transfers and grants	(6,465)							-
Net Cash from/(used) Operating Activities	465,617	69,439	14.9%	69,439	14.9%	272,920	34.8%	(74.6%
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE		1		-		-		-
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current sectors (not used)  Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(223,422)	(75.062)	33.6%	(75.062)	33.6%	(33,324)	14.6%	125.29
Capital assets	(223,422)	(75.062)	33.6%	(75.062)	33.6%	(33,324)	14.6%	125.29
Net Cash from/(used) Investing Activities	(223,422)	(75,062)	33.6%	(75,062)	33.6%	(33,324)	15.1%	125.29
	(223,422)	(73,002)	33.0 /6	(73,002)	33.076	(33,324)	13.176	123.27
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans			-				-	
Borrowing long term/refinancing								-
Increase (decrease) in consumer deposits								
Payments	(134,443)	-	-	-	-	-	-	-
Repayment of borrowing	(134,443)							
Net Cash from/(used) Financing Activities	(134,443)	-	-	-	-	-		-
Net Increase/(Decrease) in cash held	107.752	(5,623)	(5.2%)	(5,623)	(5,2%)	239,595	48.0%	(102.3%
Cash/cash equivalents at the year begin:	126.238	4.672	3.7%	4.672	3.7%	124.778	56.7%	(96.3%
								(96.9%
Cash/cash equivalents at the year end:	233,990	11,158	4.8%	11,158	4.8%	364,046	50.6%	

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,427	20.5%	4,079	6.7%	3,102	5.1%	41,076	67.7%	60,684	11.7%				
Trade and Other Receivables from Exchange Transactions - Electricity	48,461	43.7%	7,367	6.6%	5,612	5.1%	49,423	44.6%	110,864	21.4%				
Receivables from Non-exchange Transactions - Property Rates	44,678	27.8%	10,386	6.5%	7,790	4.8%	97,934	60.9%	160,789	31.0%				
Receivables from Exchange Transactions - Waste Water Management	8,510	18.9%	2,493	5.5%	1,885	4.2%	32,203	71.4%	45,091	8.7%				
Receivables from Exchange Transactions - Waste Management	8,982	18.4%	2,576	5.3%	1,933	4.0%	35,327	72.4%	48,819	9.4%				
Receivables from Exchange Transactions - Property Rental Debtors							26	100.0%	26					
Interest on Arrear Debtor Accounts	2,087	4.7%	1,990	4.5%	1,861	4.2%	38,636	86.7%	44,574	8.6%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-			-		-	-		-	-		-
Other	5,622	11.6%	468	1.0%	473	1.0%	41,850	86.4%	48,412	9.3%				
Total By Income Source	130,766	25.2%	29,360	5.7%	22,656	4.4%	336,476	64.8%	519,258	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	8,533	30.7%	4,839	17.4%	3,961	14.2%	10,483	37.7%	27,815	5.4%				
Commercial	70,914	30.3%	10,783	4.6%	7,945	3.4%	144,737	61.8%	234,380	45.1%				
Households	51,320	20.0%	13,738	5.3%	10,750	4.2%	181,255	70.5%	257,063	49.5%		-		
Other		-	-			-		-	-		-	-		
Total By Customer Group	130,766	25.2%	29,360	5.7%	22,656	4.4%	336,476	64.8%	519,258	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-			-		101	100.0%	101	.39
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Refirement deductions										
Loan repayments										
Trade Creditors	20,490	62.6%	3,867	11.8%	251	.8%	8,112	24.8%	32,720	99.7
Auditor-General										
Other										
Medical Aid deductions										
Total	20,490	62.4%	3,867	11.8%	251	.8%	8,213	25.0%	32,821	100.09

013 249 7263 013 249 7106

All figures in this report are unaudited.

### MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	1		2024/25			200	23/24	
	Budget	First C	Quarter	Year	to Date		Quarter	ŧ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	816,167	257,341	31.5%	257,341	31.5%	206,092	27.3%	24.9%
Exchange Revenue								
Service charges - Electricity	242,611	73,799	30.4%	73,799	30.4%	52,062	24.5%	41.8%
Service charges - Water	71,067	21,000	29.5%	21,000	29.5%	16,723	25.1%	25.6%
Service charges - Waste Water Management	22,898	5,362	23.4%	5,362	23.4%	5,244	22.8%	2.2%
Service charges - Waste Management	25,759	6,033	23.4%	6,033	23.4%	6,223	24.5%	(3.1%)
Sale of Goods and Rendering of Services	4,470	1,449	32.4%	1,449	32.4%	238	5.6%	508.8%
Agency services								-
Interest			28 3%			-		
Interest earned from Receivables Interest earned from Current and Non Current Assets	30,132 4,084	8,533 536	28.3%	8,533 536	28.3% 13.1%	1.119	22.4%	(100.0%)
Dividends	4,054	536	13.176	536	13.176	1,119	22.4%	(52.1%)
Rent on Land								
Rental from Fixed Assets	2.194	456	20.8%	456	20.8%	564	11.3%	(19.1%)
Lipence and permits	250		1%		1%	-		(100.0%)
Operational Revenue	1,413	(661)	(46.8%)	(661)	(46.8%)	(812)	(2.3%)	(18.6%)
Non-Exchange Revenue								
Property rates	150.087	39.508	26.3%	39.508	26.3%	30.943	24.8%	27.7%
Surcharges and Taxes							-	-
Fines, penalties and forfeits	8,000	515	6.4%	515	6.4%	253	3.4%	103.8%
Licences or permits	250	105	41.8%	105	41.8%	25	5.0%	317.5%
Transfer and subsidies - Operational	226,500	93,457	41.3%	93,457	41.3%	76,330	35.9%	22.4%
Interest	20,183	4,661	23.1%	4,661	23.1%	11,877	148.7%	(60.8%)
Fuel Levy	-				-			-
Operational Revenue	6,268	2,590	41.3%	2,590	41.3%	756	7.7%	242.5%
Gains on disposal of Assets			-		-		-	
Other Gains Discontinued Operations					-	4,548		(100.0%)
Discontinued Operations								
Operating Expenditure	1,049,678	251,532	24.0%	251,532	24.0%	234,860	24.0%	7.1%
Employee related costs	267,740	62,876	23.5%	62,876	23.5%	57,431	23.4%	9.5%
Remuneration of councillors	13,671	3,009	22.0%	3,009	22.0%	2,873	23.0%	4.7%
Bulk purchases - electricity	195,000	108,429	55.6%	108,429	55.6%	70,772	36.1%	53.2%
Inventory consumed	21,450	4,023	18.8%	4,023	18.8%	1,784	15.6%	125.5%
Debt impairment	125,500							-
Depreciation and amortisation	88,000 10,000	10.786	107.9%	10.786	107.9%	27.603	61.3%	(60.9%)
Contracted services	186.118	39,479	21.2%	39.479	21.2%	31,114	18.2%	26.9%
Transfers and subsidies	1,000	39,479	21.2% 37.7%	39,479	37.7%	1,000	100.2%	(62.3%)
Irrecoverable debts written off	5.000	1.368	27.4%	1.368	27.4%	2,506	21.8%	(45.4%)
Operational costs	136.199	21.186	15.6%	21,186	15.6%	39.778	40.3%	(46.7%)
Losses on disposal of Assets		2.1,162						(12)
Other Losses		0		0	-		-	(100.0%)
Surplus/(Deficit)	(233,511)	5.808		5,808		(28,768)		
Transfers and subsidies - capital (monetary allocations)	135.907	22,401	16.5%	22.401	16.5%	5.056	3.5%	343.0%
Transfers and subsidies - capital (monetary allocations)  Transfers and subsidies - capital (in-kind)	135,907	22,401	10.5%	22,401	10.5%	5,056	3.5%	343.0%
Surplus/(Deficit) after capital transfers and contributions	(97,604)	28,209		28,209		(23,712)		
Income Tax								
Surplus/(Deficit) after income tax	(97,604)	28,209		28,209		(23,712)	_	_
Share of Surplus/Deficit attributable to Joint Venture	(01,004)	20,209		20,209		(23,112)		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities	1							
Surplus/(Deficit) attributable to municipality	(97,604)	28.209		28,209		(23,712)	_	_
Share of Surplus/Deficit attributable to municipanity	(01,004)	20,209		20,209		(20,112)		
Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	(97,604)	28,209		28,209		(23,712)		

Part 2: Capital Revenue and Expenditure

			2024/25				3/24	
	Budget	First C	Quarter	Year t	o Date	First (	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	146,762	23,364	15.9%	23,364	15.9%	11,324	6.9%	106.3%
National Government	133.162	20.809	15.6%	20.809	15.6%	9.576	6.7%	117.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	133,162	20,809	15.6%	20,809	15.6%	9,576	6.7%	117.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13,600	2,555	18.8%	2,555	18.8%	1,748	8.3%	46.2%
Capital Expenditure Functional	146,762	23,364	15.9%	23,364	15.9%	11,324	6.9%	106.3%
Municipal governance and administration	10,750	2,555	23.8%	2,555	23.8%			(100.0%)
Executive and Council				-			-	
Finance and administration	10,750	2,555	23.8%	2,555	23.8%			(100.0%)
Internal audit				-			-	
Community and Public Safety	1,550	-	-	-		-	-	-
Community and Social Services	1,550							-
Sport And Recreation								-
Public Safety							-	
Housing								-
Health								
Economic and Environmental Services	6,251	1,868	29.9%	1,868	29.9%	3,205	19.2%	(41.7%)
Planning and Development								
Road Transport	6,251	1,868	29.9%	1,868	29.9%	3,205	20.5%	(41.7%)
Environmental Protection								
Trading Services	128,211	18,941	14.8%	18,941	14.8%	8,119	5.7%	133.3%
Energy sources Water Management	1,237 33,645	4.634	13.8%	4.634	13.8%	4,346 693	40.7%	(100.0%)
Water Management Waste Water Management	33,645 79,354	4,634 14,307		4,634 14,307				364.5%
	79,354 13,975	14,307	18.0%	14,307	18.0%	3,080	3.1%	364.5%
Waste Management	13,975							
Other								

			2024/25			202	23/24	
	Budget	First (	Quarter	Year t	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/2
R thousands	_				appropriation		appropriation	
Cash Flow from Operating Activities Receipts	886,133	231,333	26.1%	231,333	26.1%	118,378	12.4%	95.4%
Property rates	145,733	20,918	14.4%	20,918	14.4%	19,944	15.7%	4.99
Service charges	332,252	45,510	13.7%	45,510	13.7%	2,190	.6%	1,977.8%
Other revenue	41.676	11.025	26.5%	11.025	26.5%	6.456	6.6%	70.8%
Transfers and Subsidies - Operational	226,481	95,455	42.1%	95,455	42.1%	86,667	40.7%	10.1%
Transfers and Subsidies - Capital	135,907	57,889	42.6%	57,889	42.6%	2,000	1.4%	2,794.5%
Interest	4,084	536	13.1%	536	13.1%	1,121	22.4%	(52.2%)
Dividends								
Payments	(752,787)	(136,059)	18.1%	(136,059)	18.1%	(99,992)	12.8%	36.1%
Suppliers and employees	(741,787)	(136,059)	18.3%	(136,059)	18.3%	(99,992)	13.6%	36.1%
Finance charges	(10,000)				-			-
Transfers and grants	(1,000)							
Net Cash from/(used) Operating Activities	133,346	95,273	71.4%	95,273	71.4%	18,386	10.7%	418.2%
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE								
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables						-	-	-
Decrease (increase) in non-current investments								
Payments	(146,571)	(43,643)	29.8%	(43,643)	29.8%	(21,940)	13.3%	98.9%
Capital assets	(146,571)	(43,643)	29.8%	(43,643)	29.8%	(21,940)	13.3%	98.9%
Net Cash from/(used) Investing Activities	(146,571)	(43,643)	29.8%	(43,643)	29.8%	(21,940)	13.3%	98.9%
Cash Flow from Financing Activities								
Receipts		2.453		2.453			_	(100.0%)
Short term loans		2,400		2,433				(100.076)
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits		2.453		2.453				(100.0%)
Payments								
Repayment of borrowing							-	-
Net Cash from/(used) Financing Activities		2,453		2,453				(100.0%)
Net Increase/(Decrease) in cash held	(13,225)	54,083	(409.0%)	54.083	(409.0%)	(3,555)	(44.8%)	(1,621.4%)
Cash/cash equivalents at the year begin:	26.317	(3,052)	(11.6%)	(3.052)	(11.6%)	20.603	1.804.4%	(114.8%
				£	416.8%	16,949	186.9%	
Cashicash equivalents at the year end:	13,092	54,564	416.8%	54,564	416.8%	16,949	186.9%	221.99

	0 - 30	Days	31 - 60	) Days	61 - 9	0 Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb			Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7,042	3.6%	6,108	3.1%	4,168	2.1%	177,609	91.1%	194,928	22.6%	(65)			
Trade and Other Receivables from Exchange Transactions - Electricity	15,811	14.3%	8,477	7.7%	5,299	4.8%	80,909	73.2%	110,496	12.8%	(31)			
Receivables from Non-exchange Transactions - Property Rates	10,081	4.8%	6,100	2.9%	5,387	2.6%	188,747	89.7%	210,315	24.4%	(30)			
Receivables from Exchange Transactions - Waste Water Management	2,003	2.9%	1,492	2.1%	1,383	2.0%	64,889	93.0%	69,767	8.1%	(41)	(.1%)		
Receivables from Exchange Transactions - Waste Management	2,214	3.0%	1,564	2.1%	1,435	1.9%	69,043	93.0%	74,256	8.6%	(40)	(.1%)		
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	4,633	2.4%	4,481	2.3%	4,373	2.2%	183,496	93.2%	196,982	22.9%				
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-					-		-	-		
Other	136	2.8%	179	3.7%			4,569	93.6%	4,883	.6%	(26)	(.5%)		
Total By Income Source	41,919	4.9%	28,401	3.3%	22,045	2.6%	769,262	89.3%	861,627	100.0%	(234)			-
Debtors Age Analysis By Customer Group														
Organs of State	7,024	5.3%	6,241	4.7%	4,671	3.5%	115,686	86.6%	133,620	15.5%	(13)			
Commercial	17,925	5.9%	10,130	3.4%	6,929	2.3%	267,027	88.4%	302,010	35.1%				
Households	16,971	4.0%	12,030	2.8%	10,446	2.5%	386,550	90.7%	425,996	49.4%	(220)	(.1%)		
Other			-	-					-		-	-		-
Total By Customer Group	41,919	4.9%	28,401	3.3%	22,045	2.6%	769,262	89.3%	861,627	100.0%	(234)			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	31,829	4.1%	50,462	6.4%	52,442	6.7%	647,800	82.8%	782,532	45.09
Bulk Water			-							
PAYE deductions										
VAT (output less input)										
Pensions / Refirement deductions										
Loan repayments										
Trade Creditors	27,436	2.9%	6,204	.6%	1,361	.1%	922,115	96.3%	957,116	55.09
Auditor-General										
Other										
Medical Aid deductions										
Total	59,265	3.4%	56,666	3.3%	53,803	3.1%	1,569,915	90.2%	1,739,649	100.0%

Contact Details

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

All figures in this report are unaudited.

## MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Povenue and Expenditure

Part1: Operating Revenue and Expenditure			2024/25			201	23/24	
	Budget	First (	Quarter	Year	to Date		Quarter	ł
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2024/25
0ti B								
Operating Revenue and Expenditure	1.064.762	354,763	33.3%	354.763	33.3%	343,719	38.4%	3.2%
Operating Revenue	1,064,762	334,763	33.3%	334,763	33.5%	343,719	38.4%	3.2%
Exchange Revenue								
Service charges - Electricity			25.1%					
Service charges - Water	110,100	27,596		27,596	25.1%	25,914	26.9%	6.5%
Service charges - Waste Water Management Service charges - Waste Management	2,504 41,860	726 10.372	29.0% 24.8%	726 10.372	29.0% 24.8%	470 9.940	20.0%	54.5% 4.3%
Service charges - waste warragement Sale of Goods and Rendering of Services	41,000	10,372	14.0%	10,372	14.0%	9,940	24.9%	1.7%
Agency services	****	- 30	14.0.0		14.036		3.0.0	1.776
Interest								
Interest earned from Receivables	220.039	33.932	15.4%	33.932	15.4%	52,956	59.7%	(35.9%)
Interest earned from Current and Non Current Assets	12.554	4.407	35.1%	4.407	35.1%	4.383	50.8%	.5%
Dividends			-					-
Rent on Land			-		-		-	-
Rental from Fixed Assets	749	590	78.8%	590	78.8%	318	30.1%	85.5%
Licence and permits	3	1	27.2%	1	27.2%	0	8.8%	128.7%
Operational Revenue	871	191	21.9%	191	21.9%	251	17.9%	(23.9%)
Non-Exchange Revenue					1			1
Property rates	64,571	16,457	25.5%	16,457	25.5%	15,108	24.5%	8.9%
Surcharges and Taxes		9,454	-	9,454	-			(100.0%)
Fines, penalties and forfeits	3,343	50	1.5%	50	1.5%	39	1.5%	28.5%
Licences or permits	324	75	23.2%	75	23.2%	111	56.8%	(32.7%)
Transfer and subsidies - Operational Interest	607,434	250,856	41.3%	250,856	41.3%	234,171	40.5%	7.1%
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
Discontinued Operations			-		-		-	
Operating Expenditure	1,212,019	172,278	14.2%	172,278	14.2%	145,783	14.5%	18.2%
Employee related costs	207.837	45.037	21.7%	45.037	21.7%	43,940	22.5%	2.5%
Remuneration of councillors	31,006	45,037 6,733	21.7%	6.733	21.7%	6,435	22.0%	4.6%
Bulk purchases - electricity	31,000	0,733	21.739	0,733	21.739	0,430	22.0.0	4.0%
Inventory consumed	180 993	34 546	19 1%	34 546	19.1%	16 645	9.5%	107 5%
Debt impairment	387.451							
Depreciation and amortisation	88.821	18.862	21.2%	18.862	21.2%	18.033	20.3%	4.6%
Interest			-		-			-
Contracted services	180,380	39,861	22.1%	39,861	22.1%	38,971	25.2%	2.3%
Transfers and subsidies	700		-	-	-		-	-
Irrecoverable debts written off	5,324	965	18.1%	965	18.1%	565	18.8%	70.7%
Operational costs	129,508	26,273	20.3%	26,273	20.3%	21,195	18.6%	24.0%
Losses on disposal of Assets								
Other Losses					-		-	
Surplus/(Deficit)	(147,256)	182,485		182,485		197,936		
Transfers and subsidies - capital (monetary allocations)	216,343	69,035	31.9%	69,035	31.9%	41,486	16.4%	66.4%
Transfers and subsidies - capital (in-kind)	-	-	-		-		·	-
Surplus/(Deficit) after capital transfers and contributions	69,087	251,519		251,519		239,421		
Income Tax							-	
Surplus/(Deficit) after income tax	69,087	251,519		251,519		239,421		
Share of Surplus/Deficit attributable to Joint Venture								
Share of Surplus/Deficit attributable to Minorities			-					
Surplus/(Deficit) attributable to municipality	69,087	251,519		251,519		239,421		
Share of Surolus/Deficit attributable to Associate								
Intercompany/Parent subsidiary transactions								
Surplus/(Deficit) for the year	69.087	251,519		251.519		239.421		

Part 2: Capital Revenue and Expenditure

			2024/25			202	23/24	
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	238.290	43,810	18.4%	43,810	18.4%	53,583	19.5%	(18.2%
National Government	216.343	43.658	20.2%	43,658	20.2%	53.583	21.2%	(18.5%
Provincial Government				,				
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-
Transfers recognised - capital	216,343	43,658	20.2%	43,658	20.2%	53,583	21.2%	(18.5%
Borrowing	-	-	-	-	-	-	- "	-
Internally generated funds	21,947	152	.7%	152	.7%	-	-	(100.0%
Capital Expenditure Functional	238,290	43,810	18.4%	43,810	18.4%	53,583	19.5%	(18.2%
Municipal governance and administration	6,150	14	.2%	14	.2%	-	-	(100.0%
Executive and Council							-	-
Finance and administration	6,150	14	.2%	14	.2%			(100.0%
Internal audit							-	-
Community and Public Safety	27,500	4,428	16.1%	4,428	16.1%	3,478	36.6%	27.39
Community and Social Services	7,500							
Sport And Recreation	20,000	4,428	22.1%	4,428	22.1%	3,478	87.0%	27.3
Public Safety			-	-				-
Housing								
Health								
Economic and Environmental Services	69,021	7,672	11.1%	7,672	11.1%	20,677	48.1%	(62.9%
Planning and Development Road Transport	69.021	7.672	11.1%	7.672	11.1%	20.677	48.1%	(62.9%
Fruincomental Protection	69,021	1,612	11.176	1,012	11.17a	20,077	40.176	(02.9%
Trading Services	135,619	31,697	23.4%	31,697	23,4%	29,427	13.4%	7.79
Energy sources	8,000	1,982	23.4%	1,982	23.4%	8.383	27.3%	(76.4%
Water Management	90.138	25.051	27.8%	25.051	27.8%	19.797	14.1%	
Waste Water Management	29,000	4.664	16.1%	4.664	16.1%	1.247	2.8%	273.9
Waste Wate Management	8.481	4,004	10.136	4,004	10.130	1,241	2.0.0	213.97
Other	0,401							

			2024/25			202	23/24	
	Budget	First 0	Quarter	Year t	o Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/2
Cash Flow from Operating Activities Receipts	967,318	301,705	31.2%	301,705	31.2%	318.234	33.6%	(5.2%
Property rates	41.077	5.977	14.6%	5.977	14.6%	8.514	65.9%	(29.8%
Service charges	9.638	2,992	31.0%	2 992	31.0%	2,479	4.3%	20.75
Other revenue	80 272	31.358	39.1%	31 358	39.1%	31.806	87.5%	
Other revenue Transfers and Subsidies - Operational	80,272 607,434	31,358 246,078	39.1% 40.5%	31,358 246,078	39.1% 40.5%	31,806 229.726	87.5% 39.8%	(1.4%
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	216.343	15.300	7.1%	246,078 15.300	7.1%	229,726 45.709	18.1%	(66.5%
I ransiers and Subsidies - Capital Interest	12.554	15,300	7.17a	15,300	7.176	45,709	10.176	(00.5%
Dividends	12,004							
Payments	(730.423)	(108,900)	14.9%	(108,900)	14.9%	(76.526)	11.4%	42.39
Suppliers and employees	(729,723)	(108,900)	14.9%	(108,900)	14.9%	(76.526)	11.4%	42.37
Finance charges	(125,123)	(100,500)	14.370	(100,300)	14.5%	(10,020)	11.430	42.37
Transfers and grants	(700)							
Net Cash from/(used) Operating Activities	236.895	192,805	81.4%	192.805	81.4%	241,708	87.4%	(20.2%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE	:	:	:	:	:	:	:	-
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(238,290)	(51,565)	21.6%	(51,565)	21.6%	(59,053)	21.5%	(12.7%
Capital assets	(238,290)	(51,565)	21.6%	(51,565)	21.6%	(59,053)	21.5%	(12.7%
Net Cash from/(used) Investing Activities	(238,290)	(51,565)	21.6%	(51,565)	21.6%	(59,053)	21.5%	(12.7%
Cash Flow from Financing Activities								
Receipts		-		-		-	-	-
Short term loans								-
Borrowing long term/refinancing								-
Increase (decrease) in consumer deposits								
Payments		-	-	-	-	-	-	-
Repayment of borrowing								
Net Cash from/(used) Financing Activities		-						
Net Increase/(Decrease) in cash held	(1,394)	141,240	(10,129.2%)	141,240	(10,129.2%)	182,654	8,001.6%	(22.7%
Cash/cash equivalents at the year begin:	169,696	214,351	126.3%	214,351	126.3%	185,401	140.2%	15.69

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10,542	1.1%	9,979	1.1%	9,936	1.1%	892,072	96.7%	922,529	40.3%	2			
Trade and Other Receivables from Exchange Transactions - Electricity							159	100.0%	159					
Receivables from Non-exchange Transactions - Property Rates	5,232	1.6%	4,294	1.3%	4,274	1.3%	305,194	95.7%	318,995	13.9%				
Receivables from Exchange Transactions - Waste Water Management	193	1.1%	175	1.0%	172	1.0%	17,245	97.0%	17,786	.8%	3			
Receivables from Exchange Transactions - Waste Management	3,946	1.0%	3,924	1.0%	3,917	1.0%	390,264	97.1%	402,061	17.5%	0			
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts	11,434	1.8%	11,306	1.8%	11,184	1.8%	595,852	94.6%	629,777	27.5%	20			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-			-		-						
Other							104	100.0%	104					
Total By Income Source	31,347	1.4%	29,679	1.3%	29,484	1.3%	2,200,889	96.1%	2,291,399	100.0%	24			
Debtors Age Analysis By Customer Group														
Organs of State	5,039	2.0%	4,490	1.7%	4,433	1.7%	243,566	94.6%	257,528	11.2%	0			
Commercial	2,939	2.4%	1,951	1.6%	1,940	1.6%	113,302	94.3%	120,132	5.2%	0			
Households	23,369	1.2%	23,237	1.2%	23,111	1.2%	1,844,022	96.4%	1,913,740	83.5%	24			
Other		-	-			-		-						-
Total By Customer Group	31,347	1.4%	29,679	1.3%	29,484	1.3%	2,200,889	96.1%	2,291,399	100.0%	24			

Part 5: Creditor Age Analysis

-	0 - 30	Days	31 - 6	31 - 60 Days		0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement deductions										
Loan repayments										
Trade Creditors	3,525	100.0%					0		3,525	100.0%
Auditor-General										
Other										
Medical Aid deductions										
Total	3,525	100.0%					0		3,525	100.0%

013 986 9115 013 986 9103

All figures in this report are unaudited.

### MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure			2024/25		202			
	Budget	First (	Quarter	Year t	o Date	First 0	Quarter	İ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	773,201	166,676	21.6%	166,676	21.6%	182,438	22.6%	(8.6%)
Exchange Revenue								
Service charges - Electricity	225,890	38,634	17.1%	38,634	17.1%	48,327	13.9%	(20.1%)
Service charges - Water	74,236	8,936	12.0%	8,936 2,397	12.0% 17.4%	12,954	19.1%	(31.0%)
Service charges - Waste Water Management Service charges - Waste Management	13,785 14,672	2,397 2,752	17.4% 18.8%	2,397	17.4%	2,910 3,035	18.6%	(17.6%)
Sale of Goods and Rendering of Services	6,926	433	6.3%	433	6.3%	744	23.7%	(41.8%)
Agency services			-		-		-	
Interest		-		-				
Interest earned from Receivables	90,454		-	-	-	16,569	27.9%	(100.0%)
Interest earned from Current and Non Current Assets		-		-		(217)		(100.0%)
Dividends Rent on Land					-		-	
Rental from Fixed Assets	1,572	188	11.9%	188	11.9%	691	27.3%	(72.9%)
Licence and permits	1,072	100	11.5%	100	11.5%	051	21.3.0	(12.5%)
Operational Revenue	772	82	10.6%	82	10.6%	1.590	405.4%	(94.9%)
Non-Exchange Revenue								
Property rates	123.486	28.809	23.3%	28.809	23.3%	27.646	28.4%	4.2%
Surcharges and Taxes	33,486	11,377	34.0%	11,377	34.0%	11,995	21.9%	(5.2%)
Fines, penalties and forfeits	2,141	179	8.4%	179	8.4%	309	18.3%	(42.0%)
Licences or permits							-	
Transfer and subsidies - Operational	152,985	58,455	38.2%	58,455	38.2%	52,854	36.7%	10.6%
Interest Fuel Levy	32,796	14,436	44.0%	14,436	44.0%			(100.0%)
Operational Revenue	1 1							
Gains on disposal of Assets								
Other Gains						3.032		(100.0%)
Discontinued Operations			-		-		-	
Operating Expenditure	878,574	129,629	14.8%	129,629	14.8%	197,190	24.3%	(34,3%)
Employee related costs	201.439	31.763	15.8%	31.763	15.8%	46.326	23.0%	(31.4%)
Remuneration of councillors	10,101	1,542	15.3%	1,542	15.3%	1,777	19.5%	(13.2%)
Bulk purchases - electricity	203,854	56,122	27.5%	56,122	27.5%	73,935	40.0%	(24.1%)
Inventory consumed	92,124	13,423	14.6%	13,423	14.6%	24,587	31.0%	(45.4%)
Debt impairment	108,336	-		-				
Depreciation and amortisation	52,446 30.000	12 696	42.3%	12 696	42.3%	8,147 15.651	15.7% 46.9%	(100.0%) (18.9%)
Contracted services	92.062	9,996	10.9%	9.996	10.9%	17,476	24.5%	(42.8%)
Transfers and subsidies	52,002	3,350	10.5%	3,350	10.5%	17,410	24.0,0	(42.0%)
Irrecoverable debts written off	29.800							
Operational costs	58,413	4,086	7.0%	4,086	7.0%	9,214	24.2%	(55.7%)
Losses on disposal of Assets	-		-		-		-	
Other Losses	-			-		78	-	(100.0%)
Surplus/(Deficit)	(105,373)	37,047		37,047		(14,753)		
Transfers and subsidies - capital (monetary allocations)	53,420							
Transfers and subsidies - capital (in-kind)	119,417							
Surplus/(Deficit) after capital transfers and contributions	67,465	37,047		37,047		(14,753)		
Income Tax								
Surplus/(Deficit) after income tax	67,465	37,047		37,047		(14,753)		
Share of Surplus/Deficit attributable to Joint Venture	-			-		-		
Share of Surplus/Deficit attributable to Minorities	-							-
Surplus/(Deficit) attributable to municipality	67,465	37,047		37,047		(14,753)		
Share of Surplus/Deficit attributable to Associate	-					-		
Intercompany/Parent subsidiary transactions	-							-
Surplus/(Deficit) for the year	67,465	37,047		37,047		(14,753)		

Part 2: Capital Revenue and Expenditure

•			2024/25			202	3/24	
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Capital Revenue and Expenditure								
Source of Finance	65,740	13.094	19.9%	13.094	19.9%	9.545	14.1%	37.2%
National Government Provincial Government	53,420	2,392	4.5%	2,392	4.5%	6,144	10.4%	(61.1%)
	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A								-
Transfers recognised - capital	53,420	2,392	4.5%	2,392	4.5%	6,144	10.4%	(61.1%)
Borrowing		40 700	86.9%	40 700				-
Internally generated funds	12,320	10,703	86.9%	10,703	86.9%	3,401	40.2%	214.7%
Capital Expenditure Functional	65,740	13,094	19.9%	13,094	19.9%	9,545	14.1%	37.2%
Municipal governance and administration	8,200	1,214	14.8%	1,214	14.8%	239	4.9%	406.8%
Executive and Council	200		-		-		-	-
Finance and administration	8,000	1,214	15.2%	1,214	15.2%	239	4.9%	406.8%
Internal audit			-		-		-	
Community and Public Safety	20			-		-	-	-
Community and Social Services	20		-		-		-	
Sport And Recreation								-
Public Safety			-				-	-
Housing			-		-		-	
Health								-
Economic and Environmental Services	14,521	1,349	9.3%	1,349	9.3%	218	1.5%	518.1%
Planning and Development	100		-				-	
Road Transport	14,421	1,349	9.4%	1,349	9.4%	218	1.5%	518.1%
Environmental Protection		-			-			
Trading Services	42,999	10,532	24.5%	10,532	24.5%	9,087	19.1%	15.9%
Energy sources	6,500	9,824	151.1%	9,824	151.1%	3,162	52.7%	210.7%
Water Management	31,499	707	2.2%	707	2.2%	4,247	12.1%	(83.3%)
Waste Water Management	3,000				-	1,679	54.4%	(100.0%
Waste Management	2,000		-				-	
Other					-		-	

			2024/25			202	23/24	
	Budget	First C	Quarter	Year t	o Date	First	Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	730,180	143,234	19.6%	143,234	19.6%	168,149	21.7%	(14.8%
Property rates	137.878	19.473	14.1%	19.473	14.1%	18.993	27.8%	2.55
Service charges	337.393	50,448	15.0%	50.448	15.0%	75.532	19.9%	(33.2%
Other revenue	48.503	35.711	73.6%	35.711	73.6%	16.120	13.2%	121 55
Transfers and Subsidies - Operational	152.985	30,451	19.9%	30,451	19.9%	46 211	32 1%	(34.1%
Transfers and Subsidies - Capital	53,420	7.151	13.4%	7.151	13.4%	10,700	18.1%	(33.2%
Interest	00,410	1,101	10.4%	7,101	12.474	593	10.170	(100.0%
Dividends								(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Payments	(621,270)	(89,778)	14.5%	(89,778)	14.5%	(101,620)	14.4%	(11.7%
Suppliers and employees	(621,270)	(89,778)	14.5%	(89.778)	14.5%	(101.620)	15.1%	(11.7%
Finance charges			-				-	
Transfers and grants								
Net Cash from/(used) Operating Activities	108,909	53,456	49.1%	53,456	49.1%	66,528	99.7%	(19.6%
Cash Flow from Investing Activities								
Receipts						_		
Proceeds on disposal of PPE				-		-		
Decrease (Increase) in non-current debtors (not used)								
Decrease (increase) in non-current receivables								
Decrease (increase) in non-current investments								
Payments	(62,740)	(17.258)	27.5%	(17.258)	27.5%	(10,731)	18.2%	60.89
Capital assets	(62,740)	(17,258)	27.5%	(17,258)	27.5%	(10,731)	18.2%	60.85
Net Cash from/(used) Investing Activities	(62,740)	(17,258)	27.5%	(17,258)	27.5%	(10,731)	18.2%	60.89
Cash Flow from Financing Activities								
Receipts								
Short term loans	-			-				
Borrowing long term/refinancing								
Increase (decrease) in consumer deposits								
Payments								
Repayment of borrowing	1 .			1				
Net Cash from/(used) Financing Activities								-
	40.400	20.400	70.40	20.400	70.40	FF 707	704.00	(05.40)
Net Increase/(Decrease) in cash held	46,169	36,198	78.4%	36,198	78.4%	55,797	731.8%	(35.1%
Cash/cash equivalents at the year begin:	30,000 76,169	2,992	10.0%	2,992	10.0%	5,033	133.6%	(40.5%
Cash/cash equivalents at the year end:		42,596	55.9%	42.596	55.9%	60.667	532.5%	

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb		Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water											24			
Trade and Other Receivables from Exchange Transactions - Electricity											0			
Receivables from Non-exchange Transactions - Property Rates											0			
Receivables from Exchange Transactions - Waste Water Management											2			
Receivables from Exchange Transactions - Waste Management											1			
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts											2			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure							-	-		-		-		
Other											(4)			
Total By Income Source								-	-		25			
Debtors Age Analysis By Customer Group														
Organs of State														
Commercial											21			
Households											4			
Other							-	-		-		-		-
Total By Customer Group								-	-		25			

Part 5: Creditor Age Analysis

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

Contact Details

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

All figures in this report are unaudited.

### AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2024/25			200	23/24	
	Budget	First (	Quarter	Year	to Date	First	Quarter	J
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2023/24 to Q1 of 2024/25
Operating Revenue and Expenditure								
Operating Revenue	28,775,116	7.642.273	26.6%	7.642.273	26.6%	7.146.520	26.7%	6.9%
Exchange Revenue	20,110,110	1,042,210	20.070	1,042,210	20.070	1,140,020	20.77	0.570
Service charges - Electricity	7.476.886	1.852.031	24.8%	1.852.031	24.8%	1.518.153	21.3%	22.0%
Service charges - Water	2,377,519	481.100	20.2%	481,100	20.2%	368.721	16.1%	30.5%
Service charges - Waste Water Management	777.580	187,478	24.1%	187,478	24.1%	169.747	24.0%	10.4%
Service charges - Waste Management	969,552	222,792	23.0%	222,792	23.0%	202,438	21.9%	10.1%
Sale of Goods and Rendering of Services	119,404	21,843	18.3%	21,843	18.3%	20,427	24.5%	6.9%
Agency services Interest	67,791	19,752	29.1%	19,752	29.1%	10,041	9.1%	96.7%
Interest earned from Receivables	1,392,471	268,797	19.3%	268,797	19.3%	319,454	28.5%	(15.9%)
Interest earned from Current and Non Current Assets	226,787	24,997	11.0%	24,997	11.0%	41,487	22.8%	(39.7%)
Dividends	408	1,589	389.6%	1,589	389.6%			(100.0%)
Rent on Land Rental from Fixed Assets	19,953	5,251	26.3% 21.1%	5,251	26.3%	5,445	28.8%	(3.6%
Rental from Fixed Assets Licence and permits	78,960 29,902	16,655 1,681	21.1%	16,655	21.1% 5.6%	18,974 3,298	17.7%	(12.2%)
Licence and permits  Operational Revenue	29,902 465,649	1,681 26,055	5.6%	1,681 26,055	5.6%	3,298 23,071	11.0%	12.9%
Non-Exchange Revenue	400,649	20,055	0.6%	20,055	5.6%	23,0/1	5.7%	12.9%
Non-Exchange Revenue Property rates	4.677.851	1.114.458	23.8%	1.114.458	23.8%	1.062.765	24.3%	4.9%
Surchanges and Taxes	4,677,651	20.831	62.2%	20.831	62.2%	1,062,765	21.9%	73.7%
Fines, penalties and forfeits	137.052	18.878	13.8%	18.878	13.8%	12.030	8.3%	56.9%
Ligences or permits	18.806	533	2.8%	533	2.8%	942	6.0%	(43.5%
Transfer and subsidies - Operational	8.964.503	3.205.697	35.8%	3.205.697	35.8%	3.146.771	37.0%	1.9%
Interest	505,194	132,975	26.3%	132,975	26.3%	43,405	28.3%	206.4%
Fuel Levy	377,017					154,194	41.7%	(100.0%)
Operational Revenue	13,710	17,563	128.1%	17,563	128.1%	756	7.7%	2,222.3%
Gains on disposal of Assets	24,074	1,319	5.5%	1,319	5.5%	4,826	32.5%	(72.7%)
Other Gains Discontinued Operations	20,563			. 0		7,580	54.0%	(100.0%
Operating Expenditure	30.519.627	6.525.671	21.4%	6.525.671	21,4%	6.130.900	22.2%	6.4%
Employee related costs	8,622,452	1,819,069	21.1%	1,819,069	21.1%	1,898,581	23.9%	(4.2%
Remuneration of councillors	485,544	96,352	19.8%	96,352	19.8%	100,650	22.0%	(4.3%
Bulk purchases - electricity	6,857,787	2,430,842	35.4%	2,430,842	35.4%	1,739,795	27.2%	39.79
Inventory consumed	1,621,789	322,839	19.9%	322,839	19.9%	294,888	18.6%	9.59
Debt impairment	3,636,264	6		6	-	155,456	6.9%	(100.0%
Depreciation and amortisation	2,443,091	327,043	13.4%	327,043	13.4%	242,734	10.2% 51.1%	34.79
Interest Contracted services	666,560 3,148,598	132,557 671,206	19.9%	132,557 671 206	19.9%	283,537 658,513	51.1% 21.2%	(53.2% 1.99
Transfers and subsidies	694.022	251.586	36.2%	251.586	36.2%	267.297	35.5%	(5.9%
Irrecoverable debts written off	317.696	7.823	2.5%	7.823	2.5%	5.141	2.2%	52.29
Operational costs	2,018,364	466,361	23.1%	466,361	23.1%	484,724	25.6%	(3.8%
Losses on disposal of Assets	4,000				-			
Other Losses	3,461	9	.3%	9	.3%	(415)	(8.0%)	(102.2%
Surplus/(Deficit)	(1,744,511)	1,116,602		1,116,602		1,015,620		
Transfers and subsidies - capital (monetary allocations)	3,418,808	530,653	15.5%	530,653	15.5%	367,237	10.8%	44.5%
Transfers and subsidies - capital (in-kind)	129,417	4 647 074		4 647 054		4 202 050		
Surplus/(Deficit) after capital transfers and contributions	1,803,715	1,647,254		1,647,254		1,382,856		
Income Tax	1.803.715	1.647.254		1,647,254		1,382,856		
Surplus/(Deficit) after income tax  Share of Surplus/Deficit attributable to Joint Venture	1,803,715	1,047,234		1,047,234		1,382,836		
Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities	1 .		-	-	-	-		
Surplus/(Deficit) attributable to municipality	1,803,715	1,647,254		1,647,254		1,382,856		
Share of Surplus/Deficit attributable to Associate		. 60		- 60		- 48	229.8%	24.5%
Intercompany/Parent subsidiary transactions Surplus/(Deficit) for the year	1.803.715	1,647,315		1,647,315		1,382,905	229.8%	24.5%

Part 2: Capital Revenue and Expenditure

			2024/25	202				
	Budget	First 0		Year t	o Date	First 0	Quarter	J
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q1 of 2023/24 to Q1 of 2024/25
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	4,255,497	672,180	15.8%	672,180	15.8%	673,938	18.6%	(.3%)
National Government	3,322,298	594,543	17.9%	594,543	17.9%	574,791	20.3%	3.4%
Provincial Government	-	-	-		-		-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	1,136	-	1,136	-	-	-	(100.0%)
Transfers recognised - capital	3,322,298	595,678	17.9%	595,678	17.9%	574,791	20.3%	3.6%
Borrowing	-	-	-	-	-	7,482	-	(100.0%)
Internally generated funds	933,199	76,502	8.2%	76,502	8.2%	91,666	11.6%	(16.5%)
Capital Expenditure Functional	4,259,067	672,220	15.8%	672,220	15.8%	676,063	18.3%	(.6%)
Municipal governance and administration	203,210	24,449	12.0%	24,449	12.0%	30,606	16.0%	(20.1%)
Executive and Council	8,425	875	10.4%	875	10.4%	2,232	41.4%	(60.8%)
Finance and administration	194,575	23,575	12.1%	23,575	12.1%	28,374	15.3%	(16.9%)
Internal audit	210		-				-	-
Community and Public Safety	317,781	17,789	5.6%	17,789	5.6%	25,109	12.8%	(29.2%)
Community and Social Services	116,645	10,926	9.4%	10,926	9.4%	9,212	10.5%	18.6%
Sport And Recreation	65,878	4,466	6.8%	4,466	6.8%	5,081	14.0%	(12.1%)
Public Safety	17,600	29	.2%	29	.2%	2,721	6.7%	(98.9%)
Housing	23,000	2,369	10.3%	2,369	10.3%	8,096	26.1%	(70.7%)
Health	94,658							
Economic and Environmental Services	1,561,585	269,543	17.3%	269,543	17.3%	244,309	23.7%	10.3%
Planning and Development	528,481	77,699	14.7%	77,699	14.7%	55,401	49.2%	40.2%
Road Transport	1,028,994	191,844	18.6%	191,844	18.6%	188,526	20.6%	1.8%
Environmental Protection	4,110		-			381	11.7%	(100.0%)
Trading Services	2,175,391	360,438	16.6%	360,438	16.6%	376,040	16.5%	(4.1%)
Energy sources	345,490	68,503	19.8%	68,503	19.8%	68,945	16.1%	(.6%)
Water Management	1,183,029	189,249	16.0%	189,249	16.0%	216,162	18.5%	(12.5%
Waste Water Management	524,797	88,338	16.8%	88,338	16.8%	74,646	12.6%	18.3%
Waste Management	122,076	14,349	11.8%	14,349	11.8%	16,287	17.8%	(11.9%
Other	1,100							

			202	l				
	Budget	First 0	Quarter	Year t	o Date	First 0	Quarter	J
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2023/24
	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2024/25
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	29,741,938	10,149,948	34.1%	10,149,948	34.1%	7,068,514	27.3%	43.6%
Property rates	4,040,696	2,356,078	58.3%	2,356,078	58.3%	625,738	17.4%	276.5%
Service charges	11,156,067	1,940,806	17.4%	1,940,806	17.4%	1,632,397	16.6%	18.9%
Other revenue	1,392,274	1,612,176	115.8%	1,612,176	115.8%	982,690	57.4%	64.1%
Transfers and Subsidies - Operational	9,264,832	3,068,825	33.1%	3,068,825	33.1%	2,825,658	36.9%	8.6%
Transfers and Subsidies - Capital	3,451,837	1,159,934	33.6%	1,159,934	33.6%	982,133	34.0%	18.1%
Interest	436,032	12,023	2.8%	12,023	2.8%	19,898	8.9%	(39.6%)
Dividends	198	106	53.7%	106	53.7%			(100.0%)
Payments	(24,565,198)	(6,439,382)	26.2%	(6,439,382)	26.2%	(5,179,895)	22.9%	24.3%
Suppliers and employees	(24,069,590)	(6,439,382)	26.8%	(6,439,382)	26.8%	(5,179,895)	23.4%	24.3%
Finance charges	(479,033)							
Transfers and grants	(16,575)							
Net Cash from/(used) Operating Activities	5,176,740	3,710,566	71.7%	3,710,566	71.7%	1,888,619	57.9%	96.5%
Cash Flow from Investing Activities								
Receints		(24,131)	_	(24,131)		14,199	154.6%	(269.9%)
Proceeds on disposal of PPE		1.320		1320		570	6.2%	131.5%
Decrease (Increase) in non-current debtors (not used)		.,		.,		-		
Decrease (increase) in non-current receivables		(451)		(451)		(1.041)	5 201 2%	(56.7%)
Decrease (increase) in non-current investments		(25,000)		(25,000)		14.670		(270.4%)
Payments	(4,276,368)	(738,744)	17.3%	(738,744)	17.3%	(704,167)	16.5%	4.9%
Capital assets	(4.276.368)	(738,744)	17.3%	(738.744)	17.3%	(704.167)	16.5%	4.9%
Net Cash from/(used) Investing Activities	(4,276,368)	(762,875)	17.8%	(762,875)	17.8%	(689,968)	16.2%	10.6%
Cash Flow from Financing Activities								
Receipts	1,323	2.742	207.3%	2.742	207.3%	3	.1%	106,370,0%
Short term loans	1,323	2,142	201.376	2,742	201.376		.170	100,370.03
Borrowing long term/refinancing	1.056							
Increase (decrease) in consumer deposits	267	2.742	1 028 1%	2742	1 028 1%	3	1.9%	106.370.0%
Payments	(163.892)			-				
Repayment of borrowing	(163.892)							
Net Cash from/(used) Financing Activities	(162,569)	2,742	(1.7%)	2,742	(1.7%)	3		106,370.0%
Net Increase/(Decrease) in cash held	737.802	2,950,433	399.9%	2.950,433	399.9%	1.198.653	(110.1%)	146.1%
Cash/cash equivalents at the year begin:	1.829.733	372.032	20.3%	372.032	20.3%	1,190,033	(110.176)	(74.8%)
Cash/cash equivalents at the year end:	2,567,535	3,595,756	140.0%	3,595,756	140.0%	2,925,492	202.6%	22.9%

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	187,318	2.8%	98,396	1.5%	107,001	1.6%	6,317,806	94.1%	6,710,520	23.2%	(80,794)	(1.2%)		-
Trade and Other Receivables from Exchange Transactions - Electricity	484,840	12.2%	164,986	4.2%	150,614	3.8%	3,167,033	79.8%	3,967,472	13.7%	(23,464)	(.6%)		
Receivables from Non-exchange Transactions - Property Rates	315,709	5.6%	107,567	1.9%	165,210	3.0%	5,011,333	89.5%	5,599,820	19.3%	(10,358)	(.2%)		
Receivables from Exchange Transactions - Waste Water Management	65,696	3.0%	43,630	2.0%	37,531	1.7%	2,009,748	93.2%	2,156,605	7.4%	(31,128)	(1.4%)		-
Receivables from Exchange Transactions - Waste Management	72,722	3.1%	40,022	1.7%	44,714	1.9%	2,204,719	93.3%	2,362,177	8.2%	(27,419)	(1.2%)		
Receivables from Exchange Transactions - Property Rental Debtors	1,511	7.7%	128	.7%	111	.6%	17,763	91.0%	19,512	.1%				
Interest on Arrear Debtor Accounts	145,804	2.4%	121,420	2.0%	148,766	2.4%	5,748,233	93.3%	6,164,223	21.3%	22			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure														
Other	13,888	.7%	5,182	.3%	5,302	.3%	1,966,957	98.8%	1,991,330	6.9%	(7,472)	(.4%)		
Total By Income Source	1,287,486	4.4%	581,332	2.0%	659,249	2.3%	26,443,592	91.3%	28,971,659	100.0%	(180,613)	(.6%)		
Debtors Age Analysis By Customer Group														
Organs of State	139,545	4.9%	64,452	2.2%	94,971	3.3%	2,576,122	89.6%	2,875,089	9.9%	(13)			
Commercial	569,125	5.2%	224,211	2.1%	221,073	2.1%	9,658,705	90.6%	10,663,113	36.8%	(151)			
Households	548,384	3.8%	292,334	2.0%	321,574	2.2%	13,431,594	92.0%	14,593,886	50.4%	(180,449)	(1.2%)		
Other	40,433	4.8%	335		21,632	2.6%	777,171	92.6%	839,571	2.9%	-			
Total By Customer Group	1.287.486	4.4%	581.332	2.0%	659,249	2.3%	26.443.592	91,3%	28.971.659	100.0%	(180,613)	(.6%)		

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	496,584	4.4%	1,140,129	10.1%	570,123	5.1%	9,069,682	80.4%	11,276,519	44.79
Bulk Water	7,626	.4%	11,329	.6%	11,036	.6%	1,752,107	98.3%	1,782,099	7.1
PAYE deductions	10,518	97.8%					233	2.2%	10,751	
VAT (output less input)	214	73.0%	42	14.2%			38	12.8%	293	
Pensions / Refirement deductions	6,687	52.5%	(6)		33	.3%	6,012	47.2%	12,725	.1
Loan repayments										
Trade Creditors	258,991	2.2%	168,238	1.5%	123,897	1.1%	10,967,084	95.2%	11,518,209	45.7
Auditor-General	2,939	16.1%	592	3.2%	209	1.1%	14,550	79.6%	18,290	.1
Other	32,752	5.5%	28,935	4.8%	(9,275)	(1.5%)	548,329	91.3%	600,741	2.4
Medical Aid deductions	2,630	100.0%							2,630	
Total	818,942	3.2%	1,349,258	5.3%	696.023	2.8%	22.358.035	88.6%	25.222.258	100.09