MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**775 431**	**773 982**	**225 843**	**29,1%**	**210 205**	**27,1%**	**194 826**	**25,2%**	**30 530**	**3,9%**	**661 405**	**85,5%**	**32 247**	**51,7%**	**(5,3%)**
Exchange Revenue															
Service charges - Electricity	36 164	36 164	9 029	25,0%	12 407	34,3%	16 882	46,7%	7 378	20,4%	45 696	126,4%	8 305	97,1%	(11,2%)
Service charges - Water	16 980	16 980	2 213	13,0%	4 017	23,7%	22 861	134,6%	(14 820)	(87,3%)	14 271	84,0%	2 725	72,6%	(643,9%)
Service charges - Waste Water Management	12 393	12 393	1 715	13,8%	2 819	22,7%	2 804	22,6%	4 264	34,4%	11 602	93,6%	1 725	64,5%	147,2%
Service charges - Waste Management	13 484	13 484	1 987	14,7%	3 053	22,6%	2 785	20,7%	2 454	18,2%	10 279	76,2%	1 579	55,6%	55,4%
Sale of Goods and Rendering of Services	2 680	4 680	812	30,3%	794	29,6%	597	12,7%	494	10,6%	2 696	57,6%	397	-	24,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 353	26 353	3 402	12,9%	5 173	19,6%	5 167	19,6%	5 309	20,1%	19 051	72,3%	3 378	52,0%	57,1%
Interest earned from Current and Non Current Assets	14 123	14 123	3 168	22,4%	838	5,9%	4 543	32,2%	3 766	26,7%	12 315	87,2%	1 764	107,5%	113,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 193	1 193	80	6,7%	118	9,9%	118	9,9%	118	9,9%	433	36,3%	(68)	5,5%	(271,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	31 708	43 446	94	,3%	94	,3%	71	,2%	112	,3%	370	,9%	54	1,0%	106,1%
Non-Exchange Revenue															
Property rates	135 346	135 346	14 069	10,4%	25 814	19,1%	23 095	17,1%	16 214	12,0%	79 193	58,5%	8 972	50,8%	80,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	788	988	137	17,4%	38	4,8%	54	5,5%	56	5,7%	286	28,9%	51	19,8%	10,1%
Licences or permits	-	475	6	-	426	-	56	11,8%	8	1,7%	497	104,5%	3	-	216,0%
Transfer and subsidies - Operational	463 697	447 897	185 611	40,0%	149 224	32,2%	110 946	24,8%	319	,1%	446 100	99,6%	422	57,6%	(24,3%)
Interest	20 459	20 459	3 520	17,2%	5 390	26,3%	4 811	23,5%	4 810	23,5%	18 531	90,6%	2 940	-	63,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100,0%)
Other Gains	63	-	-	-	-	-	39	-	41	-	80	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**759 902**	**773 190**	**144 171**	**19,0%**	**164 605**	**21,7%**	**137 440**	**17,8%**	**190 043**	**24,6%**	**636 258**	**82,3%**	**131 785**	**66,1%**	**44,2%**
Employee related costs	276 188	264 858	57 976	21,0%	41 694	15,1%	43 145	16,3%	73 018	27,6%	215 834	81,5%	40 939	60,2%	78,4%
Remuneration of councillors	27 615	27 615	7 302	26,4%	5 089	18,4%	7 326	26,5%	2 330	8,4%	22 047	79,8%	5 157	83,9%	(54,8%)
Bulk purchases - electricity	124 068	132 605	18 008	14,5%	29 809	24,0%	26 129	19,7%	29 267	22,1%	103 212	77,8%	32 798	81,4%	(10,8%)
Inventory consumed	28 936	55 105	5 687	19,7%	8 979	31,0%	15 728	28,5%	16 829	30,5%	47 223	85,7%	12 492	91,8%	34,7%
Debt impairment	27 681	17 381	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 600	56 600	12 344	22,2%	12 532	22,5%	12 197	21,6%	18 545	32,8%	55 619	98,3%	10 672	110,1%	73,8%
Interest	1 982	4 658	277	14,0%	82	4,1%	919	19,7%	1 579	33,9%	2 857	61,3%	172	70,9%	818,4%
Contracted services	129 094	119 945	23 921	18,5%	45 551	35,3%	14 826	12,4%	21 929	18,3%	106 227	88,6%	17 695	55,1%	23,9%
Transfers and subsidies	-	2 747	12	-	851	-	1 107	40,3%	362	13,2%	2 332	84,9%	1 036	116,5%	(65,1%)
Irrecoverable debts written off	16 681	132	(111)	(,7%)	0	-	192	145,9%	-	-	81	61,5%	(29)	-	(100,0%)
Operational costs	72 056	91 543	18 754	26,0%	20 017	27,8%	15 791	17,2%	24 055	26,3%	78 617	85,9%	10 853	52,6%	121,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	2 129	-	2 129	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	80	-	-	-	80	-	-	-	-
Surplus/(Deficit)	**15 530**	**792**	**81 672**	**-**	**45 601**	**-**	**57 386**	**-**	**(159 512)**	**-**	**25 147**	**-**	**(99 537)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	473 831	474 065	49 604	10,5%	83 173	17,6%	45 701	9,6%	204 869	43,2%	383 348	80,9%	(7 903)	27,2%	(2 692,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	(2 387)	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**489 361**	**474 857**	**131 277**		**128 773**		**103 087**		**45 357**		**408 495**		**(109 827)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**489 361**	**474 857**	**131 277**		**128 773**		**103 087**		**45 357**		**408 495**		**(109 827)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**489 361**	**474 857**	**131 277**		**128 773**		**103 087**		**45 357**		**408 495**		**(109 827)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**489 361**	**474 857**	**131 277**		**128 773**		**103 087**		**45 357**		**408 495**		**(109 827)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**489 915**	**488 852**	**58 079**	**11,9%**	**109 506**	**22,4%**	**89 829**	**18,4%**	**183 561**	**37,5%**	**440 975**	**90,2%**	**170 221**	**74,9%**	**7,8%**
National Government	477 502	456 663	57 978	12,1%	104 911	22,0%	66 893	14,6%	175 414	38,4%	405 196	88,7%	168 656	78,2%	4,0%
Provincial Government	-	11 826	-	-	-	-	15 049	127,3%	5 256	44,4%	20 305	171,7%	3 584	168,1%	46,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**477 502**	**468 489**	**57 978**	**12,1%**	**104 911**	**22,0%**	**81 942**	**17,5%**	**180 670**	**38,6%**	**425 501**	**90,8%**	**172 240**	**78,9%**	**4,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 413	20 363	100	,8%	4 595	37,0%	7 888	38,7%	2 891	14,2%	15 474	76,0%	(2 019)	11,0%	(243,2%)
Capital Expenditure Functional	**489 915**	**488 852**	**58 079**	**11,9%**	**109 506**	**22,4%**	**89 829**	**18,4%**	**183 561**	**37,5%**	**440 975**	**90,2%**	**172 226**	**75,4%**	**6,6%**
Municipal governance and administration	**5 200**	**4 288**	**51**	**1,0%**	**1 012**	**19,5%**	**1 173**	**27,4%**	**1 143**	**26,6%**	**3 378**	**78,8%**	**(418)**	**18,7%**	**(373,6%)**
Executive and Council	-	910	-	-	609	-	91	10,0%	-	-	700	76,9%	(1 400)	-	(100,0%)
Finance and administration	5 200	3 378	51	1,0%	403	7,7%	1 082	32,0%	1 143	33,8%	2 678	79,3%	982	27,3%	16,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 870**	**28 176**	**-**	**-**	**1 013**	**7,9%**	**18 271**	**64,8%**	**14 758**	**52,4%**	**34 042**	**120,8%**	**4 752**	**90,6%**	**210,6%**
Community and Social Services	2 870	18 176	-	-	-	-	18 529	101,9%	6 843	37,6%	25 372	139,6%	3 801	91,4%	80,0%
Sport And Recreation	10 000	10 000	-	-	755	7,5%	-	-	7 915	79,2%	8 670	86,7%	951	86,6%	732,7%
Public Safety	-	-	-	-	258	-	(258)	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**454 921**	**435 753**	**56 149**	**12,3%**	**102 244**	**22,5%**	**64 999**	**14,9%**	**165 195**	**37,9%**	**388 586**	**89,2%**	**167 443**	**78,2%**	**(1,3%)**
Planning and Development	430 793	413 500	49 112	11,4%	94 927	22,0%	64 351	15,6%	162 468	39,3%	370 858	89,7%	163 455	78,8%	(,6%)
Road Transport	24 128	22 254	7 037	29,2%	7 316	30,3%	648	2,9%	2 727	12,3%	17 728	79,7%	3 988	59,8%	(31,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 924**	**20 635**	**1 879**	**11,1%**	**5 238**	**31,0%**	**5 386**	**26,1%**	**2 466**	**11,9%**	**14 969**	**72,5%**	**449**	**33,7%**	**449,6%**
Energy sources	13 253	11 835	1 879	14,2%	5 238	39,5%	(1 481)	(12,5%)	2 337	19,7%	7 973	67,4%	449	33,7%	420,9%
Water Management	3 671	8 800	-	-	-	-	6 867	78,0%	129	1,5%	6 996	79,5%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 223 556**	**1 222 224**	**361 455**	**29,5%**	**392 255**	**32,1%**	**303 020**	**24,8%**	**59 485**	**4,9%**	**1 116 214**	**91,3%**	**45 159**	**56,7%**	**31,7%**
Property rates	87 975	87 975	8 919	10,1%	17 898	20,3%	16 956	19,3%	15 421	17,5%	59 193	67,3%	9 993	22,9%	54,3%
Service charges	53 897	53 897	12 149	22,5%	17 295	32,1%	15 684	29,1%	22 363	41,5%	67 491	125,2%	11 878	179,3%	88,3%
Other revenue	130 033	144 266	17 993	13,8%	5 277	4,1%	9 045	6,3%	13 562	9,4%	45 877	31,8%	5 905	22,8%	129,7%
Transfers and Subsidies - Operational	463 698	447 898	187 462	40,4%	154 940	33,4%	117 537	26,2%	74	-	460 013	102,7%	15 942	61,8%	(99,5%)
Transfers and Subsidies - Capital	473 831	474 065	132 321	27,9%	194 142	41,0%	135 746	28,6%	-	-	462 209	97,5%	-	66,8%	-
Interest	14 123	14 123	2 612	18,5%	2 704	19,1%	8 052	57,0%	8 065	57,1%	21 433	151,8%	1 440	20,6%	460,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(659 938)**	**(698 574)**	**(69 356)**	**10,5%**	**(88 047)**	**13,3%**	**(33 641)**	**4,8%**	**(22 585)**	**3,2%**	**(213 628)**	**30,6%**	**10 675**	**50,0%**	**(311,6%)**
Suppliers and employees	(657 956)	(691 336)	(69 356)	10,5%	(88 047)	13,4%	(33 641)	4,9%	(22 585)	3,3%	(213 628)	30,9%	10 675	50,4%	(311,6%)
Finance charges	(1 982)	(4 658)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 580)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	563 618	523 649	292 099	51,8%	304 209	54,0%	269 379	51,4%	36 900	7,0%	902 586	172,4%	55 834	65,7%	(33,9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	(103)	-	(103)	-	-	-	(100,0%)
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	-	-	-	-	-	-	-	-	(103)	-	(103)	-	-	-	(100,0%)
Payments	(489 915)	(479 652)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	18,3%	(192 044)	40,0%	(457 248)	95,3%	(134 194)	70,9%	43,1%
Capital assets	(489 915)	(479 652)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	18,3%	(192 044)	40,0%	(457 248)	95,3%	(134 194)	70,9%	43,1%
Net Cash from/(used) Investing Activities	(489 915)	(479 652)	(62 825)	12,8%	(114 414)	23,4%	(87 964)	18,3%	(192 147)	40,1%	(457 351)	95,4%	(134 194)	71,0%	43,2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	73 703	43 997	229 274	311,1%	189 794	257,5%	181 414	412,3%	(155 247)	(352,9%)	445 235	1 012,0%	(78 360)	(422,6%)	98,1%
Cash/cash equivalents at the year begin:	4 573	4 573	20 905	457,1%	250 047	5 467,8%	439 841	9 618,0%	621 256	13 585,0%	20 905	457,1%	54 472	-	1 040,5%
Cash/cash equivalents at the year end:	78 276	48 570	250 047	319,4%	439 841	561,9%	621 256	1 279,1%	466 009	959,5%	466 009	959,5%	(23 889)	(172,4%)	(2 050,8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 384	2,4%	1 901	3,3%	1 611	2,8%	53 120	91,6%	58 016	10,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 447	9,3%	902	5,8%	689	4,4%	12 446	80,4%	15 484	2,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 842	3,9%	3 154	1,8%	3 238	1,9%	160 944	92,4%	174 178	31,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 481	3,4%	911	1,2%	877	1,2%	69 510	94,2%	73 779	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 018	1,6%	912	1,4%	864	1,3%	62 752	95,7%	65 545	11,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 293	2,0%	3 348	2,0%	3 334	2,0%	157 064	94,0%	167 040	30,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2,2%	1	1,7%	1	1,2%	81	95,0%	85	-	-	-	-	-
Total By Income Source	**16 467**	**3,0%**	**11 130**	**2,0%**	**10 615**	**1,9%**	**515 916**	**93,1%**	**554 128**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 088	15,9%	763	3,9%	1 260	6,5%	14 279	73,6%	19 389	3,5%	-	-	-	-
Commercial	4 241	6,0%	2 362	3,3%	1 977	2,8%	62 311	87,9%	70 891	12,8%	-	-	-	-
Households	9 138	2,0%	8 005	1,7%	7 378	1,6%	439 327	94,7%	463 848	83,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 467**	**3,0%**	**11 130**	**2,0%**	**10 615**	**1,9%**	**515 916**	**93,1%**	**554 128**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 918	100,0%	-	-	-	-	-	-	6 918	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 918**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 918**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**1 168 560**	**1 215 403**	**323 010**	**27,6%**	**282 773**	**24,2%**	**257 066**	**21,2%**	**198 837**	**16,4%**	**1 061 686**	**87,4%**	**174 834**	**89,3%**	**13,7%**
Exchange Revenue															
Service charges - Electricity	351 451	351 451	85 706	24,4%	75 203	21,4%	72 699	20,7%	76 964	21,9%	310 573	88,4%	64 025	84,1%	20,2%
Service charges - Water	86 882	86 882	26 026	30,0%	22 222	25,6%	21 625	24,9%	21 574	24,8%	91 447	105,3%	9 065	88,3%	138,0%
Service charges - Waste Water Management	65 102	65 102	15 108	23,2%	14 985	23,0%	14 952	23,0%	15 338	23,6%	60 383	92,8%	14 622	97,1%	4,9%
Service charges - Waste Management	56 266	56 266	13 126	23,3%	12 943	23,0%	13 157	23,4%	13 785	24,5%	53 011	94,2%	12 420	96,0%	11,0%
Sale of Goods and Rendering of Services	10 761	10 761	2 739	25,5%	1 453	13,5%	1 083	10,1%	1 079	10,0%	6 354	59,0%	1 044	65,4%	3,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 561	36 561	8 063	22,1%	7 674	21,0%	7 661	21,0%	7 672	21,0%	31 069	85,0%	8 998	102,1%	(14,7%)
Interest earned from Current and Non Current Assets	5 245	5 245	1 524	29,0%	1 452	27,7%	1 116	21,3%	1 797	34,3%	5 888	112,3%	1 580	121,1%	13,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	22,6%	0	22,6%	0	22,6%	0	22,6%	2	90,5%	0	94,9%	-
Rental from Fixed Assets	3 311	3 311	1 273	38,4%	461	13,9%	827	25,0%	900	27,2%	3 462	104,5%	712	89,7%	26,5%
Licence and permits	94	94	5	5,8%	14	15,2%	12	12,9%	16	17,1%	48	51,1%	13	87,7%	23,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 139	42 505	206	,6%	877	2,4%	369	,9%	1 730	4,1%	3 183	7,5%	295	3,2%	485,8%
Non-Exchange Revenue															
Property rates	216 442	216 442	53 347	24,6%	53 332	24,6%	53 338	24,6%	52 901	24,4%	212 918	98,4%	50 298	98,8%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 724	47 201	42	,7%	(108)	(1,9%)	39	,1%	39	,1%	12	-	41	3,2%	(4,6%)
Licences or permits	-	-	25	-	13	-	8	-	4	-	51	-	(23)	-	(116,1%)
Transfer and subsidies - Operational	281 627	281 627	113 077	40,2%	89 910	31,9%	67 585	24,0%	-	-	270 572	96,1%	8 848	96,4%	(100,0%)
Interest	11 952	11 952	2 339	19,6%	1 947	16,3%	2 260	18,9%	2 310	19,3%	8 855	74,1%	2 692	100,0%	(14,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	339	-	338	-	335	-	335	-	1 347	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	64	-	55	-	-	-	905	-	1 023	-	90	-	900,3%
Other Gains	-	-	-	-	-	-	-	-	1 487	-	1 487	-	113	-	1 216,2%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 293 702**	**1 370 018**	**217 355**	**16,8%**	**332 911**	**25,7%**	**299 207**	**21,8%**	**338 706**	**24,7%**	**1 188 179**	**86,7%**	**391 391**	**77,6%**	**(13,5%)**
Employee related costs	316 462	316 462	78 790	24,9%	76 738	24,2%	80 250	25,4%	84 964	26,8%	320 742	101,4%	75 228	97,3%	12,9%
Remuneration of councillors	20 450	20 450	3 097	15,1%	3 886	19,0%	3 815	18,7%	3 599	17,6%	14 397	70,4%	3 050	60,1%	18,0%
Bulk purchases - electricity	378 783	425 000	79 690	21,0%	179 938	47,5%	129 403	30,4%	129 738	30,5%	518 770	122,1%	165 812	119,8%	(21,8%)
Inventory consumed	92 115	134 103	18 964	20,6%	21 004	22,8%	44 599	33,3%	59 309	44,2%	143 877	107,3%	53 265	62,6%	11,3%
Debt impairment	119 135	104 135	5	-	35	-	23	-	41	-	105	,1%	10	-	299,2%
Depreciation and amortisation	145 379	135 379	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Interest	29 041	22 041	-	-	-	-	-	-	9 328	42,3%	9 328	42,3%	19 248	69,5%	(51,5%)
Contracted services	109 451	131 450	20 898	19,1%	26 261	24,0%	23 107	17,6%	39 661	30,2%	109 928	83,6%	42 716	95,4%	(7,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	(4 319)	(17,7%)	(100,0%)
Irrecoverable debts written off	552	552	-	-	-	-	11	1,9%	-	-	11	1,9%	-	-	-
Operational costs	82 335	80 446	15 910	19,3%	25 047	30,4%	17 998	22,4%	11 824	14,7%	70 780	88,0%	34 201	96,6%	(65,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	238	-	238	-	2 179	-	(89,1%)
Surplus/(Deficit)	**(125 142)**	**(154 615)**	**105 655**	**-**	**(50 138)**	**-**	**(42 141)**	**-**	**(139 869)**	**-**	**(126 493)**	**-**	**(216 557)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	183 928	198 428	-	-	-	-	-	-	-	-	-	-	(6 788)	,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**(139 869)**		**(126 493)**		**(223 345)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**(139 869)**		**(126 493)**		**(223 345)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**(139 869)**		**(126 493)**		**(223 345)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 786**	**43 813**	**105 655**		**(50 138)**		**(42 141)**		**(139 869)**		**(126 493)**		**(223 345)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**199 628**	**460 246**	**63 741**	**31,9%**	**54 864**	**27,5%**	**22 266**	**4,8%**	**80 126**	**17,4%**	**220 997**	**48,0%**	**43 996**	**82,3%**	**82,1%**
National Government	183 928	426 974	51 460	28,0%	48 760	26,5%	21 721	5,1%	75 676	17,7%	197 617	46,3%	40 210	89,1%	88,2%
Provincial Government	-	-	-	-	-	-	-	-	4 027	-	4 027	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**183 928**	**426 974**	**51 460**	**28,0%**	**48 760**	**26,5%**	**21 721**	**5,1%**	**79 703**	**18,7%**	**201 644**	**47,2%**	**40 210**	**89,1%**	**98,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 700	33 271	12 281	78,2%	6 104	38,9%	545	1,6%	423	1,3%	19 354	58,2%	3 786	51,5%	(88,8%)
Capital Expenditure Functional	**199 628**	**464 746**	**63 741**	**31,9%**	**54 864**	**27,5%**	**24 537**	**5,3%**	**80 126**	**17,2%**	**223 268**	**48,0%**	**43 996**	**82,3%**	**82,1%**
Municipal governance and administration	**5 700**	**17 890**	**11 815**	**207,3%**	**2 568**	**45,0%**	**39**	**,2%**	**314**	**1,8%**	**14 736**	**82,4%**	**623**	**94,8%**	**(49,6%)**
Executive and Council	5 000	5 990	789	15,8%	2 568	51,4%	39	,7%	288	4,8%	3 684	61,5%	-	-	(100,0%)
Finance and administration	700	11 900	11 026	1 575,1%	-	-	-	-	26	,2%	11 052	92,9%	623	94,8%	(95,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**90 000**	**91 158**	**-**	**-**	**382**	**,4%**	**506**	**,6%**	**109**	**,1%**	**997**	**1,1%**	**3 163**	**34,2%**	**(96,5%)**
Community and Social Services	-	1 158	-	-	382	-	506	43,7%	109	9,5%	997	86,1%	3 163	34,2%	(96,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**67 812**	**106 094**	**12 736**	**18,8%**	**12 494**	**18,4%**	**3 752**	**3,5%**	**5 882**	**5,5%**	**34 864**	**32,9%**	**6 573**	**84,9%**	**(10,5%)**
Planning and Development	10 000	48 282	12 736	127,4%	12 494	124,9%	3 752	7,8%	5 882	12,2%	34 864	72,2%	6 573	84,9%	(10,5%)
Road Transport	57 812	57 812	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**36 116**	**249 604**	**39 190**	**108,5%**	**39 421**	**109,2%**	**20 239**	**8,1%**	**73 821**	**29,6%**	**172 671**	**69,2%**	**33 637**	**86,0%**	**119,5%**
Energy sources	6 116	12 826	1 534	25,1%	3 089	50,5%	2 786	21,7%	2 845	22,2%	10 254	79,9%	4 246	86,6%	(33,0%)
Water Management	30 000	191 036	25 673	85,6%	19 865	66,2%	11 804	6,2%	63 328	33,1%	120 670	63,2%	22 334	89,7%	183,5%
Waste Water Management	-	45 741	11 983	-	16 467	-	5 649	12,4%	7 648	16,7%	41 747	91,3%	7 057	80,8%	8,4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 237 834**	**1 267 834**	**666 025**	**53,8%**	**565 346**	**45,7%**	**274 654**	**21,7%**	**413 816**	**32,6%**	**1 919 841**	**151,4%**	**249 634**	**120,7%**	**65,8%**
Property rates	245 063	245 063	33 201	13,5%	44 935	18,3%	36 111	14,7%	51 944	21,2%	166 191	67,8%	44 176	101,8%	17,6%
Service charges	462 050	481 849	106 929	23,1%	109 229	23,6%	101 206	21,0%	111 278	23,1%	428 643	89,0%	93 358	92,4%	19,2%
Other revenue	59 920	58 045	345 889	577,3%	255 604	426,6%	9 148	15,8%	224 070	386,0%	834 710	1 438,0%	113 382	471,3%	97,6%
Transfers and Subsidies - Operational	281 627	276 160	127 845	45,4%	132 005	46,9%	101 571	36,8%	410	,1%	361 831	131,0%	8 718	85,1%	(95,3%)
Transfers and Subsidies - Capital	183 928	201 471	50 015	27,2%	20 318	11,0%	24 500	12,2%	22 381	11,1%	117 214	58,2%	(10 000)	75,0%	(323,8%)
Interest	5 245	5 245	2 145	40,9%	3 256	62,1%	2 118	40,4%	3 733	71,2%	11 251	214,5%	-	4,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 063 770)**	**(997 250)**	**(159 728)**	**15,0%**	**(234 510)**	**22,0%**	**(60 337)**	**6,1%**	**(122 974)**	**12,3%**	**(577 550)**	**57,9%**	**(152 441)**	**66,0%**	**(19,3%)**
Suppliers and employees	(1 034 729)	(968 210)	(159 728)	15,4%	(234 510)	22,7%	(60 337)	6,2%	(122 974)	12,7%	(577 550)	59,7%	(152 441)	68,1%	(19,3%)
Finance charges	(29 041)	(29 041)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	174 064	270 584	506 297	290,9%	330 836	190,1%	214 317	79,2%	290 842	107,5%	1 342 291	496,1%	97 193	470,6%	199,2%
Cash Flow from Investing Activities															
Receipts	-	-	64	-	55	-	-	-	905	-	1 023	-	90	-	900,3%
Proceeds on disposal of PPE	-	-	64	-	55	-	-	-	905	-	1 023	-	90	-	900,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 628)	(199 628)	(63 741)	31,9%	(51 709)	25,9%	(22 266)	11,2%	(80 126)	40,1%	(217 842)	109,1%	(43 508)	83,3%	84,2%
Capital assets	(199 628)	(199 628)	(63 741)	31,9%	(51 709)	25,9%	(22 266)	11,2%	(80 126)	40,1%	(217 842)	109,1%	(43 508)	83,3%	84,2%
Net Cash from/(used) Investing Activities	(199 628)	(199 628)	(63 678)	31,9%	(51 654)	25,9%	(22 266)	11,2%	(79 222)	39,7%	(216 819)	108,6%	(43 418)	83,2%	82,5%
Cash Flow from Financing Activities															
Receipts	-	-	288	-	356	-	432	-	(0)	-	1 077	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	288	-	356	-	432	-	(0)	-	1 077	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	288	-	356	-	432	-	(0)	-	1 077	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(25 564)	70 956	442 907	(1 732,5%)	279 538	(1 093,5%)	192 483	271,3%	211 620	298,2%	1 126 548	1 587,7%	53 775	(3 547,5%)	293,5%
Cash/cash equivalents at the year begin:	78 705	59 336	58 772	74,7%	502 244	638,1%	781 782	1 317,5%	974 265	1 641,9%	58 772	99,0%	586 368	104,2%	66,2%
Cash/cash equivalents at the year end:	53 141	130 292	502 244	945,1%	781 782	1 471,2%	974 265	747,8%	1 185 885	910,2%	1 185 885	910,2%	640 143	1 058,0%	85,3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 082	3,8%	6 583	2,3%	5 789	2,0%	266 483	91,9%	289 937	19,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 783	10,2%	6 827	3,2%	6 773	3,2%	178 498	83,5%	213 882	14,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 025	7,1%	7 361	3,1%	6 499	2,7%	210 273	87,2%	241 157	15,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 546	2,9%	3 911	2,0%	3 322	1,7%	179 409	93,4%	192 189	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 893	2,6%	3 880	2,1%	3 176	1,7%	175 742	93,6%	187 691	12,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 575	1,1%	3 547	1,1%	3 508	1,0%	324 227	96,8%	334 858	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 641	2,4%	512	,7%	387	,6%	67 267	96,4%	69 807	4,6%	-	-	-	-
Total By Income Source	**65 545**	**4,3%**	**32 621**	**2,1%**	**29 454**	**1,9%**	**1 401 900**	**91,7%**	**1 529 520**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 889	11,0%	4 336	6,0%	2 817	3,9%	56 886	79,1%	71 928	4,7%	-	-	-	-
Commercial	24 852	11,7%	6 162	2,9%	4 836	2,3%	176 805	83,1%	212 655	13,9%	-	-	-	-
Households	32 724	2,6%	22 100	1,8%	21 786	1,8%	1 167 640	93,8%	1 244 250	81,3%	-	-	-	-
Other	80	11,7%	23	3,4%	16	2,3%	569	82,7%	688	-	-	-	-	-
Total By Customer Group	**65 545**	**4,3%**	**32 621**	**2,1%**	**29 454**	**1,9%**	**1 401 900**	**91,7%**	**1 529 520**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	881 461	98,4%	-	-	-	-	14 371	1,6%	895 832	43,8%
Bulk Water	-	-	-	-	-	-	1 120 875	100,0%	1 120 875	54,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 158	100,0%	-	-	-	-	-	-	27 158	1,3%
Auditor-General	2	100,0%	-	-	-	-	-	-	2	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**908 621**	**44,5%**	**-**	**-**	**-**	**-**	**1 135 246**	**55,5%**	**2 043 867**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**888 166**	**907 521**	**244 532**	**27,5%**	**95 244**	**10,7%**	**301 299**	**33,2%**	**124 816**	**13,8%**	**765 891**	**84,4%**	**153 830**	**61,7%**	**(18,9%)**
Exchange Revenue															
Service charges - Electricity	267 654	229 379	31 168	11,6%	31 186	11,7%	34 007	14,8%	48 851	21,3%	145 212	63,3%	36 450	60,5%	34,0%
Service charges - Water	28 612	28 612	4 800	16,8%	4 161	14,5%	2 705	9,5%	8 012	28,0%	19 678	68,8%	3 887	78,0%	106,1%
Service charges - Waste Water Management	16 109	16 109	2 589	16,1%	2 728	16,9%	2 517	15,6%	2 649	16,4%	10 483	65,1%	2 158	72,6%	22,7%
Service charges - Waste Management	16 002	16 002	3 758	23,5%	3 387	21,2%	2 171	13,6%	3 281	20,5%	12 596	78,7%	2 494	81,8%	31,6%
Sale of Goods and Rendering of Services	2 689	3 029	638	23,7%	734	27,3%	1 387	45,8%	1 556	51,4%	4 316	142,5%	475	78,1%	227,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	52 124	52 124	12 542	24,1%	12 029	23,1%	9 702	18,6%	9 016	17,3%	43 289	83,1%	7 669	76,3%	17,6%
Interest earned from Current and Non Current Assets	3 298	3 298	406	12,3%	296	9,0%	505	15,3%	516	15,7%	1 723	52,2%	230	69,9%	124,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 516	1 516	276	18,2%	280	18,5%	304	20,1%	300	19,8%	1 160	76,5%	371	73,3%	(19,1%)
Licence and permits	61	61	1	1,7%	-	-	-	-	-	-	1	1,7%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 813	1 843	14	,7%	40	2,2%	6	,3%	858	46,6%	917	49,8%	25	(19,3%)	3 276,5%
Non-Exchange Revenue															
Property rates	96 472	96 472	22 309	23,1%	22 282	23,1%	22 069	22,9%	22 309	23,1%	88 969	92,2%	14 144	83,2%	57,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 080	6 094	441	7,3%	636	10,5%	471	7,7%	427	7,0%	1 975	32,4%	198	19,6%	115,5%
Licences or permits	177	1 005	15	8,7%	403	227,5%	116	11,5%	28	2,8%	562	56,0%	32	73,0%	(11,6%)
Transfer and subsidies - Operational	366 790	369 990	147 196	40,1%	108	-	212 739	57,5%	9 425	2,5%	369 468	99,9%	83 177	55,1%	(88,7%)
Interest	28 769	28 769	4 090	14,2%	3 801	13,2%	2 166	7,5%	3 543	12,3%	13 599	47,3%	2 520	43,9%	40,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	53 219	14 288	-	13 172	-	10 435	19,6%	14 046	26,4%	51 942	97,6%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**876 554**	**896 522**	**189 810**	**21,7%**	**180 847**	**20,6%**	**374 068**	**41,7%**	**371 395**	**41,4%**	**1 116 120**	**124,5%**	**260 471**	**96,2%**	**42,6%**
Employee related costs	268 080	267 113	62 286	23,2%	65 176	24,3%	52 512	19,7%	91 414	34,2%	271 388	101,6%	95 380	113,8%	(4,2%)
Remuneration of councillors	19 363	20 453	869	4,5%	1 173	6,1%	10 084	49,3%	896	4,4%	13 023	63,7%	1 413	69,9%	(36,5%)
Bulk purchases - electricity	190 160	190 160	70 322	37,0%	30 352	16,0%	53 886	28,3%	52 022	27,4%	206 582	108,6%	47 787	95,3%	8,9%
Inventory consumed	21 264	31 713	4 419	20,8%	19 330	90,9%	3 784	11,9%	60 701	191,4%	88 234	278,2%	40 583	278,2%	49,6%
Debt impairment	127 003	(94 667)	-	-	-	-	-	-	-	-	-	-	-	29,9%	-
Depreciation and amortisation	96 377	93 437	19 727	20,5%	19 982	20,7%	18 784	20,1%	12 742	13,6%	71 234	76,2%	19 559	77,3%	(34,9%)
Interest	26 483	17 408	2 244	8,5%	3 612	13,6%	10 532	60,5%	13 161	75,6%	29 548	169,7%	(20 768)	5,0%	(163,4%)
Contracted services	66 825	89 306	16 272	24,4%	23 280	34,8%	33 333	37,3%	66 565	74,5%	139 450	156,1%	53 851	137,0%	23,6%
Transfers and subsidies	-	-	677	-	(0)	-	-	-	-	-	677	-	2 051	-	(100,0%)
Irrecoverable debts written off	500	211 774	-	-	-	-	178 711	84,4%	33 281	15,7%	211 992	100,1%	-	-	(100,0%)
Operational costs	60 497	69 826	12 993	21,5%	17 943	29,7%	12 441	17,8%	40 614	58,2%	83 991	120,3%	20 614	114,4%	97,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 612**	**10 999**	**54 722**	**-**	**(85 603)**	**-**	**(72 769)**	**-**	**(246 579)**	**-**	**(350 229)**	**-**	**(106 641)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	134 188	137 424	-	-	-	-	55 046	40,1%	53 653	39,0%	108 699	79,1%	-	33,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**145 801**	**148 423**	**54 722**		**(85 603)**		**(17 722)**		**(192 926)**		**(241 530)**		**(106 641)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**145 801**	**148 423**	**54 722**		**(85 603)**		**(17 722)**		**(192 926)**		**(241 530)**		**(106 641)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**145 801**	**148 423**	**54 722**		**(85 603)**		**(17 722)**		**(192 926)**		**(241 530)**		**(106 641)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**145 801**	**148 423**	**54 722**		**(85 603)**		**(17 722)**		**(192 926)**		**(241 530)**		**(106 641)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**118 323**	**121 617**	**152**	**,1%**	**26 295**	**22,2%**	**36 041**	**29,6%**	**73 400**	**60,4%**	**135 887**	**111,7%**	**22 536**	**80,7%**	**225,7%**
National Government	116 686	119 500	152	,1%	26 082	22,4%	35 977	30,1%	56 373	47,2%	118 584	99,2%	22 186	80,3%	154,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 686**	**119 500**	**152**	**,1%**	**26 082**	**22,4%**	**35 977**	**30,1%**	**56 373**	**47,2%**	**118 584**	**99,2%**	**22 186**	**80,3%**	**154,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 638	2 117	-	-	213	13,0%	64	3,0%	17 027	804,2%	17 303	817,3%	350	93,9%	4 766,7%
Capital Expenditure Functional	**118 323**	**121 617**	**152**	**,1%**	**26 295**	**22,2%**	**36 041**	**29,6%**	**76 356**	**62,8%**	**138 843**	**114,2%**	**22 561**	**80,7%**	**238,4%**
Municipal governance and administration	**1 638**	**1 967**	**-**	**-**	**213**	**13,0%**	**64**	**3,2%**	**3 080**	**156,6%**	**3 357**	**170,6%**	**375**	**87,6%**	**721,3%**
Executive and Council	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 638	1 929	-	-	213	13,0%	64	3,3%	3 080	159,6%	3 357	174,0%	375	87,6%	721,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 739**	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**267**	**178,1%**	**267**	**178,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	1 739	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	150	-	-	-	-	-	-	267	178,1%	267	178,1%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 564**	**42 303**	**-**	**-**	**7 285**	**12,0%**	**20 603**	**48,7%**	**29 437**	**69,6%**	**57 325**	**135,5%**	**12 850**	**56,6%**	**129,1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 564	42 303	-	-	7 285	12,0%	20 603	48,7%	29 437	69,6%	57 325	135,5%	12 850	56,6%	129,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**54 383**	**77 197**	**152**	**,3%**	**18 796**	**34,6%**	**15 375**	**19,9%**	**43 572**	**56,4%**	**77 895**	**100,9%**	**9 336**	**105,4%**	**366,7%**
Energy sources	27 193	30 442	-	-	9 435	34,7%	(1 172)	(3,8%)	21 619	71,0%	29 883	98,2%	2 105	163,9%	927,2%
Water Management	13 080	15 956	152	1,2%	6 586	50,3%	381	2,4%	9 032	56,6%	16 150	101,2%	1 239	237,5%	628,9%
Waste Water Management	14 110	30 799	-	-	2 776	19,7%	16 165	52,5%	12 921	42,0%	31 862	103,5%	5 992	101,2%	115,6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	74,7%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**995 146**	**998 655**	**123 318**	**12,4%**	**114 637**	**11,5%**	**142 693**	**14,3%**	**97 679**	**9,8%**	**478 327**	**47,9%**	**80 279**	**36,5%**	**21,7%**
Property rates	82 027	82 027	19 633	23,9%	23 388	28,5%	17 473	21,3%	20 119	24,5%	80 614	98,3%	17 997	85,5%	11,8%
Service charges	302 436	295 884	43 858	14,5%	48 505	16,0%	48 600	16,4%	47 589	16,1%	188 552	63,7%	28 419	30,3%	67,5%
Other revenue	69 978	73 803	1 090	1,6%	5 319	7,6%	1 842	2,5%	18 152	24,6%	26 403	35,8%	2 901	9,6%	525,8%
Transfers and Subsidies - Operational	366 790	369 790	12 767	3,5%	1 176	,3%	11 703	3,2%	687	,2%	26 332	7,1%	30 954	30,4%	(97,8%)
Transfers and Subsidies - Capital	134 188	137 424	45 873	34,2%	34 684	25,8%	61 391	44,7%	9 505	6,9%	151 453	110,2%	-	61,7%	(100,0%)
Interest	39 727	39 727	98	,2%	1 566	3,9%	1 684	4,2%	1 626	4,1%	4 973	12,5%	9	9,0%	18 084,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(862 594)**	**(862 687)**	**(135 095)**	**15,7%**	**(80 689)**	**9,4%**	**(81 924)**	**9,5%**	**(59 490)**	**6,9%**	**(357 198)**	**41,4%**	**(47 579)**	**49,0%**	**25,0%**
Suppliers and employees	(838 670)	(840 429)	(135 095)	16,1%	(80 689)	9,6%	(81 924)	9,7%	(59 490)	7,1%	(357 198)	42,5%	(47 579)	50,2%	25,0%
Finance charges	(23 924)	(22 258)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	132 552	135 968	(11 777)	(8,9%)	33 948	25,6%	60 769	44,7%	38 189	28,1%	121 129	89,1%	32 700	(1 907,2%)	16,8%
Cash Flow from Investing Activities															
Receipts	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 237)	(133 884)	(12 999)	10,0%	(15 058)	11,6%	(51 020)	38,1%	(81 074)	60,6%	(160 150)	119,6%	(22 835)	84,5%	255,0%
Capital assets	(130 237)	(133 884)	(12 999)	10,0%	(15 058)	11,6%	(51 020)	38,1%	(81 074)	60,6%	(160 150)	119,6%	(22 835)	84,5%	255,0%
Net Cash from/(used) Investing Activities	(130 237)	(133 884)	(12 998)	10,0%	(15 058)	11,6%	(51 020)	38,1%	(81 074)	60,6%	(160 149)	119,6%	(22 835)	84,5%	255,0%
Cash Flow from Financing Activities															
Receipts	272	331	-	-	-	-	-	-	0	,1%	0	,1%	3	3,9%	(87,3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	272	331	-	-	-	-	-	-	0	,1%	0	,1%	3	3,9%	(87,3%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	272	331	-	-	-	-	-	-	0	,1%	0	,1%	3	3,9%	(87,3%)
Net Increase/(Decrease) in cash held	2 587	2 415	(24 775)	(957,8%)	18 891	730,3%	9 749	403,7%	(42 885)	(1 775,8%)	(39 020)	(1 615,7%)	9 868	194,5%	(534,6%)
Cash/cash equivalents at the year begin:	14 201	8 890	9 083	64,0%	(15 832)	(111,5%)	3 059	34,4%	12 808	144,1%	9 083	102,2%	(219 873)	-	(105,8%)
Cash/cash equivalents at the year end:	16 788	11 305	(15 832)	(94,3%)	3 059	18,2%	12 808	113,3%	(30 077)	(266,0%)	(30 077)	(266,0%)	(210 005)	216,5%	(85,7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(27 559)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(22 507)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(12 153)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(11 174)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(18 694)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(53 278)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	10 388	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(134 976)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(6 495)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(128 481)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(134 976)	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 387	9,6%	17 146	6,3%	14 876	5,4%	215 387	78,7%	273 797	26,2%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91 608	11,9%	11 960	1,6%	12 079	1,6%	652 955	85,0%	768 601	73,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	117 995	11,3%	29 106	2,8%	26 955	2,6%	871 320	83,3%	1 045 375	100,0%

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomotsho Duba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**588 743**	**519 106**	**155 969**	**26,5%**	**135 967**	**23,1%**	**118 221**	**22,8%**	**72 143**	**13,9%**	**482 299**	**92,9%**	**72 606**	**74,4%**	**(,6%)**
Exchange Revenue															
Service charges - Electricity	105 346	94 337	19 489	18,5%	20 133	19,1%	18 725	19,8%	25 217	26,7%	83 563	88,6%	20 951	80,5%	20,4%
Service charges - Water	80 661	38 030	9 444	11,7%	9 115	11,3%	9 239	24,3%	9 517	25,0%	37 315	98,1%	7 454	46,5%	27,7%
Service charges - Waste Water Management	20 268	51 278	11 357	56,0%	10 219	50,4%	10 195	19,9%	10 362	20,2%	42 133	82,2%	5 348	100,6%	93,7%
Service charges - Waste Management	11 891	11 930	3 070	25,8%	3 307	27,8%	3 309	27,7%	3 270	27,4%	12 956	108,6%	3 123	100,4%	4,7%
Sale of Goods and Rendering of Services	1 889	678	159	8,4%	124	6,6%	138	20,4%	303	44,7%	725	106,9%	128	23,2%	137,6%
Agency services	24 258	7 200	-	-	2 785	11,5%	1 001	13,9%	994	13,8%	4 779	66,4%	1 095	20,0%	(9,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 567	68 567	19 635	28,6%	20 346	29,7%	19 351	28,2%	8 763	12,8%	68 095	99,3%	19 048	99,0%	(54,0%)
Interest earned from Current and Non Current Assets	5 500	3 500	-	-	837	15,2%	561	16,0%	770	22,0%	2 168	61,9%	4 992	6,1%	(84,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 601	2 601	441	12,3%	441	12,3%	439	16,9%	429	16,5%	1 750	67,3%	457	50,5%	(6,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 022	3 655	1 992	18,1%	535	4,9%	978	26,8%	1 770	48,4%	5 274	144,3%	556	15,3%	218,4%
Non-Exchange Revenue															
Property rates	72 346	57 747	20 605	28,5%	12 323	17,0%	12 352	21,4%	12 301	21,3%	57 581	99,7%	11 791	72,8%	4,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	517	451	68	13,2%	64	12,3%	44	9,8%	40	8,8%	216	47,9%	126	105,7%	(68,4%)
Licences or permits	7 458	10	(12)	(,2%)	(39)	(,5%)	55	553,1%	13	133,0%	18	179,2%	-	(,7%)	(100,0%)
Transfer and subsidies - Operational	173 844	176 548	69 720	40,1%	55 777	32,1%	41 833	23,7%	(1 636)	(,9%)	165 694	93,9%	(2 514)	86,2%	(34,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 574	2 574	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	30	-	30	-	51	-	(41,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**507 227**	**586 693**	**83 392**	**16,4%**	**92 440**	**18,2%**	**79 060**	**13,5%**	**99 611**	**17,0%**	**354 503**	**60,4%**	**99 944**	**58,0%**	**(,3%)**
Employee related costs	106 494	108 791	27 462	25,8%	27 187	25,5%	26 156	24,0%	25 129	23,1%	105 933	97,4%	26 810	89,0%	(6,3%)
Remuneration of councillors	10 464	10 886	2 533	24,2%	2 910	27,8%	2 730	25,1%	2 622	24,1%	10 796	99,2%	2 506	95,5%	4,6%
Bulk purchases - electricity	104 845	134 845	29 795	28,4%	24 681	23,5%	22 117	16,4%	40 597	30,1%	117 190	86,9%	33 746	93,9%	20,3%
Inventory consumed	22 321	40 897	6 062	27,2%	8 692	38,9%	7 975	19,5%	7 090	17,3%	29 819	72,9%	11 985	66,7%	(40,8%)
Debt impairment	94 043	94 043	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 859	65 559	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 000	9 109	2	-	423	5,3%	47	,5%	133	1,5%	605	6,6%	95	1,3%	39,2%
Contracted services	45 179	57 526	10 470	23,2%	12 854	28,5%	12 177	21,2%	14 703	25,6%	50 203	87,3%	15 012	68,3%	(2,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	10 000	100	1,0%	641	6,4%	3 571	35,7%	37	,4%	4 350	43,5%	2 568	251,5%	(98,6%)
Operational costs	37 023	41 537	6 968	18,8%	15 052	40,7%	4 286	10,3%	9 301	22,4%	35 607	85,7%	7 221	65,8%	28,8%
Losses on disposal of Assets	-	13 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**81 516**	**(67 587)**	**72 576**	**-**	**43 527**	**-**	**39 161**	**-**	**(27 468)**	**-**	**127 796**	**-**	**(27 338)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	101 440	102 671	1 000	1,0%	(1 000)	(1,0%)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**182 956**	**35 084**	**73 576**		**42 527**		**39 161**		**(27 468)**		**127 796**		**(27 338)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**182 956**	**35 084**	**73 576**		**42 527**		**39 161**		**(27 468)**		**127 796**		**(27 338)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**182 956**	**35 084**	**73 576**		**42 527**		**39 161**		**(27 468)**		**127 796**		**(27 338)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**182 956**	**35 084**	**73 576**		**42 527**		**39 161**		**(27 468)**		**127 796**		**(27 338)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**104 940**	**107 741**	**12 152**	**11,6%**	**22 694**	**21,6%**	**16 594**	**15,4%**	**32 371**	**30,0%**	**83 811**	**77,8%**	**9 746**	**83,7%**	**232,1%**
National Government	101 440	102 671	12 152	12,0%	22 172	21,9%	16 504	16,1%	28 137	27,4%	78 966	76,9%	9 122	83,6%	208,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**101 440**	**102 671**	**12 152**	**12,0%**	**22 172**	**21,9%**	**16 504**	**16,1%**	**28 137**	**27,4%**	**78 966**	**76,9%**	**9 122**	**83,6%**	**208,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	5 070	-	-	521	14,9%	90	1,8%	4 234	83,5%	4 845	95,6%	624	84,9%	578,6%
Capital Expenditure Functional	**104 940**	**107 741**	**12 152**	**11,6%**	**22 694**	**21,6%**	**16 594**	**15,4%**	**32 371**	**30,0%**	**83 811**	**77,8%**	**9 746**	**83,7%**	**232,1%**
Municipal governance and administration	**-**	**1 570**	**-**	**-**	**-**	**-**	**-**	**-**	**1 251**	**79,7%**	**1 251**	**79,7%**	**-**	**-**	**(100,0%)**
Executive and Council	-	970	-	-	-	-	-	-	914	94,2%	914	94,2%	-	-	(100,0%)
Finance and administration	-	600	-	-	-	-	-	-	337	56,2%	337	56,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 000**	**5 092**	**227**	**5,7%**	**2 289**	**57,2%**	**787**	**15,5%**	**175**	**3,4%**	**3 478**	**68,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	4 000	5 092	227	5,7%	2 289	57,2%	787	15,5%	175	3,4%	3 478	68,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 244**	**18 095**	**1 160**	**6,4%**	**4 707**	**25,8%**	**1 561**	**8,6%**	**9 070**	**50,1%**	**16 498**	**91,2%**	**5 954**	**102,3%**	**52,3%**
Planning and Development	9 500	8 808	148	1,6%	925	9,7%	477	5,4%	6 660	75,6%	8 210	93,2%	624	84,9%	967,4%
Road Transport	8 744	9 287	1 012	11,6%	3 783	43,3%	1 084	11,7%	2 409	25,9%	8 288	89,2%	5 330	107,3%	(54,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**82 697**	**82 984**	**10 765**	**13,0%**	**15 698**	**19,0%**	**14 246**	**17,2%**	**21 876**	**26,4%**	**62 584**	**75,4%**	**3 792**	**74,2%**	**476,9%**
Energy sources	17 832	15 436	-	-	-	-	6 825	44,2%	1 322	8,6%	8 146	52,8%	708	73,5%	86,8%
Water Management	57 720	57 707	8 735	15,1%	13 412	23,2%	5 947	10,3%	17 016	29,5%	45 111	78,2%	2 037	68,5%	735,5%
Waste Water Management	4 945	5 338	118	2,4%	2 285	46,2%	1 474	27,6%	618	11,6%	4 495	84,2%	1 048	94,7%	(41,0%)
Waste Management	2 200	4 503	1 911	86,9%	-	-	-	-	2 920	64,8%	4 831	107,3%	-	96,1%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**702 115**	**527 746**	**153 727**	**21,9%**	**120 406**	**17,1%**	**96 516**	**18,3%**	**48 288**	**9,1%**	**418 937**	**79,4%**	**42 535**	**60,2%**	**13,5%**
Property rates	72 346	39 441	5 658	7,8%	17 748	24,5%	8 248	20,9%	7 587	19,2%	39 241	99,5%	7 510	59,8%	1,0%
Service charges	218 166	132 855	25 499	11,7%	29 771	13,6%	30 054	22,6%	31 137	23,4%	116 460	87,7%	30 747	65,4%	1,3%
Other revenue	62 252	28 427	11 673	18,8%	2 841	4,6%	11 796	41,5%	7 833	27,6%	34 143	120,1%	4 270	14,3%	83,4%
Transfers and Subsidies - Operational	173 844	173 762	69 824	40,2%	55 888	32,1%	41 870	24,1%	29	-	167 610	96,5%	8	86,0%	277,1%
Transfers and Subsidies - Capital	101 440	102 449	41 000	40,4%	11 106	10,9%	2 500	2,4%	1	-	54 607	53,3%	-	34,9%	(100,0%)
Interest	74 067	50 812	73	,1%	3 053	4,1%	2 048	4,0%	1 701	3,3%	6 875	13,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(369 449)**	**(413 817)**	**(128 093)**	**34,7%**	**(127 860)**	**34,6%**	**(87 731)**	**21,2%**	**(82 615)**	**20,0%**	**(426 300)**	**103,0%**	**(78 121)**	**60,3%**	**5,8%**
Suppliers and employees	(361 449)	(405 817)	(128 093)	35,4%	(127 860)	35,4%	(87 731)	21,6%	(82 615)	20,4%	(426 300)	105,0%	(78 121)	61,5%	5,8%
Finance charges	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	332 667	113 929	25 633	7,7%	(7 454)	(2,2%)	8 785	7,7%	(34 327)	(30,1%)	(7 362)	(6,5%)	(35 586)	59,7%	(3,5%)
Cash Flow from Investing Activities															
Receipts	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(25 000)	-	25 000	-	-	-	-	-	-	-	-	-	-
Payments	(104 940)	(107 210)	(17 435)	16,6%	(23 522)	22,4%	(12 167)	11,3%	(31 272)	29,2%	(84 395)	78,7%	(9 845)	83,0%	217,6%
Capital assets	(104 940)	(107 210)	(17 435)	16,6%	(23 522)	22,4%	(12 167)	11,3%	(31 272)	29,2%	(84 395)	78,7%	(9 845)	83,0%	217,6%
Net Cash from/(used) Investing Activities	(104 940)	(107 210)	(42 435)	40,4%	1 478	(1,4%)	(12 167)	11,3%	(31 272)	29,2%	(84 395)	78,7%	(9 845)	85,8%	217,6%
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	227 726	6 718	(16 802)	(7,4%)	(5 976)	(2,6%)	(3 382)	(50,3%)	(65 599)	(976,4%)	(91 758)	(1 365,8%)	(45 431)	(83,9%)	44,4%
Cash/cash equivalents at the year begin:	32 142	9 179	15 843	49,3%	(9 061)	(28,2%)	(13 598)	(148,1%)	(16 980)	(185,0%)	15 843	172,6%	71 643	46,0%	(123,7%)
Cash/cash equivalents at the year end:	259 868	15 898	(9 061)	(3,5%)	(13 598)	(5,2%)	(16 980)	(106,8%)	(82 578)	(519,4%)	(82 578)	(519,4%)	26 212	23,5%	(415,0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 446	1,4%	2 916	1,2%	2 545	1,0%	238 855	96,4%	247 762	18,8%	(166)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 152	6,7%	1 596	2,1%	2 154	2,8%	68 375	88,5%	77 278	5,9%	(47)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 942	1,4%	3 159	1,1%	2 918	1,0%	281 450	96,6%	291 469	22,1%	(271)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 798	2,4%	3 313	2,1%	3 085	2,0%	145 873	93,5%	156 069	11,9%	(151)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	1 203	1,6%	1 008	1,3%	962	1,2%	74 333	95,9%	77 506	5,9%	(82)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 983	1,5%	5 925	1,5%	5 839	1,5%	381 225	95,6%	398 971	30,3%	(30)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	161	,2%	124	,2%	94	,1%	67 511	99,4%	67 890	5,2%	(11)	-	-	-
Total By Income Source	**23 684**	**1,8%**	**18 042**	**1,4%**	**17 598**	**1,3%**	**1 257 622**	**95,5%**	**1 316 945**	**100,0%**	**(759)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 852	2,4%	636	,8%	617	,8%	74 403	96,0%	77 509	5,9%	(104)	(,1%)	-	-
Commercial	7 326	2,7%	4 021	1,5%	4 483	1,7%	252 853	94,1%	268 683	20,4%	15	-	-	-
Households	14 506	1,5%	13 384	1,4%	12 498	1,3%	930 365	95,8%	970 753	73,7%	(669)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 684**	**1,8%**	**18 042**	**1,4%**	**17 598**	**1,3%**	**1 257 622**	**95,5%**	**1 316 945**	**100,0%**	**(759)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7 002	70,1%	1 598	16,0%	894	8,9%	499	5,0%	9 993	17,4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 842	64,8%	12 850	27,0%	3 429	7,2%	458	1,0%	47 579	82,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**37 845**	**65,7%**	**14 449**	**25,1%**	**4 323**	**7,5%**	**957**	**1,7%**	**57 572**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**1 247 229**	**1 256 651**	**372 508**	**29,9%**	**259 492**	**20,8%**	**338 909**	**27,0%**	**270 499**	**21,5%**	**1 241 407**	**98,8%**	**258 734**	**93,1%**	**4,5%**
Exchange Revenue															
Service charges - Electricity	507 626	435 835	136 115	26,8%	45 514	9,0%	122 287	28,1%	116 952	26,8%	420 867	96,6%	98 975	90,1%	18,2%
Service charges - Water	78 122	82 565	20 176	25,8%	19 420	24,9%	22 105	26,8%	22 752	27,6%	84 453	102,3%	20 433	62,7%	11,3%
Service charges - Waste Water Management	71 223	82 456	20 799	29,2%	20 429	28,7%	20 325	24,7%	20 434	24,8%	81 988	99,4%	18 886	184,3%	8,2%
Service charges - Waste Management	53 900	61 616	15 195	28,2%	14 918	27,7%	14 698	23,9%	14 688	23,8%	59 499	96,6%	14 362	179,6%	2,3%
Sale of Goods and Rendering of Services	1 618	2 644	604	37,3%	816	50,4%	539	20,4%	690	26,1%	2 649	100,2%	639	57,1%	8,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 241	83 241	-	-	-	-	-	-	-	-	-	-	37 156	105,8%	(100,0%)
Interest earned from Current and Non Current Assets	1 078	440	54	5,0%	36	3,3%	1 607	365,3%	755	171,6%	2 452	557,4%	326	146,1%	131,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 849	2 563	652	22,9%	638	22,4%	630	24,6%	653	25,5%	2 574	100,4%	1 352	106,5%	(51,6%)
Licence and permits	50	250	2	3,3%	180	359,9%	26	10,6%	12	4,6%	220	87,8%	1	113,0%	1 294,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	275	163	34	12,5%	46	16,8%	44	27,2%	48	29,5%	173	106,0%	69	62,1%	(30,6%)
Non-Exchange Revenue															
Property rates	219 697	251 399	61 979	28,2%	63 001	28,7%	62 841	25,0%	58 976	23,5%	246 797	98,2%	62 968	69,6%	(6,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 865	4 510	467	16,3%	262	9,1%	227	5,0%	4 663	103,4%	5 619	124,6%	354	15,3%	1 216,4%
Licences or permits	4	-	-	-	-	-	-	-	-	-	-	-	-	62,0%	-
Transfer and subsidies - Operational	185 568	185 568	77 656	41,8%	57 530	31,0%	54 748	29,5%	(5 686)	(3,1%)	184 248	99,3%	3 212	100,0%	(277,0%)
Interest	39 113	67 259	38 776	99,1%	36 701	93,8%	38 830	57,7%	35 561	52,9%	149 868	222,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(3 859)	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 621 919**	**1 621 174**	**323 111**	**19,9%**	**293 273**	**18,1%**	**296 554**	**18,3%**	**666 532**	**41,1%**	**1 579 470**	**97,4%**	**443 218**	**85,5%**	**50,4%**
Employee related costs	338 791	337 151	314	,1%	53 680	15,8%	32 894	9,8%	386 022	114,5%	472 909	140,3%	67 224	77,1%	474,2%
Remuneration of councillors	14 435	15 972	2 095	14,5%	128	,9%	9 443	59,1%	8 630	54,0%	20 296	127,1%	5 586	114,2%	54,5%
Bulk purchases - electricity	574 872	574 872	256 881	44,7%	134 610	23,4%	112 087	19,5%	147 815	25,7%	651 393	113,3%	155 379	102,8%	(4,9%)
Inventory consumed	82 506	45 539	3 983	4,8%	3 484	4,2%	32 854	72,1%	14 520	31,9%	54 841	120,4%	7 532	28,9%	92,8%
Debt impairment	206 986	183 569	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 511	69 632	-	-	-	-	-	-	-	-	-	-	-	16,7%	-
Interest	68 256	84 506	18 623	27,3%	27 203	39,9%	50 147	59,3%	29 613	35,0%	125 587	148,6%	20 403	98,0%	45,1%
Contracted services	128 086	153 566	26 103	20,4%	25 085	19,6%	42 697	27,8%	51 492	33,5%	145 377	94,7%	36 635	97,2%	40,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	77 654	76 654	5 244	6,8%	26 513	34,1%	1 309	1,7%	4 526	5,9%	37 592	49,0%	120 777	159,1%	(96,3%)
Operational costs	72 823	74 049	9 868	13,6%	22 570	31,0%	15 124	20,4%	23 915	32,3%	71 477	96,5%	29 682	101,9%	(19,4%)
Losses on disposal of Assets	-	3 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	2 541	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(374 689)**	**(364 523)**	**49 397**	**-**	**(33 782)**	**-**	**42 355**	**-**	**(396 034)**	**-**	**(338 063)**	**-**	**(184 484)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	50 113	50 039	11 746	23,4%	10 343	20,6%	19 100	38,2%	18 910	37,8%	60 099	120,1%	26 455	82,0%	(28,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**(377 123)**		**(277 964)**		**(158 028)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**(377 123)**		**(277 964)**		**(158 028)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**(377 123)**		**(277 964)**		**(158 028)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(324 576)**	**(314 484)**	**61 143**		**(23 439)**		**61 455**		**(377 123)**		**(277 964)**		**(158 028)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**73 863**	**80 244**	**14 210**	**19,2%**	**21 200**	**28,7%**	**9 317**	**11,6%**	**30 575**	**38,1%**	**75 302**	**93,8%**	**23 501**	**66,4%**	**30,1%**
National Government	60 113	60 099	12 953	21,5%	20 417	34,0%	7 902	13,1%	12 649	21,0%	53 921	89,7%	18 961	64,9%	(33,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 113**	**60 099**	**12 953**	**21,5%**	**20 417**	**34,0%**	**7 902**	**13,1%**	**12 649**	**21,0%**	**53 921**	**89,7%**	**18 961**	**64,9%**	**(33,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 750	20 145	1 257	9,1%	783	5,7%	1 416	7,0%	17 925	89,0%	21 381	106,1%	4 540	68,7%	294,8%
Capital Expenditure Functional	**73 863**	**80 244**	**14 210**	**19,2%**	**21 200**	**28,7%**	**9 317**	**11,6%**	**30 574**	**38,1%**	**75 302**	**93,8%**	**23 501**	**66,4%**	**30,1%**
Municipal governance and administration	**13 700**	**13 702**	**1 257**	**9,2%**	**783**	**5,7%**	**734**	**5,4%**	**15 962**	**116,5%**	**18 737**	**136,7%**	**3 438**	**51,1%**	**364,2%**
Executive and Council	1 500	1 400	-	-	-	-	-	-	749	53,5%	749	53,5%	-	-	(100,0%)
Finance and administration	12 200	12 302	1 257	10,3%	783	6,4%	734	6,0%	15 213	123,7%	17 987	146,2%	3 438	51,1%	342,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 850**	**4 850**	**902**	**10,2%**	**-**	**-**	**1 186**	**24,5%**	**5 205**	**107,3%**	**7 293**	**150,4%**	**-**	**-**	**(100,0%)**
Community and Social Services	8 800	4 800	902	10,3%	-	-	1 186	24,7%	5 126	106,8%	7 214	150,3%	-	-	(100,0%)
Sport And Recreation	50	50	-	-	-	-	-	-	79	157,5%	79	157,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 000**	**10 060**	**-**	**-**	**3 246**	**32,5%**	**1 087**	**10,8%**	**4 465**	**44,4%**	**8 798**	**87,5%**	**2 070**	**17,1%**	**115,7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	10 060	-	-	3 246	32,5%	1 087	10,8%	4 465	44,4%	8 798	87,5%	2 070	17,1%	115,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 313**	**51 632**	**12 051**	**29,2%**	**17 171**	**41,6%**	**6 310**	**12,2%**	**4 943**	**9,6%**	**40 474**	**78,4%**	**17 993**	**80,6%**	**(72,5%)**
Energy sources	26 184	41 647	10 281	39,3%	13 809	52,7%	6 310	15,2%	4 716	11,3%	35 116	84,3%	3 852	74,0%	22,4%
Water Management	3 234	3 234	1 739	53,8%	571	17,7%	-	-	394	12,2%	2 704	83,6%	12 548	85,1%	(96,9%)
Waste Water Management	2 500	2 500	-	-	2 174	87,0%	-	-	-	-	2 174	87,0%	491	38,9%	(100,0%)
Waste Management	9 395	4 251	30	,3%	617	6,6%	-	-	(167)	(3,9%)	481	11,3%	1 102	86,7%	(115,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**1 123 030**	**1 122 392**	**334 186**	**29,8%**	**382 582**	**34,1%**	**347 663**	**31,0%**	**336 644**	**30,0%**	**1 401 075**	**124,8%**	**204 697**	**116,6%**	**64,5%**
Property rates	175 758	175 758	30 223	17,2%	43 981	25,0%	32 602	18,5%	48 200	27,4%	155 007	88,2%	44 405	65,9%	8,5%
Service charges	568 696	568 696	133 422	23,5%	148 610	26,1%	146 605	25,8%	153 998	27,1%	582 635	102,5%	125 960	117,3%	22,3%
Other revenue	102 703	102 703	13 151	12,8%	18 812	18,3%	344	,3%	20 600	20,1%	52 907	51,5%	10 421	168,1%	97,7%
Transfers and Subsidies - Operational	185 568	185 568	79 173	42,7%	59 789	32,2%	55 034	29,7%	6	-	194 001	104,5%	(738)	105,4%	(100,8%)
Transfers and Subsidies - Capital	50 113	50 113	78 019	155,7%	102 685	204,9%	107 603	214,7%	107 620	214,8%	395 926	790,1%	24 512	319,5%	339,0%
Interest	40 191	39 553	199	,5%	8 704	21,7%	5 476	13,8%	6 220	15,7%	20 599	52,1%	137	-	4 428,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 048 787)**	**(1 151 590)**	**(210 331)**	**20,1%**	**(97 304)**	**9,3%**	**(157 539)**	**13,7%**	**(150 548)**	**13,1%**	**(615 722)**	**53,5%**	**(116 929)**	**38,5%**	**28,8%**
Suppliers and employees	(980 531)	(1 083 334)	(210 331)	21,5%	(97 304)	9,9%	(157 539)	14,5%	(150 548)	13,9%	(615 722)	56,8%	(116 929)	38,5%	28,8%
Finance charges	(68 256)	(68 256)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**74 243**	**(29 198)**	**123 855**	**166,8%**	**285 279**	**384,2%**	**190 124**	**(651,2%)**	**186 096**	**(637,4%)**	**785 353**	**(2 689,8%)**	**87 768**	**(145,2%)**	**112,0%**
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	**(73 863)**	**(73 863)**	**(16 875)**	**22,8%**	**(23 107)**	**31,3%**	**(10 227)**	**13,8%**	**(23 904)**	**32,4%**	**(74 113)**	**100,3%**	**(21 341)**	**71,6%**	**12,0%**
Capital assets	(73 863)	(73 863)	(16 875)	22,8%	(23 107)	31,3%	(10 227)	13,8%	(23 904)	32,4%	(74 113)	100,3%	(21 341)	71,6%	12,0%
Net Cash from/(used) Investing Activities	**(73 863)**	**(73 863)**	**(16 875)**	**22,8%**	**(23 107)**	**31,3%**	**(10 227)**	**13,8%**	**(23 904)**	**32,4%**	**(74 113)**	**100,3%**	**(21 341)**	**71,6%**	**12,0%**
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	**380**	**(103 061)**	**106 980**	**28 184,3%**	**262 172**	**69 070,0%**	**179 896**	**(174,6%)**	**162 192**	**(157,4%)**	**711 240**	**(690,1%)**	**66 427**	**(101,5%)**	**144,2%**
Cash/cash equivalents at the year begin:	9 039	39 035	4 959	54,9%	121 981	1 349,5%	384 150	984,1%	564 047	1 445,0%	4 959	12,7%	422 937	200,5%	33,4%
Cash/cash equivalents at the year end:	**9 418**	**(64 026)**	**121 981**	**1 295,1%**	**384 150**	**4 078,7%**	**564 047**	**(881,0%)**	**726 239**	**(1 134,3%)**	**726 239**	**(1 134,3%)**	**489 364**	**(110,6%)**	**48,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 892	2,1%	5 448	1,2%	5 353	1,1%	447 509	95,6%	468 203	18,5%	(13)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 431	10,7%	13 096	3,3%	12 769	3,2%	329 398	82,8%	397 694	15,7%	(105)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 262	3,7%	12 465	2,7%	12 985	2,8%	422 116	90,8%	464 827	18,4%	(3 329)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 735	2,6%	6 793	2,3%	6 668	2,3%	273 765	92,8%	294 961	11,7%	(7)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 840	2,6%	5 057	2,2%	4 949	2,2%	210 909	93,0%	226 755	9,0%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 905	100,0%	8 905	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	13 222	2,0%	13 038	2,0%	12 761	1,9%	618 453	94,1%	657 475	26,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	,2%	4	,1%	270	3,5%	7 348	96,2%	7 638	,3%	(141)	(1,8%)	-	-
Total By Income Source	**96 397**	**3,8%**	**55 902**	**2,2%**	**55 756**	**2,2%**	**2 318 405**	**91,8%**	**2 526 459**	**100,0%**	**(3 607)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 177	5,5%	5 985	4,0%	6 058	4,0%	129 645	86,5%	149 866	5,9%	-	-	-	-
Commercial	42 180	10,4%	11 864	2,9%	12 647	3,1%	337 907	83,5%	404 598	16,0%	(2 073)	(,5%)	-	-
Households	46 040	2,3%	38 052	1,9%	37 050	1,9%	1 850 853	93,9%	1 971 995	78,1%	(1 535)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**96 397**	**3,8%**	**55 902**	**2,2%**	**55 756**	**2,2%**	**2 318 405**	**91,8%**	**2 526 459**	**100,0%**	**(3 607)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	45 810	6,0%	28 436	3,7%	19 425	2,5%	672 851	87,8%	766 522	21,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100,0%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 544	1,6%	13 724	,6%	19 033	,8%	2 397 974	97,1%	2 469 274	68,7%
Auditor-General	1 289	35,9%	-	-	-	-	2 300	64,1%	3 590	,1%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	9,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**85 643**	**2,4%**	**42 160**	**1,2%**	**38 458**	**1,1%**	**3 427 587**	**95,4%**	**3 593 848**	**100,0%**

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Chief Financial Officer	Mr Rethabile Masikane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**379 895**	**399 282**	**105 025**	**27,6%**	**20 862**	**5,5%**	**19 708**	**4,9%**	**57 704**	**14,5%**	**203 298**	**50,9%**	**56 412**	**92,4%**	**2,3%**
Exchange Revenue															
Service charges - Electricity	104 750	85 065	19 871	19,0%	8 227	7,9%	6 347	7,5%	23 480	27,6%	57 925	68,1%	15 043	80,9%	56,1%
Service charges - Water	28 963	29 328	7 447	25,7%	1 523	5,3%	2 385	8,1%	5 890	20,1%	17 245	58,8%	7 108	101,4%	(17,1%)
Service charges - Waste Water Management	26 508	28 976	7 334	27,7%	2 342	8,8%	2 373	8,2%	5 170	17,8%	17 219	59,4%	6 780	106,7%	(23,8%)
Service charges - Waste Management	9 941	11 216	2 803	28,2%	934	9,4%	935	8,3%	1 871	16,7%	6 543	58,3%	2 664	109,7%	(29,8%)
Sale of Goods and Rendering of Services	3 396	2 226	402	11,8%	409	12,0%	91	4,1%	290	13,0%	1 192	53,5%	358	40,0%	(19,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 522	54 294	13 214	27,8%	4 690	9,9%	4 648	8,6%	8 819	16,2%	31 371	57,8%	12 538	100,8%	(29,7%)
Interest earned from Current and Non Current Assets	376	364	123	32,8%	18	4,8%	10	2,7%	5	1,4%	156	42,9%	54	131,2%	(90,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	348	436	114	32,7%	37	10,7%	30	7,0%	53	12,2%	234	53,7%	115	134,2%	(53,5%)
Licence and permits	8 683	2 938	993	11,4%	24	,3%	242	8,2%	2 409	82,0%	3 668	124,8%	1 002	41,7%	140,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50	35 128	9	17,2%	13	26,5%	-	-	0	-	22	,1%	8	34,6%	(97,8%)
Non-Exchange Revenue															
Property rates	38 992	38 992	8 481	21,8%	2 634	6,8%	2 635	6,8%	5 207	13,4%	18 958	48,6%	7 333	83,7%	(29,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	167	120	20	12,2%	12	6,9%	11	9,1%	23	19,3%	66	55,1%	44	89,2%	(47,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 199	110 199	44 214	40,1%	-	-	-	-	4 487	4,1%	48 701	44,2%	3 365	100,0%	33,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**374 008**	**392 355**	**83 434**	**22,3%**	**30 144**	**8,1%**	**9 565**	**2,4%**	**145 551**	**37,1%**	**268 694**	**68,5%**	**108 940**	**94,9%**	**33,6%**
Employee related costs	81 582	81 582	22 822	28,0%	8 314	10,2%	-	-	32 424	39,7%	63 560	77,9%	21 094	112,4%	53,7%
Remuneration of councillors	6 770	7 950	1 788	26,4%	623	9,2%	-	-	6 373	80,2%	8 784	110,5%	1 840	123,9%	246,3%
Bulk purchases - electricity	112 106	112 106	31 908	28,5%	7 736	6,9%	7 421	6,6%	22 567	20,1%	69 633	62,1%	25 170	99,6%	(10,3%)
Inventory consumed	13 132	14 450	2 779	21,2%	2 449	18,6%	267	1,8%	10 478	72,5%	15 974	110,5%	26 484	314,6%	(60,4%)
Debt impairment	70 295	82 917	-	-	-	-	-	-	-	-	-	-	-	16,6%	-
Depreciation and amortisation	21 127	21 127	-	-	-	-	-	-	(3 555)	(16,8%)	(3 555)	(16,8%)	-	-	(100,0%)
Interest	9 439	10 500	3 985	42,2%	1 819	19,3%	1 514	14,4%	4 985	47,5%	12 303	117,2%	(9 715)	80,3%	(151,3%)
Contracted services	40 549	40 549	10 005	24,7%	4 706	11,6%	182	,4%	66 696	164,5%	81 588	201,2%	38 642	139,2%	72,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 007	21 174	10 146	53,4%	4 498	23,7%	180	,9%	5 584	26,4%	20 409	96,4%	5 424	149,7%	3,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 888**	**6 927**	**21 591**	**-**	**(9 283)**	**-**	**10 143**	**-**	**(87 847)**	**-**	**(65 395)**	**-**	**(52 528)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 721	35 721	-	-	-	-	-	-	33 335	93,3%	33 335	93,3%	26 753	72,9%	24,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 609**	**42 648**	**21 591**		**(9 283)**		**10 143**		**(54 512)**		**(32 060)**		**(25 775)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**41 609**	**42 648**	**21 591**		**(9 283)**		**10 143**		**(54 512)**		**(32 060)**		**(25 775)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 609**	**42 648**	**21 591**		**(9 283)**		**10 143**		**(54 512)**		**(32 060)**		**(25 775)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	(86)	-	(4)	-	(93)	119,1%	(6,9%)
Surplus/(Deficit) for the year	**41 609**	**42 648**	**21 652**		**(9 274)**		**10 156**		**(54 598)**		**(32 064)**		**(25 868)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**34 410**	**34 410**	**4 395**	**12,8%**	**3 755**	**10,9%**	**100**	**,3%**	**4 345**	**12,6%**	**12 596**	**36,6%**	**5 930**	**67,9%**	**(26,7%)**
National Government	34 410	34 410	4 156	12,1%	3 755	10,9%	-	-	4 091	11,9%	12 001	34,9%	4 312	62,3%	(5,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 410**	**34 410**	**4 156**	**12,1%**	**3 755**	**10,9%**	**-**	**-**	**4 091**	**11,9%**	**12 001**	**34,9%**	**4 312**	**62,3%**	**(5,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	239	-	-	-	100	-	254	-	594	-	1 618	-	(84,3%)
Capital Expenditure Functional	**34 410**	**34 410**	**4 395**	**12,8%**	**3 828**	**11,1%**	**100**	**,3%**	**4 509**	**13,1%**	**12 832**	**37,3%**	**10 903**	**95,6%**	**(58,6%)**
Municipal governance and administration	**-**	**-**	**239**	**-**	**73**	**-**	**100**	**-**	**342**	**-**	**755**	**-**	**4 939**	**-**	**(93,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	239	-	73	-	100	-	342	-	755	-	4 939	-	(93,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**74**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	74	-	(100,0%)
Sport And Recreation	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 656**	**15 656**	**4 156**	**26,5%**	**-**	**-**	**-**	**-**	**76**	**,5%**	**4 232**	**27,0%**	**4 312**	**-**	**(98,2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 656	15 656	4 156	26,5%	-	-	-	-	76	,5%	4 232	27,0%	4 312	-	(98,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 754**	**13 754**	**-**	**-**	**3 755**	**27,3%**	**-**	**-**	**4 091**	**29,7%**	**7 846**	**57,0%**	**1 578**	**42,5%**	**159,3%**
Energy sources	9 503	9 503	-	-	3 755	39,5%	-	-	2 959	31,1%	6 714	70,7%	1 578	35,9%	87,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 251	2 251	-	-	-	-	-	-	-	-	-	-	-	116,6%	-
Waste Management	2 000	2 000	-	-	-	-	-	-	1 132	56,6%	1 132	56,6%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**316 089**	**331 141**	**130 878**	**41,4%**	**20 517**	**6,5%**	**17 381**	**5,2%**	**30 553**	**9,2%**	**199 328**	**60,2%**	**47 632**	**92,6%**	**(35,9%)**
Property rates	23 808	22 615	4 412	18,5%	966	4,1%	416	1,8%	4 262	18,8%	10 056	44,5%	4 794	99,7%	(11,1%)
Service charges	100 296	89 659	28 574	28,5%	8 773	8,7%	8 007	8,9%	26 538	29,6%	71 892	80,2%	34 903	99,5%	(24,0%)
Other revenue	45 688	41 092	29 852	65,3%	3 695	8,1%	8 220	20,0%	(1 055)	(2,6%)	40 712	99,1%	3 920	32,5%	(126,9%)
Transfers and Subsidies - Operational	110 199	110 199	51 553	46,8%	1 580	1,4%	738	,7%	807	,7%	54 677	49,6%	4 014	112,6%	(79,9%)
Transfers and Subsidies - Capital	35 721	35 721	16 488	46,2%	5 503	15,4%	-	-	-	-	21 991	61,6%	-	72,9%	-
Interest	376	31 855	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(277 370)**	**(274 783)**	**(68 432)**	**24,7%**	**(10 936)**	**3,9%**	**(2 423)**	**,9%**	**(80 244)**	**29,2%**	**(162 035)**	**59,0%**	**(100 896)**	**95,6%**	**(20,5%)**
Suppliers and employees	(269 219)	(264 283)	(68 432)	25,4%	(10 936)	4,1%	(2 423)	,9%	(80 244)	30,4%	(162 035)	61,3%	(100 896)	101,7%	(20,5%)
Finance charges	(8 150)	(10 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	38 719	56 358	62 446	161,3%	9 580	24,7%	14 958	26,5%	(49 691)	(88,2%)	37 293	66,2%	(53 265)	67,9%	(6,7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(3 398)	9,9%	(11 886)	34,5%	(7 538)	64,2%	(54,9%)
Capital assets	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(3 398)	9,9%	(11 886)	34,5%	(7 538)	64,2%	(54,9%)
Net Cash from/(used) Investing Activities	(34 410)	(34 410)	(5 979)	17,4%	(2 510)	7,3%	-	-	(3 398)	9,9%	(11 886)	34,5%	(7 538)	64,2%	(54,9%)
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	4 309	21 948	56 467	1 310,6%	7 070	164,1%	14 958	68,2%	(53 089)	(241,9%)	25 406	115,8%	(60 802)	16,8%	(12,7%)
Cash/cash equivalents at the year begin:	109 912	4 375	5 835	5,3%	60 842	55,4%	67 912	1 552,4%	82 870	1 894,3%	5 835	133,4%	73 087	21,8%	13,4%
Cash/cash equivalents at the year end:	114 221	26 323	60 842	53,3%	67 912	59,5%	82 870	314,8%	30 066	114,2%	30 066	114,2%	12 284	11,2%	144,8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 899	2,2%	1 368	1,0%	1 451	1,1%	128 808	95,7%	134 526	14,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 270	10,1%	2 846	2,3%	2 414	2,0%	104 042	85,6%	121 572	12,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 558	2,3%	2 187	1,9%	2 005	1,8%	106 028	94,0%	112 779	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 520	2,2%	1 764	1,1%	1 731	1,1%	150 729	95,6%	157 744	16,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 085	1,2%	1 054	1,2%	1 025	1,1%	86 562	96,5%	89 726	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 254	100,0%	2 254	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	4 750	1,6%	4 600	1,5%	4 505	1,5%	290 595	95,4%	304 451	31,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	,2%	62	,2%	-	-	38 197	99,6%	38 348	4,0%	-	-	-	-
Total By Income Source	**27 171**	**2,8%**	**13 881**	**1,4%**	**13 131**	**1,4%**	**907 216**	**94,4%**	**961 400**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	503	2,5%	541	2,7%	444	2,2%	18 855	92,7%	20 343	2,1%	-	-	-	-
Commercial	16 961	6,2%	4 372	1,6%	3 833	1,4%	248 203	90,8%	273 369	28,4%	-	-	-	-
Households	9 708	1,5%	8 969	1,3%	8 854	1,3%	640 157	95,9%	667 687	69,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 171**	**2,8%**	**13 881**	**1,4%**	**13 131**	**1,4%**	**907 216**	**94,4%**	**961 400**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 371	8,5%	8 525	4,4%	14 227	7,4%	152 719	79,6%	191 841	36,8%
Bulk Water	-	-	-	-	-	-	30 986	100,0%	30 986	5,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 910	12,1%	4 297	1,5%	10 122	3,5%	239 609	82,9%	288 938	55,4%
Auditor-General	2 361	24,4%	134	1,4%	143	1,5%	7 036	72,7%	9 674	1,9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**53 642**	**10,3%**	**12 956**	**2,5%**	**24 492**	**4,7%**	**430 351**	**82,5%**	**521 440**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**3 300 378**	**3 306 726**	**777 492**	**23,6%**	**739 526**	**22,4%**	**707 885**	**21,4%**	**553 678**	**16,7%**	**2 778 582**	**84,0%**	**364 099**	**75,0%**	**52,1%**
Exchange Revenue															
Service charges - Electricity	994 107	994 107	195 623	19,7%	187 050	18,8%	232 923	23,4%	177 703	17,9%	793 300	79,8%	109 827	56,3%	61,8%
Service charges - Water	714 085	714 085	128 453	18,0%	124 091	17,4%	125 941	17,6%	96 149	13,5%	474 634	66,5%	84 892	61,5%	13,3%
Service charges - Waste Water Management	182 706	182 706	40 720	22,3%	40 726	22,3%	40 109	22,0%	39 667	21,7%	161 221	88,2%	26 108	78,2%	51,9%
Service charges - Waste Management	180 036	180 036	38 913	21,6%	38 945	21,6%	38 488	21,4%	39 226	21,8%	155 572	86,4%	24 923	76,5%	57,4%
Sale of Goods and Rendering of Services	6 455	7 289	1 280	19,8%	2 450	38,0%	1 239	17,0%	1 472	20,2%	6 441	88,4%	1 367	132,0%	7,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	213 599	213 599	63 953	29,9%	57 859	27,1%	56 976	26,7%	56 352	26,4%	235 140	110,1%	36 294	105,5%	55,3%
Interest earned from Current and Non Current Assets	16 375	16 375	1 650	10,1%	1 613	9,9%	61	,4%	469	2,9%	3 793	23,2%	1 753	92,9%	(73,2%)
Dividends	25	25	171	683,1%	-	-	(171)	(683,1%)	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 698	10 468	1 941	34,1%	2 152	37,8%	2 718	26,0%	2 207	21,1%	9 018	86,2%	1 020	111,3%	116,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 851	6 508	692	11,8%	295	5,0%	152	2,3%	3 219	49,5%	4 358	67,0%	136	13,6%	2 260,7%
Non-Exchange Revenue															
Property rates	445 250	445 250	96 861	21,8%	98 052	22,0%	90 267	20,3%	98 553	22,1%	383 734	86,2%	70 212	85,2%	40,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 836	18 730	2 268	11,4%	2 273	11,5%	1 899	10,1%	17 858	95,3%	24 298	129,7%	750	18,1%	2 281,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	492 163	493 357	196 342	39,9%	170 590	34,7%	109 629	22,2%	12 268	2,5%	488 829	99,1%	1 055	99,5%	1 063,1%
Interest	21 688	21 688	8 625	39,8%	8 364	38,6%	7 653	35,3%	8 428	38,9%	33 070	152,5%	5 763	111,6%	46,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	5 066	-	-	-	107	-	5 173	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 988 528**	**3 959 362**	**917 276**	**23,0%**	**712 512**	**17,9%**	**1 171 091**	**29,6%**	**1 214 558**	**30,7%**	**4 015 436**	**101,4%**	**460 252**	**91,8%**	**163,9%**
Employee related costs	787 368	787 368	169 598	21,5%	185 207	23,5%	192 444	24,4%	193 214	24,5%	740 463	94,0%	106 388	85,6%	81,6%
Remuneration of councillors	35 480	35 480	7 706	21,7%	8 996	25,4%	7 978	22,5%	8 706	24,5%	33 386	94,1%	5 183	98,5%	68,0%
Bulk purchases - electricity	853 967	1 101 613	435 823	51,0%	173 133	20,3%	217 788	19,8%	301 300	27,4%	1 128 044	102,4%	129 145	118,1%	133,3%
Inventory consumed	515 279	553 148	140 229	27,2%	106 372	20,6%	157 627	28,5%	120 821	21,8%	525 049	94,9%	98 589	97,0%	22,6%
Debt impairment	988 750	504 766	-	-	-	-	416 241	82,5%	-	-	416 241	82,5%	-	-	-
Depreciation and amortisation	165 837	145 837	32 522	19,6%	29 205	17,6%	30 114	20,6%	29 701	20,4%	121 541	83,3%	20 955	56,3%	41,7%
Interest	140 087	170 087	48 044	34,3%	43 410	31,0%	64 814	38,1%	80 424	47,3%	236 693	139,2%	15 892	194,2%	406,1%
Contracted services	329 863	456 579	55 895	16,9%	113 050	34,3%	49 347	10,8%	102 205	22,4%	320 498	70,2%	65 586	77,3%	55,8%
Transfers and subsidies	28 361	37 361	9 619	33,9%	9 109	32,1%	10 080	27,0%	10 723	28,7%	39 531	105,8%	6 221	96,7%	72,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	326 317	-	326 317	-	-	-	(100,0%)
Operational costs	143 537	167 125	17 841	12,4%	38 970	27,1%	24 658	14,8%	41 122	24,6%	122 590	73,4%	12 292	63,7%	234,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	5 059	-	-	-	24	-	5 083	-	-	-	(100,0%)
Surplus/(Deficit)	**(688 150)**	**(652 636)**	**(139 784)**	**-**	**27 015**	**-**	**(463 206)**	**-**	**(660 880)**	**-**	**(1 236 854)**	**-**	**(96 153)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	117 651	126 934	36 326	30,9%	55 803	47,4%	12 418	9,8%	16 184	12,7%	120 730	95,1%	2 415	93,9%	570,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(570 499)**	**(525 702)**	**(103 458)**		**82 818**		**(450 788)**		**(644 696)**		**(1 116 124)**		**(93 738)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**273 653**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,2%**	**25 042**	**8,2%**	**71 331**	**23,5%**	**217 610**	**71,5%**	**12 907**	**74,2%**	**452,6%**
National Government	114 053	123 313	38 294	33,6%	41 200	36,1%	9 204	7,5%	17 097	13,9%	105 796	85,8%	(337)	89,8%	(5 180,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(791)	57,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114 053**	**123 313**	**38 294**	**33,6%**	**41 200**	**36,1%**	**9 204**	**7,5%**	**17 097**	**13,9%**	**105 796**	**85,8%**	**(1 127)**	**87,1%**	**(1 616,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	159 600	180 830	11 337	7,1%	30 407	19,1%	15 838	8,8%	54 233	30,0%	111 814	61,8%	14 035	52,3%	286,4%
Capital Expenditure Functional	**273 903**	**304 143**	**49 631**	**18,1%**	**71 607**	**26,1%**	**26 073**	**8,6%**	**71 331**	**23,5%**	**218 641**	**71,9%**	**14 857**	**75,1%**	**380,1%**
Municipal governance and administration	**37 050**	**29 380**	**447**	**1,2%**	**2 970**	**8,0%**	**5 825**	**19,8%**	**6 902**	**23,5%**	**16 144**	**54,9%**	**169**	**52,2%**	**3 985,4%**
Executive and Council	300	630	19	6,2%	15	4,8%	199	31,6%	40	6,4%	272	43,2%	140	70,0%	(71,2%)
Finance and administration	36 750	28 750	428	1,2%	2 955	8,0%	5 626	19,6%	6 862	23,9%	15 872	55,2%	29	50,5%	23 767,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 150**	**11 550**	**8**	**-**	**23**	**,1%**	**372**	**3,2%**	**29**	**,3%**	**431**	**3,7%**	**228**	**35,6%**	**(87,2%)**
Community and Social Services	10 150	8 000	8	,1%	23	,2%	(8)	(,1%)	29	,4%	52	,6%	-	68,8%	(100,0%)
Sport And Recreation	7 000	3 500	-	-	-	-	379	10,8%	-	-	379	10,8%	228	17,5%	(100,0%)
Public Safety	-	50	-	-	-	-	-	-	-	-	-	-	-	1,3%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**67 426**	**72 043**	**15 703**	**23,3%**	**19 366**	**28,7%**	**2 789**	**3,9%**	**17 572**	**24,4%**	**55 429**	**76,9%**	**11 271**	**87,1%**	**55,9%**
Planning and Development	57 276	56 893	15 703	27,4%	19 341	33,8%	2 434	4,3%	12 808	22,5%	50 286	88,4%	6 245	91,2%	105,1%
Road Transport	10 150	15 150	-	-	25	,2%	355	2,3%	4 764	31,4%	5 144	34,0%	5 026	100,3%	(5,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	6,9%	-
Trading Services	**152 277**	**191 171**	**33 473**	**22,0%**	**49 249**	**32,3%**	**17 087**	**8,9%**	**46 827**	**24,5%**	**146 636**	**76,7%**	**3 189**	**68,0%**	**1 368,5%**
Energy sources	67 390	101 390	23 099	34,3%	30 603	45,4%	10 672	10,5%	20 919	20,6%	85 293	84,1%	(791)	75,4%	(2 745,4%)
Water Management	30 000	31 000	-	-	78	,3%	6 497	21,0%	24 889	80,3%	31 464	101,5%	1 992	100,3%	1 149,4%
Waste Water Management	38 083	41 976	3 020	7,9%	8 667	22,8%	2 561	6,1%	1 020	2,4%	15 267	36,4%	1 988	31,7%	(48,7%)
Waste Management	16 804	16 804	7 354	43,8%	9 901	58,9%	(2 643)	(15,7%)	-	-	14 612	87,0%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**3 292 150**	**3 295 807**	**701 547**	**21,3%**	**653 116**	**19,8%**	**576 005**	**17,5%**	**472 265**	**14,3%**	**2 402 933**	**72,9%**	**283 181**	**73,8%**	**66,8%**
Property rates	421 981	424 301	81 382	19,3%	81 165	19,2%	83 332	19,6%	89 040	21,0%	334 919	78,9%	57 111	90,8%	55,9%
Service charges	2 206 114	2 206 114	351 102	15,9%	334 655	15,2%	336 100	15,2%	366 621	16,6%	1 388 478	62,9%	210 707	63,2%	74,0%
Other revenue	37 841	38 849	10 974	29,0%	21 956	58,0%	13 470	34,7%	10 092	26,0%	56 491	145,4%	13 303	112,3%	(24,1%)
Transfers and Subsidies - Operational	492 163	492 163	209 494	42,6%	153 817	31,3%	125 976	25,6%	1 357	,3%	490 644	99,7%	772	102,4%	75,7%
Transfers and Subsidies - Capital	117 651	117 541	46 587	39,6%	58 514	49,7%	14 440	12,3%	2	-	119 543	101,7%	-	62,6%	(100,0%)
Interest	16 375	16 814	2 008	12,3%	3 008	18,4%	2 687	16,0%	5 153	30,6%	12 857	76,5%	1 288	75,9%	300,2%
Dividends	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 796 944)**	**(3 268 549)**	**(406 245)**	**14,5%**	**(430 347)**	**15,4%**	**(302 826)**	**9,3%**	**(197 018)**	**6,0%**	**(1 336 436)**	**40,9%**	**(257 373)**	**49,7%**	**(23,5%)**
Suppliers and employees	(2 796 944)	(3 238 549)	(406 245)	14,5%	(430 347)	15,4%	(302 826)	9,4%	(197 018)	6,1%	(1 336 436)	41,3%	(257 373)	49,7%	(23,5%)
Finance charges	-	(30 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**495 206**	**27 258**	**295 302**	**59,6%**	**222 768**	**45,0%**	**273 179**	**1 002,2%**	**275 247**	**1 009,8%**	**1 066 497**	**3 912,7%**	**25 808**	**432,5%**	**966,5%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(192 253)**	**(223 127)**	**(56 009)**	**29,1%**	**(44 954)**	**23,4%**	**(32 752)**	**14,7%**	**(31 231)**	**14,0%**	**(164 945)**	**73,9%**	**(14 627)**	**88,4%**	**113,5%**
Capital assets	(192 253)	(223 127)	(56 009)	29,1%	(44 954)	23,4%	(32 752)	14,7%	(31 231)	14,0%	(164 945)	73,9%	(14 627)	88,4%	113,5%
Net Cash from/(used) Investing Activities	**(192 253)**	**(223 127)**	**(56 009)**	**29,1%**	**(44 954)**	**23,4%**	**(32 752)**	**14,7%**	**(31 231)**	**14,0%**	**(164 945)**	**73,9%**	**(14 627)**	**81,3%**	**113,5%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**302 952**	**(195 869)**	**239 294**	**79,0%**	**177 815**	**58,7%**	**240 428**	**(122,7%)**	**244 015**	**(124,6%)**	**901 551**	**(460,3%)**	**11 181**	**(1 940,5%)**	**2 082,3%**
Cash/cash equivalents at the year begin:	256 446	256 446	26 162	10,2%	265 053	103,4%	442 867	172,7%	683 295	266,4%	26 162	10,2%	707 187	67,9%	(3,4%)
Cash/cash equivalents at the year end:	**559 398**	**60 577**	**265 053**	**47,4%**	**442 867**	**79,2%**	**683 295**	**1 128,0%**	**927 228**	**1 530,7%**	**927 228**	**1 530,7%**	**718 368**	**318,2%**	**29,1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 521	3,5%	24 530	2,1%	21 742	1,8%	1 104 614	92,6%	1 192 407	29,8%	(134 588)	(11,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 533	8,3%	15 117	3,0%	12 277	2,5%	431 918	86,2%	500 846	12,5%	(41 021)	(8,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 658	7,7%	10 734	2,8%	9 629	2,5%	336 006	87,0%	386 027	9,6%	(15 486)	(4,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 714	3,7%	10 144	2,3%	9 362	2,1%	411 354	91,9%	447 574	11,2%	(46 714)	(10,4%)	-	-
Receivables from Exchange Transactions - Waste Management	15 847	3,8%	9 431	2,3%	8 966	2,2%	380 483	91,7%	414 727	10,4%	(42 285)	(10,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	21 829	2,1%	21 980	2,1%	21 701	2,1%	958 322	93,6%	1 023 832	25,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 968	10,3%	552	1,4%	182	,5%	33 639	87,7%	38 342	1,0%	(46 224)	(120,6%)	-	-
Total By Income Source	**171 070**	**4,3%**	**92 488**	**2,3%**	**83 860**	**2,1%**	**3 656 336**	**91,3%**	**4 003 754**	**100,0%**	**(326 318)**	**(8,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 236	11,1%	2 676	5,7%	1 776	3,8%	37 431	79,4%	47 118	1,2%	-	-	-	-
Commercial	34 941	11,8%	8 100	2,7%	6 875	2,3%	246 842	83,2%	296 758	7,4%	(172)	(,1%)	-	-
Households	130 893	3,6%	81 713	2,2%	75 209	2,1%	3 372 064	92,1%	3 659 878	91,4%	(326 147)	(8,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**171 070**	**4,3%**	**92 488**	**2,3%**	**83 860**	**2,1%**	**3 656 336**	**91,3%**	**4 003 754**	**100,0%**	**(326 318)**	**(8,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	144 799	5,3%	242 304	8,8%	1 540	,1%	2 368 842	85,9%	2 757 485	40,2%
Bulk Water	2 195	1,2%	13 966	7,7%	5 163	2,8%	160 933	88,3%	182 257	2,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	192 335	4,9%	36 962	,9%	32 845	,8%	3 662 128	93,3%	3 924 270	57,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**339 330**	**4,9%**	**293 232**	**4,3%**	**39 548**	**,6%**	**6 191 902**	**90,2%**	**6 864 012**	**100,0%**

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mrs Vukosi Nkhata	017 620 6274

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**631 427**	**900 068**	**234 313**	**37,1%**	**210 536**	**33,3%**	**97 755**	**10,9%**	**96 136**	**10,7%**	**638 740**	**71,0%**	**134 638**	**94,2%**	**(28,6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 150	3 150	63	2,0%	663	21,0%	996	31,6%	(84)	(2,7%)	1 638	52,0%	605	46,9%	(113,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	39	9	-	-	-	-	-	-	-	-	-	-	(1)	(2,3%)	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26 323	26 323	2 681	10,2%	3 561	13,5%	2 226	8,5%	13 264	50,4%	21 732	82,6%	16 611	93,7%	(20,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	210	210	-	-	-	-	-	-	-	-	-	-	316	157,9%	(100,0%)
Licence and permits	945	945	129	13,6%	452	47,9%	226	23,9%	212	22,5%	1 020	107,9%	261	120,3%	(18,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 192	17 192	4 202	34,5%	4 058	33,3%	364	2,1%	3 848	22,4%	12 472	72,5%	5 568	82,3%	(30,9%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	588 568	852 239	227 238	38,6%	201 801	34,3%	93 944	11,0%	78 868	9,3%	601 850	70,6%	111 209	94,7%	(29,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	70	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	28	-	28	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**647 662**	**916 589**	**161 748**	**25,0%**	**198 114**	**30,6%**	**104 138**	**11,4%**	**165 606**	**18,1%**	**629 607**	**68,7%**	**233 960**	**91,5%**	**(29,2%)**
Employee related costs	238 516	238 476	53 850	22,6%	61 380	25,7%	58 609	24,6%	56 666	23,8%	230 505	96,7%	53 563	96,2%	5,8%
Remuneration of councillors	16 740	16 740	3 597	21,5%	4 002	23,9%	3 907	23,3%	3 670	21,9%	15 175	90,7%	3 539	93,8%	3,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 797	3 694	391	10,3%	943	24,8%	668	18,1%	1 390	37,6%	3 392	91,8%	749	77,7%	85,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 162	28 162	5 679	20,2%	5 654	20,1%	5 507	19,6%	5 532	19,6%	22 372	79,4%	4 433	81,5%	24,8%
Interest	1 554	1 554	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 926	38 335	7 742	19,9%	6 504	16,7%	4 734	12,3%	12 353	32,2%	31 333	81,7%	7 721	90,4%	60,0%
Transfers and subsidies	245 431	515 205	74 551	30,4%	97 716	39,8%	15 279	3,0%	68 567	13,3%	256 114	49,7%	141 684	90,5%	(51,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	74 535	74 422	15 938	21,4%	21 915	29,4%	15 435	20,7%	17 425	23,4%	70 714	95,0%	22 115	89,5%	(21,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	33	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	2	-	2	-	124	-	(98,3%)
Surplus/(Deficit)	**(16 235)**	**(16 521)**	**72 564**	**-**	**12 421**	**-**	**(6 383)**	**-**	**(69 470)**	**-**	**9 133**	**-**	**(99 322)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 597	7 597	219	8,4%	1 140	43,9%	1 487	19,6%	2 107	27,7%	4 953	65,2%	293	100,0%	620,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**(67 362)**		**14 086**		**(99 030)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**(67 362)**		**14 086**		**(99 030)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**(67 362)**		**14 086**		**(99 030)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 638)**	**(8 924)**	**72 783**		**13 561**		**(4 896)**		**(67 362)**		**14 086**		**(99 030)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**3 620**	**3 334**	**27**	**,7%**	**774**	**21,4%**	**492**	**14,7%**	**1 352**	**40,5%**	**2 645**	**79,3%**	**724**	**98,1%**	**86,7%**
Municipal governance and administration	**3 620**	**3 334**	**27**	**,7%**	**774**	**21,4%**	**492**	**14,7%**	**1 352**	**40,5%**	**2 645**	**79,3%**	**724**	**98,0%**	**86,7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 620	3 334	27	,7%	774	21,4%	492	14,7%	1 352	40,5%	2 645	79,3%	724	98,0%	86,7%
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**634 024**	**912 665**	**350 067**	**55,2%**	**222 745**	**35,1%**	**110 123**	**12,1%**	**94 048**	**10,3%**	**776 984**	**85,1%**	**105 934**	**95,6%**	**(11,2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 150	3 150	72	2,3%	762	24,2%	1 096	34,8%	(97)	(3,1%)	1 833	58,2%	696	54,0%	(113,9%)
Other revenue	1 235	1 205	28 118	2 276,0%	6 185	500,6%	4 621	383,4%	2 039	169,1%	40 963	3 398,2%	312	1 790,3%	552,7%
Transfers and Subsidies - Operational	600 718	869 389	313 062	52,1%	214 335	35,7%	98 575	11,3%	89 963	10,3%	715 935	82,3%	99 562	89,6%	(9,6%)
Transfers and Subsidies - Capital	2 597	12 597	6 934	267,0%	-	-	4 579	36,3%	-	-	11 513	91,4%	4 129	328,7%	(100,0%)
Interest	26 323	26 323	1 881	7,1%	1 464	5,6%	1 252	4,8%	2 143	8,1%	6 739	25,6%	1 235	20,7%	73,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(619 613)**	**(888 539)**	**(29 327)**	**4,7%**	**(36 131)**	**5,8%**	**(14 531)**	**1,6%**	**(22 144)**	**2,5%**	**(102 133)**	**11,5%**	**(32 573)**	**21,7%**	**(32,0%)**
Suppliers and employees	(619 613)	(888 539)	(29 327)	4,7%	(36 131)	5,8%	(14 531)	1,6%	(22 144)	2,5%	(102 133)	11,5%	(32 573)	21,7%	(32,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	14 411	24 125	320 740	2 225,7%	186 614	1 294,9%	95 592	396,2%	71 904	298,0%	674 851	2 797,3%	73 361	2 343,5%	(2,0%)
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	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(3 620)	(3 334)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 791	20 791	320 740	2 972,3%	186 614	1 729,3%	95 592	459,8%	71 904	345,8%	674 851	3 245,9%	73 361	3 424,7%	(2,0%)
Cash/cash equivalents at the year begin:	255 951	255 951	148 647	58,1%	488 623	190,9%	675 236	263,8%	770 829	301,2%	148 647	58,1%	803 269	95,2%	(4,0%)
Cash/cash equivalents at the year end:	266 742	276 742	488 623	183,2%	675 236	253,1%	770 829	278,5%	842 733	304,5%	842 733	304,5%	876 630	319,4%	(3,9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hlophe	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**773 201**	**773 201**	**166 676**	**21,6%**	**68 808**	**8,9%**	**207 433**	**26,8%**	**234 427**	**30,3%**	**677 344**	**87,6%**	**173 020**	**76,8%**	**35,5%**
Exchange Revenue															
Service charges - Electricity	225 890	225 890	38 634	17,1%	50 994	22,6%	48 801	21,6%	58 565	25,9%	196 995	87,2%	45 388	48,5%	29,0%
Service charges - Water	74 236	74 236	8 936	12,0%	16 439	22,1%	16 990	22,9%	20 401	27,5%	62 765	84,5%	15 719	77,4%	29,8%
Service charges - Waste Water Management	13 785	13 785	2 397	17,4%	3 256	23,6%	3 282	23,8%	3 189	23,1%	12 124	87,9%	3 112	70,0%	2,5%
Service charges - Waste Management	14 672	14 672	2 752	18,8%	3 979	27,1%	3 763	25,7%	3 851	26,2%	14 344	97,8%	3 314	80,4%	16,2%
Sale of Goods and Rendering of Services	6 926	6 926	433	6,3%	349	5,0%	721	10,4%	560	8,1%	2 064	29,8%	520	67,8%	7,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 454	90 454	-	-	46	,1%	544	,6%	62 736	69,4%	63 326	70,0%	17 786	134,4%	252,7%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	1 095	-	1 095	-	1 254	-	(12,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 572	1 572	188	11,9%	431	27,4%	440	28,0%	(1 232)	(78,3%)	(173)	(11,0%)	320	60,7%	(484,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	772	772	82	10,6%	144	18,7%	307	39,8%	464	60,1%	997	129,2%	58	69,6%	694,2%
Non-Exchange Revenue															
Property rates	123 486	123 486	28 809	23,3%	8 403	6,8%	28 374	23,0%	29 107	23,6%	94 693	76,7%	25 776	102,6%	12,9%
Surcharges and Taxes	33 486	33 486	11 377	34,0%	17 674	52,8%	17 638	52,7%	17 216	51,4%	63 906	190,8%	12 689	82,3%	35,7%
Fines, penalties and forfeits	2 141	2 141	179	8,4%	183	8,5%	1 020	47,7%	(1 026)	(47,9%)	356	16,6%	(216)	41,0%	375,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 985	152 985	58 455	38,2%	(3)	-	5 876	3,8%	88 957	58,1%	153 285	100,2%	47 150	99,8%	88,7%
Interest	32 795	32 795	14 436	44,0%	(33 090)	(100,9%)	79 676	243,0%	(49 456)	(150,8%)	11 566	35,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	2	-	-	-	0	-	2	-	147	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**878 574**	**878 574**	**129 629**	**14,8%**	**161 699**	**18,4%**	**305 088**	**34,7%**	**231 699**	**26,4%**	**828 114**	**94,3%**	**265 015**	**95,9%**	**(12,6%)**
Employee related costs	201 439	201 439	31 763	15,8%	49 995	24,8%	52 013	25,8%	33 882	16,8%	167 653	83,2%	64 457	85,0%	(47,4%)
Remuneration of councillors	10 101	10 101	1 542	15,3%	2 726	27,0%	2 220	22,0%	1 743	17,3%	8 232	81,5%	2 949	94,5%	(40,9%)
Bulk purchases - electricity	203 854	203 854	56 122	27,5%	46 610	22,9%	44 487	21,8%	61 288	30,1%	208 507	102,3%	68 994	103,3%	(11,2%)
Inventory consumed	92 124	93 124	13 423	14,6%	36 743	39,9%	28 119	30,2%	20 304	21,8%	98 588	105,9%	28 619	159,4%	(29,1%)
Debt impairment	108 336	108 336	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 446	48 446	-	-	-	-	-	-	-	-	-	-	-	55,7%	-
Interest	30 000	30 000	12 696	42,3%	22 637	75,5%	26 128	87,1%	24 899	83,0%	86 360	287,9%	21 660	235,9%	15,0%
Contracted services	92 062	99 062	9 996	10,9%	38 991	42,4%	27 903	28,2%	61 261	61,8%	138 152	139,5%	40 031	143,9%	53,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	29 800	29 800	-	-	-	-	56 494	189,6%	16 802	56,4%	73 296	246,0%	-	-	(100,0%)
Operational costs	58 413	54 413	4 086	7,0%	22 221	38,0%	8 584	15,8%	12 433	22,8%	47 325	87,0%	28 186	154,6%	(55,9%)
Losses on disposal of Assets	-	-	-	-	(59 139)	-	59 139	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	916	-	-	-	(914)	-	2	-	10 118	-	(109,0%)
Surplus/(Deficit)	**(105 373)**	**(105 373)**	**37 047**	**-**	**(92 891)**	**-**	**(97 655)**	**-**	**2 729**	**-**	**(150 770)**	**-**	**(91 996)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	53 420	53 420	-	-	-	-	27 349	51,2%	5 101	9,5%	32 450	60,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	119 417	119 417	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**7 829**		**(118 320)**		**(91 996)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**7 829**		**(118 320)**		**(91 996)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**7 829**		**(118 320)**		**(91 996)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 465**	**67 465**	**37 047**		**(92 891)**		**(70 305)**		**7 829**		**(118 320)**		**(91 996)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**65 740**	**65 740**	**13 094**	**19,9%**	**13 477**	**20,5%**	**10 428**	**15,9%**	**16 257**	**24,7%**	**53 257**	**81,0%**	**30 993**	**91,5%**	**(47,5%)**
National Government	53 420	53 420	2 392	4,5%	12 133	22,7%	15 456	28,9%	11 362	21,3%	41 342	77,4%	18 454	63,0%	(38,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 420**	**53 420**	**2 392**	**4,5%**	**12 133**	**22,7%**	**15 456**	**28,9%**	**11 362**	**21,3%**	**41 342**	**77,4%**	**18 454**	**63,0%**	**(38,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 320	12 320	10 703	86,9%	1 345	10,9%	(5 027)	(40,8%)	4 896	39,7%	11 915	96,7%	12 540	290,3%	(61,0%)
Capital Expenditure Functional	**65 740**	**65 740**	**13 094**	**19,9%**	**13 477**	**20,5%**	**10 445**	**15,9%**	**16 257**	**24,7%**	**53 275**	**81,0%**	**30 994**	**91,5%**	**(47,5%)**
Municipal governance and administration	**8 200**	**8 200**	**1 214**	**14,8%**	**1 345**	**16,4%**	**4 118**	**50,2%**	**2 428**	**29,6%**	**9 104**	**111,0%**	**302**	**14,8%**	**704,7%**
Executive and Council	200	200	-	-	-	-	157	78,4%	28	14,0%	185	92,4%	-	-	(100,0%)
Finance and administration	8 000	8 000	1 214	15,2%	1 345	16,8%	3 962	49,5%	2 400	30,0%	8 920	111,5%	302	14,8%	695,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20**	**20**	**-**	**-**	**-**	**-**	**17**	**85,9%**	**1**	**4,5%**	**18**	**90,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	20	20	-	-	-	-	17	85,9%	1	4,5%	18	90,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 521**	**14 521**	**1 349**	**9,3%**	**7 327**	**50,5%**	**1 544**	**10,6%**	**5 634**	**38,8%**	**15 854**	**109,2%**	**6 454**	**83,7%**	**(12,7%)**
Planning and Development	100	100	-	-	-	-	50	50,1%	(21)	(21,2%)	29	29,0%	-	-	(100,0%)
Road Transport	14 421	14 421	1 349	9,4%	7 327	50,8%	1 494	10,4%	5 655	39,2%	15 825	109,7%	6 454	83,7%	(12,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**42 999**	**42 999**	**10 532**	**24,5%**	**4 806**	**11,2%**	**4 766**	**11,1%**	**8 195**	**19,1%**	**28 298**	**65,8%**	**24 238**	**101,1%**	**(66,2%)**
Energy sources	6 500	6 500	9 824	151,1%	2 112	32,5%	293	4,5%	3 565	54,8%	15 795	243,0%	13 977	434,8%	(74,5%)
Water Management	31 499	31 499	707	2,2%	1 841	5,8%	4 472	14,2%	3 363	10,7%	10 384	33,0%	10 261	61,1%	(67,2%)
Waste Water Management	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	50,5%	-
Waste Management	2 000	2 000	-	-	852	42,6%	-	-	1 267	63,4%	2 119	106,0%	-	3,6%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**730 180**	**730 180**	**143 234**	**19,6%**	**100 000**	**13,7%**	**136 335**	**18,7%**	**117 726**	**16,1%**	**497 294**	**68,1%**	**140 515**	**66,2%**	**(16,2%)**
Property rates	137 878	137 878	19 473	14,1%	24 179	17,5%	29 986	21,7%	28 532	20,7%	102 170	74,1%	22 593	118,9%	26,3%
Service charges	337 393	337 393	50 448	15,0%	75 692	22,4%	93 661	27,8%	79 065	23,4%	298 865	88,6%	68 315	67,2%	15,7%
Other revenue	48 503	48 503	35 711	73,6%	(8 378)	(17,3%)	5 383	11,1%	9 813	20,2%	42 529	87,7%	22 875	55,8%	(57,1%)
Transfers and Subsidies - Operational	152 985	152 985	30 451	19,9%	-	-	3 461	2,3%	-	-	33 912	22,2%	19 155	61,2%	(100,0%)
Transfers and Subsidies - Capital	53 420	53 420	7 151	13,4%	8 460	15,8%	3 300	6,2%	-	-	18 911	35,4%	7 300	30,4%	(100,0%)
Interest	-	-	-	-	46	-	544	-	316	-	907	-	277	-	14,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(621 270)**	**(621 270)**	**(89 778)**	**14,5%**	**(124 775)**	**20,1%**	**(97 223)**	**15,6%**	**(96 055)**	**15,5%**	**(407 830)**	**65,6%**	**(71 315)**	**47,2%**	**34,7%**
Suppliers and employees	(621 270)	(621 270)	(89 778)	14,5%	(124 775)	20,1%	(97 223)	15,6%	(96 055)	15,5%	(407 830)	65,6%	(71 315)	49,5%	34,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**108 909**	**108 909**	**53 456**	**49,1%**	**(24 776)**	**(22,7%)**	**39 112**	**35,9%**	**21 671**	**19,9%**	**89 464**	**82,1%**	**69 200**	**267,8%**	**(68,7%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 740)**	**(62 740)**	**(17 258)**	**27,5%**	**(15 019)**	**23,9%**	**(10 495)**	**16,7%**	**(18 560)**	**29,6%**	**(61 332)**	**97,8%**	**(34 646)**	**119,8%**	**(46,4%)**
Capital assets	(62 740)	(62 740)	(17 258)	27,5%	(15 019)	23,9%	(10 495)	16,7%	(18 560)	29,6%	(61 332)	97,8%	(34 646)	119,8%	(46,4%)
Net Cash from/(used) Investing Activities	**(62 740)**	**(62 740)**	**(17 258)**	**27,5%**	**(15 019)**	**23,9%**	**(10 495)**	**16,7%**	**(18 560)**	**29,6%**	**(61 332)**	**97,8%**	**(34 646)**	**119,8%**	**(46,4%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**46 169**	**46 169**	**36 198**	**78,4%**	**(39 795)**	**(86,2%)**	**28 617**	**62,0%**	**3 112**	**6,7%**	**28 132**	**60,9%**	**34 554**	**1 415,1%**	**(91,0%)**
Cash/cash equivalents at the year begin:	30 000	30 000	2 992	10,0%	42 596	142,0%	2 801	9,3%	94 991	316,6%	2 992	10,0%	78 214	133,6%	21,5%
Cash/cash equivalents at the year end:	**76 169**	**76 169**	**42 596**	**55,9%**	**2 801**	**3,7%**	**28 746**	**37,7%**	**31 857**	**41,8%**	**31 857**	**41,8%**	**112 768**	**989,9%**	**(71,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 822	2,7%	6 308	2,1%	5 981	2,0%	273 536	93,2%	293 646	24,7%	(228)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 075	39,9%	2 325	5,1%	2 099	4,6%	22 839	50,4%	45 337	3,8%	8 050	17,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	15 887	3,4%	11 391	2,4%	9 748	2,1%	429 401	92,1%	466 428	39,3%	1 066	,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 187	4,1%	633	2,2%	518	1,8%	26 448	91,9%	28 786	2,4%	257	,9%	-	-
Receivables from Exchange Transactions - Waste Management	1 400	4,2%	765	2,3%	669	2,0%	30 305	91,4%	33 138	2,8%	530	1,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 322	4,2%	8 867	4,0%	8 691	3,9%	196 815	88,0%	223 695	18,9%	21 466	9,6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	-	2	-	2	-	95 414	100,0%	95 434	8,0%	760	,8%	-	-
Total By Income Source	**53 710**	**4,5%**	**30 292**	**2,6%**	**27 706**	**2,3%**	**1 074 757**	**90,6%**	**1 186 465**	**100,0%**	**31 902**	**2,7%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 966	28,4%	1 819	8,7%	2 156	10,3%	11 050	52,6%	20 991	1,8%	(3 462)	(16,5%)	-	-
Commercial	25 398	11,7%	7 811	3,6%	5 179	2,4%	178 832	82,3%	217 219	18,3%	7 196	3,3%	-	-
Households	22 346	2,4%	20 662	2,2%	20 372	2,1%	884 875	93,3%	948 254	79,9%	28 168	3,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**53 710**	**4,5%**	**30 292**	**2,6%**	**27 706**	**2,3%**	**1 074 757**	**90,6%**	**1 186 465**	**100,0%**	**31 902**	**2,7%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	57 609	5,5%	-	-	23 114	2,2%	964 716	92,3%	1 045 439	62,9%
Bulk Water	4 218	2,2%	4 096	2,1%	-	-	184 994	95,7%	193 307	11,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 482	10,7%	23 256	5,5%	206	-	354 702	83,7%	423 645	25,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**107 309**	**6,5%**	**27 352**	**1,6%**	**23 320**	**1,4%**	**1 504 411**	**90,5%**	**1 662 391**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**4 923 133**	**5 297 980**	**1 260 487**	**25,6%**	**1 352 502**	**27,5%**	**1 203 381**	**22,7%**	**1 121 208**	**21,2%**	**4 937 578**	**93,2%**	**866 380**	**79,6%**	**29,4%**
Exchange Revenue															
Service charges - Electricity	1 857 884	2 057 884	469 924	25,3%	368 244	19,8%	380 858	18,5%	398 828	19,4%	1 617 854	78,6%	338 216	78,2%	17,9%
Service charges - Water	555 504	555 504	100 137	18,0%	108 933	19,6%	108 565	19,5%	98 559	17,7%	416 194	74,9%	92 659	73,3%	6,4%
Service charges - Waste Water Management	171 486	171 486	37 691	22,0%	38 157	22,3%	37 956	22,1%	35 678	20,8%	149 482	87,2%	33 419	85,8%	6,8%
Service charges - Waste Management	215 236	215 236	42 854	19,9%	47 125	21,9%	44 750	20,8%	46 006	21,4%	180 735	84,0%	39 144	74,3%	17,5%
Sale of Goods and Rendering of Services	17 097	20 751	5 353	31,3%	5 030	29,4%	5 133	24,7%	3 986	19,2%	19 503	94,0%	4 055	89,2%	(1,7%)
Agency services	3 033	3 033	-	-	-	-	-	-	-	-	-	-	310	79,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	370 781	366 366	91 585	24,7%	91 585	24,7%	97 273	26,6%	98 729	26,9%	379 172	103,5%	89 005	85,0%	10,9%
Interest earned from Current and Non Current Assets	9 475	9 475	-	-	-	-	-	-	2 406	25,4%	2 406	25,4%	1 986	84,8%	21,2%
Dividends	210	6 174	1 419	676,2%	1 563	745,2%	1 627	26,4%	1 363	22,1%	5 973	96,7%	-	20,7%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	21 590	18 968	4 734	21,9%	4 754	22,0%	5 196	27,4%	4 899	25,8%	19 583	103,2%	4 376	90,6%	12,0%
Licence and permits	443	332	41	9,2%	125	28,3%	162	48,9%	43	12,9%	371	111,8%	51	74,9%	(15,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	62 157	53 388	3 077	5,0%	2 031	3,3%	134 635	252,2%	(126 787)	(237,5%)	12 955	24,3%	10 332	79,1%	(1 327,1%)
Non-Exchange Revenue															
Property rates	865 768	1 065 768	205 932	23,8%	441 912	51,0%	346 818	32,5%	347 518	32,6%	1 342 179	125,9%	191 956	88,5%	81,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 634	24 499	7 539	23,8%	4 645	14,7%	2 673	10,9%	1 443	5,9%	16 300	66,5%	8 006	91,1%	(82,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	651 104	638 844	268 523	41,2%	213 784	32,8%	9 517	1,5%	167 297	26,2%	659 120	103,2%	24 151	70,9%	592,7%
Interest	89 732	90 274	21 678	24,2%	23 459	26,1%	28 219	31,3%	31 949	35,4%	105 304	116,6%	18 578	80,3%	72,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	1 153	-	-	-	9 291	-	10 445	-	10 135	(1 013,5%)	(8,3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 110 124**	**5 456 554**	**1 056 264**	**20,7%**	**1 449 920**	**28,4%**	**886 040**	**16,2%**	**1 131 585**	**20,7%**	**4 523 808**	**82,9%**	**600 438**	**62,3%**	**88,5%**
Employee related costs	1 166 402	1 166 402	256 342	22,0%	281 617	24,1%	269 048	23,1%	270 075	23,2%	1 077 082	92,3%	258 258	89,1%	4,6%
Remuneration of councillors	35 836	35 836	7 769	21,7%	9 370	26,1%	9 258	25,8%	8 791	24,5%	35 188	98,2%	7 916	90,0%	11,1%
Bulk purchases - electricity	1 669 349	1 669 349	551 688	33,0%	522 226	31,3%	274 901	16,5%	641 754	38,4%	1 990 569	119,2%	478 619	90,9%	34,1%
Inventory consumed	271 695	255 285	36 637	13,5%	67 050	24,7%	77 442	30,3%	80 499	31,5%	261 628	102,5%	92 569	106,5%	(13,0%)
Debt impairment	768 470	768 470	-	-	-	-	-	-	-	-	-	-	(421 206)	(16,7%)	(100,0%)
Depreciation and amortisation	311 957	311 957	-	-	251 549	80,6%	-	-	(251 549)	(80,6%)	-	-	(134 688)	(45,3%)	86,8%
Interest	115 045	185 051	22 796	19,8%	81 355	70,7%	56 006	30,3%	100 889	54,5%	261 046	141,1%	28 746	44,8%	251,0%
Contracted services	424 828	728 856	118 918	28,0%	193 170	45,5%	171 227	23,5%	218 509	30,0%	701 825	96,3%	240 497	86,1%	(9,1%)
Transfers and subsidies	5 900	5 900	78	1,3%	-	-	169	2,9%	1 977	33,5%	2 223	37,7%	421	1,6%	370,1%
Irrecoverable debts written off	129 639	129 639	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210 003	198 809	62 036	29,5%	43 516	20,7%	27 989	14,1%	45 064	22,7%	178 604	89,8%	43 519	63,8%	3,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	67	6,7%	0	-	15 577	1 557,7%	15 644	1 564,4%	5 787	-	169,2%
Surplus/(Deficit)	**(186 991)**	**(158 574)**	**204 223**	**-**	**(97 418)**	**-**	**317 341**	**-**	**(10 377)**	**-**	**413 769**	**-**	**265 942**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	204 378	202 978	46 034	22,5%	40 964	20,0%	14 130	7,0%	70 637	34,8%	171 766	84,6%	61 236	90,5%	15,4%
Transfers and subsidies - capital (in-kind)	10 000	10 000	-	-	371	3,7%	-	-	(6)	(,1%)	365	3,7%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 387**	**54 403**	**250 258**		**(56 083)**		**331 472**		**60 254**		**585 901**		**327 178**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**67 936**	**32,2%**	**157 668**	**74,6%**	**63 258**	**72,6%**	**7,4%**
National Government	202 606	201 978	39 406	19,4%	34 485	17,0%	11 367	5,6%	61 137	30,3%	146 395	72,5%	52 406	76,6%	16,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**202 606**	**201 978**	**39 406**	**19,4%**	**34 485**	**17,0%**	**11 367**	**5,6%**	**61 137**	**30,3%**	**146 395**	**72,5%**	**52 406**	**76,6%**	**16,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 010	9 237	292	4,2%	3 726	53,1%	456	4,9%	6 799	73,6%	11 273	122,0%	10 852	44,1%	(37,3%)
Capital Expenditure Functional	**209 616**	**211 215**	**39 698**	**18,9%**	**38 211**	**18,2%**	**11 823**	**5,6%**	**67 936**	**32,2%**	**157 668**	**74,6%**	**63 258**	**72,6%**	**7,4%**
Municipal governance and administration	**6 470**	**6 970**	**145**	**2,2%**	**3 690**	**57,0%**	**266**	**3,8%**	**5 914**	**84,8%**	**10 014**	**143,7%**	**2 289**	**33,0%**	**158,3%**
Executive and Council	135	135	67	49,6%	40	29,8%	-	-	27	20,3%	134	99,6%	-	-	(100,0%)
Finance and administration	6 335	6 835	78	1,2%	3 650	57,6%	266	3,9%	5 887	86,1%	9 880	144,5%	2 289	33,0%	157,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**135**	**1 177**	**148**	**109,3%**	**-**	**-**	**-**	**-**	**776**	**66,0%**	**924**	**78,5%**	**37**	**38,9%**	**1 999,2%**
Community and Social Services	135	185	148	109,3%	-	-	-	-	15	8,1%	163	87,8%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	37	46,8%	(100,0%)
Public Safety	-	992	-	-	-	-	-	-	761	76,7%	761	76,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 104**	**26 789**	**721**	**2,3%**	**3 799**	**12,2%**	**1 485**	**5,5%**	**5 344**	**20,0%**	**11 350**	**42,4%**	**73**	**15,0%**	**7 209,0%**
Planning and Development	270	344	-	-	36	13,4%	112	32,6%	92	26,6%	240	69,7%	82	8,5%	11,9%
Road Transport	30 834	25 834	721	2,3%	3 763	12,2%	1 373	5,3%	5 098	19,7%	10 955	42,4%	-	-	(100,0%)
Environmental Protection	-	611	-	-	-	-	-	-	155	25,4%	155	25,4%	(9)	31,4%	(1 879,1%)
Trading Services	**171 907**	**176 279**	**38 685**	**22,5%**	**30 722**	**17,9%**	**10 072**	**5,7%**	**55 901**	**31,7%**	**135 380**	**76,8%**	**60 859**	**76,7%**	**(8,1%)**
Energy sources	26 026	26 026	3 744	14,4%	6 408	24,6%	111	,4%	15 121	58,1%	25 384	97,5%	28 846	73,8%	(47,6%)
Water Management	63 746	63 118	17 648	27,7%	10 041	15,8%	2 203	3,5%	14 595	23,1%	44 487	70,5%	28 594	92,8%	(49,0%)
Waste Water Management	82 000	87 000	17 293	21,1%	14 272	17,4%	7 680	8,8%	26 185	30,1%	65 431	75,2%	3 419	63,0%	666,0%
Waste Management	135	135	-	-	-	-	78	58,0%	-	-	78	58,0%	-	44,3%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**4 246 598**	**4 490 609**	**1 009 989**	**23,8%**	**905 394**	**21,3%**	**806 523**	**18,0%**	**636 477**	**14,2%**	**3 358 383**	**74,8%**	**562 628**	**67,9%**	**13,1%**
Property rates	692 614	799 326	131 385	19,0%	154 429	22,3%	129 378	16,2%	137 072	17,1%	552 264	69,1%	121 302	69,3%	13,0%
Service charges	2 612 844	2 250 083	449 008	17,2%	488 368	18,7%	411 575	18,3%	432 857	19,2%	1 781 809	79,2%	381 605	61,3%	13,4%
Other revenue	133 439	584 331	55 827	41,8%	(14 742)	(11,0%)	180 448	30,9%	(123 361)	(21,1%)	98 172	16,8%	39 069	120,5%	(415,8%)
Transfers and Subsidies - Operational	612 525	637 524	271 232	44,3%	226 144	36,9%	47 934	7,5%	187 291	29,4%	732 602	114,9%	20 649	77,8%	807,0%
Transfers and Subsidies - Capital	185 544	203 750	102 430	55,2%	51 054	27,5%	37 152	18,2%	(5)	-	190 631	93,6%	3	84,6%	(300,0%)
Interest	9 632	15 596	-	-	-	-	-	-	2 406	15,4%	2 406	15,4%	-	-	(100,0%)
Dividends	-	-	106	-	141	-	36	-	216	-	500	-	-	-	(100,0%)
Payments	**(4 058 136)**	**(4 246 488)**	**(799 180)**	**19,7%**	**(687 215)**	**16,9%**	**(586 616)**	**13,8%**	**(552 724)**	**13,0%**	**(2 625 736)**	**61,8%**	**(470 582)**	**64,0%**	**17,5%**
Suppliers and employees	(3 937 191)	(4 055 537)	(799 180)	20,3%	(687 215)	17,5%	(586 616)	14,5%	(552 724)	13,6%	(2 625 736)	64,7%	(470 582)	66,5%	17,5%
Finance charges	(115 045)	(185 051)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 900)	(5 900)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	188 462	244 121	210 809	111,9%	218 180	115,8%	219 906	90,1%	83 753	34,3%	732 647	300,1%	92 046	130,0%	(9,0%)
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	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(42 607)	20,2%	(164 873)	78,1%	(55 086)	82,4%	(22,7%)
Capital assets	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(42 607)	20,2%	(164 873)	78,1%	(55 086)	82,4%	(22,7%)
Net Cash from/(used) Investing Activities	(190 882)	(211 215)	(57 943)	30,4%	(39 308)	20,6%	(25 015)	11,8%	(42 607)	20,2%	(164 873)	78,1%	(55 086)	82,4%	(22,7%)
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	(2 420)	32 905	152 866	(6 315,5%)	178 871	(7 389,9%)	194 891	592,3%	41 146	125,0%	567 774	1 725,5%	36 960	20 480,0%	11,3%
Cash/cash equivalents at the year begin:	17 554	15 134	48 130	274,2%	198 136	1 128,7%	377 008	2 491,1%	571 899	3 778,8%	48 130	318,0%	109 918	233,4%	420,3%
Cash/cash equivalents at the year end:	15 134	48 039	198 136	1 309,2%	377 008	2 491,2%	571 899	1 190,5%	613 044	1 276,1%	613 044	1 276,1%	146 939	914,7%	317,2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 252	1,7%	28 504	1,3%	22 894	1,0%	2 126 477	96,0%	2 216 127	20,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121 825	5,4%	65 207	2,9%	56 406	2,5%	2 008 301	89,2%	2 251 739	20,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108 507	5,7%	79 021	4,2%	74 433	3,9%	1 639 555	86,2%	1 901 517	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 689	1,9%	9 897	1,3%	8 460	1,1%	753 209	95,8%	786 255	7,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 238	2,5%	12 135	1,9%	11 093	1,7%	615 522	94,0%	654 987	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	100	2,9%	-	-	3 279	97,0%	3 379	-	-	-	-	-
Interest on Arrear Debtor Accounts	46 342	3,1%	44 689	3,0%	43 802	2,9%	1 371 571	91,0%	1 506 403	13,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	-	1 274	,1%	182	-	1 627 796	99,9%	1 629 896	14,9%	-	-	-	-
Total By Income Source	**346 497**	**3,2%**	**240 826**	**2,2%**	**217 269**	**2,0%**	**10 145 710**	**92,7%**	**10 950 302**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 787	6,1%	5 609	3,2%	5 077	2,9%	154 942	87,8%	176 416	1,6%	-	-	-	-
Commercial	225 638	2,5%	185 301	2,0%	171 376	1,9%	8 525 270	93,6%	9 107 586	83,2%	-	-	-	-
Households	110 071	6,6%	49 916	3,0%	40 816	2,4%	1 465 497	87,9%	1 666 300	15,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**346 497**	**3,2%**	**240 826**	**2,2%**	**217 269**	**2,0%**	**10 145 710**	**92,7%**	**10 950 302**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	487 558	6,6%	154 342	2,1%	128 265	1,7%	6 659 990	89,6%	7 430 155	72,1%
Bulk Water	-	-	-	-	14	-	60 841	100,0%	60 855	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	21 877	100,0%	-	-	-	-	0	-	21 877	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	151 210	5,4%	33 132	1,2%	3 111	,1%	2 601 142	93,3%	2 788 595	27,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**660 645**	**6,4%**	**187 474**	**1,8%**	**131 390**	**1,3%**	**9 321 973**	**90,5%**	**10 301 483**	**100,0%**

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Chief Financial Officer	Mr Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**2 514 956**	**2 520 257**	**698 682**	**27,8%**	**616 216**	**24,5%**	**508 094**	**20,2%**	**673 469**	**26,7%**	**2 496 460**	**99,1%**	**319 166**	**88,0%**	**111,0%**
Exchange Revenue															
Service charges - Electricity	876 349	936 349	271 659	31,0%	224 602	25,6%	216 395	23,1%	228 136	24,4%	940 792	100,5%	142 939	83,2%	59,6%
Service charges - Water	129 564	129 564	36 582	28,2%	29 979	23,1%	30 411	23,5%	27 096	20,9%	124 068	95,8%	17 106	73,9%	58,4%
Service charges - Waste Water Management	103 916	107 916	27 924	26,9%	26 906	25,9%	27 450	25,4%	27 544	25,5%	109 824	101,8%	16 993	95,0%	62,1%
Service charges - Waste Management	121 446	122 946	31 221	25,7%	31 249	25,7%	31 546	25,7%	31 573	25,7%	125 589	102,1%	19 416	93,2%	62,6%
Sale of Goods and Rendering of Services	8 695	8 538	2 987	34,3%	1 261	14,5%	1 584	18,6%	680	8,0%	6 512	76,3%	1 077	91,5%	(36,9%)
Agency services	30 000	-	-	-	-	-	-	-	-	-	-	-	-	48,5%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 831	12 311	3 427	43,8%	3 581	45,7%	3 556	28,9%	3 594	29,2%	14 158	115,0%	1 369	136,5%	162,6%
Interest earned from Current and Non Current Assets	29 177	5 177	1 194	4,1%	695	2,4%	673	13,0%	611	11,8%	3 173	61,3%	2 940	46,5%	(79,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	19 733	19 733	5 233	26,5%	4 852	24,6%	5 037	25,5%	4 874	24,7%	19 995	101,3%	3 091	96,7%	57,7%
Rental from Fixed Assets	1 576	1 576	615	39,0%	498	31,6%	665	42,2%	975	61,9%	2 754	174,7%	368	132,7%	164,8%
Licence and permits	8 812	500	22	,3%	43	,5%	84	16,7%	96	19,1%	245	49,0%	1 022	71,6%	(90,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100 004	100 171	2 375	2,4%	3 008	3,0%	15 401	15,4%	83 001	82,9%	103 785	103,6%	11 459	269,2%	624,3%
Non-Exchange Revenue															
Property rates	639 381	644 381	163 443	25,6%	163 416	25,6%	168 503	26,1%	171 511	26,6%	666 874	103,5%	83 235	92,4%	106,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 934	24 934	1 835	7,4%	5 389	21,6%	1 597	6,4%	2 004	8,0%	10 824	43,4%	1 106	42,0%	81,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	357 023	356 636	147 512	41,3%	117 858	33,0%	2 114	,6%	89 762	25,2%	357 246	100,2%	4 932	100,7%	1 719,9%
Interest	8 571	8 581	2 653	31,0%	2 872	33,5%	3 078	35,9%	2 013	23,5%	10 616	123,7%	1 530	93,1%	31,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 442	7 442	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	20 000	15 000	-	-	-	-	-	-	-	-	-	-	-	55,2%	-
Other Gains	20 500	18 500	0	-	5	-	-	-	-	-	5	-	10 583	67,8%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 625 444**	**2 721 045**	**667 380**	**25,4%**	**544 725**	**20,7%**	**648 782**	**23,8%**	**587 300**	**21,6%**	**2 448 187**	**90,0%**	**343 394**	**83,4%**	**71,0%**
Employee related costs	843 314	842 562	209 441	24,8%	209 139	24,8%	204 566	24,3%	210 440	25,0%	833 586	98,9%	136 742	92,4%	53,9%
Remuneration of councillors	32 215	32 851	7 077	22,0%	8 394	26,1%	7 477	22,8%	8 143	24,8%	31 091	94,6%	4 808	90,6%	69,4%
Bulk purchases - electricity	789 406	877 856	276 885	35,1%	158 505	20,1%	225 962	25,7%	177 878	20,3%	839 230	95,6%	69 274	81,9%	156,8%
Inventory consumed	76 931	74 064	21 355	27,8%	18 724	24,3%	14 694	19,8%	25 609	34,6%	80 383	108,5%	18 042	96,0%	41,9%
Debt impairment	21 164	50 829	1	-	-	-	-	-	-	-	1	-	-	-	-
Depreciation and amortisation	261 798	261 798	60 392	23,1%	60 392	23,1%	60 392	23,1%	60 392	23,1%	241 570	92,3%	38 104	82,3%	58,5%
Interest	126 436	126 436	14	-	2	-	48 917	38,7%	231	,2%	49 163	38,9%	-	81,8%	(100,0%)
Contracted services	252 519	242 769	42 169	16,7%	52 272	20,7%	58 822	24,2%	59 576	24,5%	212 839	87,7%	43 476	75,1%	37,0%
Transfers and subsidies	6 465	3 565	29	,4%	1 513	23,4%	519	14,6%	100	2,8%	2 161	60,6%	616	37,3%	(83,8%)
Irrecoverable debts written off	23 369	20 000	-	-	(0)	-	-	-	-	-	(0)	-	-	(,2%)	-
Operational costs	185 366	183 853	50 017	27,0%	35 765	19,3%	27 433	14,9%	44 930	24,4%	158 145	86,0%	22 399	82,4%	100,6%
Losses on disposal of Assets	4 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 461	2 461	-	-	18	,7%	-	-	-	-	18	,7%	9 932	190,8%	(100,0%)
Surplus/(Deficit)	**(110 488)**	**(200 788)**	**31 302**	**-**	**71 491**	**-**	**(140 688)**	**-**	**86 169**	**-**	**48 273**	**-**	**(24 229)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	170 149	162 284	13 364	7,9%	61 842	36,3%	7 228	4,5%	29 005	17,9%	111 440	68,7%	62 096	76,3%	(53,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	3 882	-	3 882	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 661**	**(38 504)**	**44 666**		**133 333**		**(133 460)**		**119 057**		**163 595**		**37 867**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**48 895**	**21,8%**	**147 212**	**65,6%**	**59 453**	**68,8%**	**(17,8%)**
National Government	170 149	162 284	14 516	8,5%	60 691	35,7%	7 228	4,5%	29 748	18,3%	112 182	69,1%	54 522	74,5%	(45,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**170 149**	**162 284**	**14 516**	**8,5%**	**60 691**	**35,7%**	**7 228**	**4,5%**	**29 748**	**18,3%**	**112 182**	**69,1%**	**54 522**	**74,5%**	**(45,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	85,5%	-
Internally generated funds	41 800	61 961	2 209	5,3%	6 849	16,4%	6 824	11,0%	19 147	30,9%	35 030	56,5%	4 931	40,2%	288,3%
Capital Expenditure Functional	**211 949**	**224 245**	**16 725**	**7,9%**	**67 540**	**31,9%**	**14 052**	**6,3%**	**52 777**	**23,5%**	**151 094**	**67,4%**	**59 453**	**68,8%**	**(11,2%)**
Municipal governance and administration	**3 800**	**8 576**	**-**	**-**	**26**	**,7%**	**59**	**,7%**	**10 160**	**118,5%**	**10 245**	**119,5%**	**2 229**	**44,7%**	**355,8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 800	8 576	-	-	26	,7%	59	,7%	10 160	118,5%	10 245	119,5%	2 229	44,7%	355,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 000**	**13 187**	**2 970**	**16,5%**	**9 029**	**50,2%**	**-**	**-**	**5 816**	**44,1%**	**17 814**	**135,1%**	**5 138**	**54,5%**	**13,2%**
Community and Social Services	11 000	11 687	2 970	27,0%	7 944	72,2%	-	-	5 586	47,8%	16 500	141,2%	4 286	47,6%	30,3%
Sport And Recreation	7 000	1 500	-	-	1 085	15,5%	-	-	229	15,3%	1 315	87,6%	851	100,0%	(73,1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 000**	**17 000**	**3 998**	**21,0%**	**8 226**	**43,3%**	**717**	**4,2%**	**4 638**	**27,3%**	**17 578**	**103,4%**	**10 485**	**104,3%**	**(55,8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 000	17 000	3 998	21,0%	8 226	43,3%	717	4,2%	4 638	27,3%	17 578	103,4%	10 485	104,4%	(55,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	97,2%	-
Trading Services	**171 149**	**185 482**	**9 757**	**5,7%**	**50 259**	**29,4%**	**13 276**	**7,2%**	**32 164**	**17,3%**	**105 456**	**56,9%**	**41 602**	**65,6%**	**(22,7%)**
Energy sources	31 300	44 265	-	-	6 779	21,7%	7 046	15,9%	4 225	9,5%	18 050	40,8%	2 603	56,1%	62,3%
Water Management	96 500	96 500	7 839	8,1%	21 638	22,4%	3 429	3,6%	14 489	15,0%	47 395	49,1%	37 394	68,0%	(61,3%)
Waste Water Management	21 349	20 847	1 919	9,0%	9 566	44,8%	2 801	13,4%	2 027	9,7%	16 313	78,3%	1 604	86,9%	26,4%
Waste Management	22 000	23 870	-	-	12 276	55,8%	-	-	11 422	47,9%	23 698	99,3%	-	28,5%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**2 979 800**	**2 973 621**	**693 538**	**23,3%**	**537 693**	**18,0%**	**340 266**	**11,4%**	**378 748**	**12,7%**	**1 950 245**	**65,6%**	**206 534**	**63,6%**	**83,4%**
Property rates	607 412	612 162	62 614	10,3%	71 336	11,7%	73 364	12,0%	76 914	12,6%	284 227	46,4%	38 960	46,5%	97,4%
Service charges	1 609 274	1 702 930	196 840	12,2%	200 787	12,5%	179 421	10,5%	181 695	10,7%	758 742	44,6%	107 112	45,0%	69,6%
Other revenue	192 293	115 978	200 252	104,1%	46 822	24,3%	4 163	3,6%	(17 444)	(15,0%)	233 793	201,6%	35 427	106,2%	(149,2%)
Transfers and Subsidies - Operational	357 023	356 636	188 018	52,7%	163 360	45,8%	44 770	12,6%	132 031	37,0%	528 179	148,1%	22 095	136,5%	497,6%
Transfers and Subsidies - Capital	170 149	162 284	44 621	26,2%	54 692	32,1%	37 885	23,3%	4 957	3,1%	142 155	87,6%	-	89,1%	(100,0%)
Interest	43 648	23 631	1 193	2,7%	695	1,6%	664	2,8%	595	2,5%	3 148	13,3%	2 940	33,8%	(79,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 514 183)**	**(2 598 255)**	**(624 099)**	**24,8%**	**(426 872)**	**17,0%**	**(454 277)**	**17,5%**	**(407 842)**	**15,7%**	**(1 913 090)**	**73,6%**	**(219 854)**	**57,9%**	**85,5%**
Suppliers and employees	(2 392 128)	(2 477 100)	(624 099)	26,1%	(426 872)	17,8%	(454 277)	18,3%	(407 842)	16,5%	(1 913 090)	77,2%	(219 854)	60,6%	85,5%
Finance charges	(115 590)	(115 590)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 465)	(5 565)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**465 617**	**375 367**	**69 439**	**14,9%**	**110 821**	**23,8%**	**(114 011)**	**(30,4%)**	**(29 093)**	**(7,8%)**	**37 155**	**9,9%**	**(13 321)**	**79,3%**	**118,4%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(39 071)**	**16,4%**	**(203 615)**	**85,5%**	**(46 575)**	**84,8%**	**(16,1%)**
Capital assets	(223 422)	(238 058)	(75 062)	33,6%	(62 051)	27,8%	(27 431)	11,5%	(39 071)	16,4%	(203 615)	85,5%	(46 575)	84,8%	(16,1%)
Net Cash from/(used) Investing Activities	**(223 422)**	**(238 058)**	**(75 062)**	**33,6%**	**(62 051)**	**27,8%**	**(27 431)**	**11,5%**	**(39 071)**	**16,4%**	**(203 615)**	**85,5%**	**(46 575)**	**87,8%**	**(16,1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(67 221)**	**50,0%**	**(85 511)**	**63,6%**	**(69 373)**	**154,1%**	**(3,1%)**
Repayment of borrowing	(134 443)	(134 443)	-	-	(67 221)	50,0%	48 932	(36,4%)	(67 221)	50,0%	(85 511)	63,6%	(69 373)	154,1%	(3,1%)
Net Cash from/(used) Financing Activities	**(134 443)**	**(134 443)**	**-**	**-**	**(67 221)**	**50,0%**	**48 932**	**(36,4%)**	**(67 221)**	**50,0%**	**(85 511)**	**63,6%**	**(69 373)**	**154,1%**	**(3,1%)**
Net Increase/(Decrease) in cash held	**107 752**	**2 866**	**(5 623)**	**(5,2%)**	**(18 452)**	**(17,1%)**	**(92 510)**	**(3 228,0%)**	**(135 386)**	**(4 724,1%)**	**(251 971)**	**(8 792,3%)**	**(129 269)**	**61,1%**	**4,7%**
Cash/cash equivalents at the year begin:	126 238	126 238	4 672	3,7%	11 158	8,8%	(7 294)	(5,8%)	(98 803)	(78,3%)	4 672	3,7%	479 359	56,7%	(120,6%)
Cash/cash equivalents at the year end:	**233 990**	**129 104**	**11 158**	**4,8%**	**(7 294)**	**(3,1%)**	**(99 803)**	**(77,3%)**	**(234 189)**	**(181,4%)**	**(234 189)**	**(181,4%)**	**350 854**	**59,5%**	**(166,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 859	14,1%	3 562	5,7%	2 683	4,3%	47 507	75,9%	62 612	10,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 974	30,8%	5 546	5,3%	4 096	3,9%	62 225	59,9%	103 840	17,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 621	25,3%	13 391	6,7%	9 490	4,7%	126 916	63,3%	200 419	34,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 562	16,9%	2 502	4,9%	2 000	3,9%	37 615	74,2%	50 678	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 110	16,3%	2 592	4,6%	2 128	3,8%	41 995	75,2%	55 825	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	4	15,1%	1	4,2%	21	80,7%	26	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 299	4,1%	2 186	3,9%	3 283	5,8%	48 591	86,2%	56 359	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 551	9,3%	2 311	4,7%	6 872	14,1%	35 170	71,9%	48 904	8,5%	-	-	-	-
Total By Income Source	**115 977**	**20,0%**	**32 094**	**5,5%**	**30 552**	**5,3%**	**400 040**	**69,1%**	**578 663**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 769	20,4%	3 645	11,0%	3 392	10,2%	19 360	58,4%	33 166	5,7%	-	-	-	-
Commercial	62 639	25,2%	14 744	5,9%	14 853	6,0%	156 034	62,8%	248 270	42,9%	-	-	-	-
Households	46 568	15,7%	13 704	4,6%	12 308	4,1%	224 647	75,6%	297 228	51,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**115 977**	**20,0%**	**32 094**	**5,5%**	**30 552**	**5,3%**	**400 040**	**69,1%**	**578 663**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100,0%	101	,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 124	73,7%	4 843	7,6%	91	,1%	11 923	18,6%	63 981	99,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**47 124**	**73,5%**	**4 843**	**7,6%**	**91**	**,1%**	**12 024**	**18,8%**	**64 082**	**100,0%**

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogofe	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**366 090**	**383 926**	**42 535**	**11,6%**	**104 214**	**28,5%**	**55 498**	**14,5%**	**63 992**	**16,7%**	**266 238**	**69,3%**	**62 462**	**92,0%**	**2,4%**
Exchange Revenue															
Service charges - Electricity	77 706	102 435	14 575	18,8%	28 526	36,7%	8 500	8,3%	31 452	30,7%	83 053	81,1%	35 739	100,8%	(12,0%)
Service charges - Water	21 121	21 121	2 771	13,1%	3 280	15,5%	10 198	48,3%	(2 982)	(14,1%)	13 268	62,8%	3 644	93,4%	(181,8%)
Service charges - Waste Water Management	14 068	14 068	2 403	17,1%	3 458	24,6%	3 535	25,1%	3 519	25,0%	12 915	91,8%	2 439	91,1%	44,3%
Service charges - Waste Management	12 252	12 252	1 977	16,1%	2 871	23,4%	2 879	23,5%	2 888	23,6%	10 614	86,6%	1 908	82,1%	51,3%
Sale of Goods and Rendering of Services	1 594	994	149	9,3%	150	9,4%	143	14,4%	39	4,0%	481	48,4%	285	59,7%	(86,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 277	19 108	3 284	23,0%	4 542	31,8%	4 840	25,3%	4 578	24,0%	17 245	90,2%	15 114	111,1%	(69,7%)
Interest earned from Current and Non Current Assets	2 318	1 967	390	16,8%	349	15,0%	290	14,7%	632	32,1%	1 660	84,4%	649	106,3%	(2,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	49	50	8	17,3%	13	25,9%	8	16,7%	-	-	29	58,3%	12	102,8%	(100,0%)
Rental from Fixed Assets	17 440	919	119	,7%	290	1,7%	187	20,4%	149	16,2%	745	81,1%	(12 031)	2,6%	(101,2%)
Licence and permits	16	16	-	-	47	299,3%	2	12,7%	1	8,3%	50	320,2%	-	23,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 001	1 288	404	13,5%	119	4,0%	21	1,6%	10	,8%	554	43,0%	1 565	166,6%	(99,3%)
Non-Exchange Revenue															
Property rates	89 239	89 239	11 882	13,3%	19 983	22,4%	17 906	20,1%	17 687	19,8%	67 458	75,6%	12 206	93,3%	44,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 891	22 351	4 318	29,0%	5 914	39,7%	3 880	17,4%	46	,2%	14 158	63,3%	144	8,0%	(68,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 119	98 119	255	,3%	34 672	35,3%	360	,4%	1 711	1,7%	36 997	37,7%	789	101,1%	116,9%
Interest	-	-	1	-	1	-	2 748	-	4 261	-	7 011	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**460 436**	**615 948**	**110 618**	**24,0%**	**62 831**	**13,6%**	**77 164**	**12,5%**	**206 295**	**33,5%**	**456 908**	**74,2%**	**78 581**	**50,7%**	**162,5%**
Employee related costs	134 276	134 276	47 865	35,6%	14 100	10,5%	17 924	13,3%	92 240	68,7%	172 129	128,2%	21 530	68,2%	328,4%
Remuneration of councillors	7 885	7 885	1 920	24,3%	1 544	19,6%	778	9,9%	-	-	4 242	53,8%	-	17,2%	-
Bulk purchases - electricity	95 960	95 960	27 858	29,0%	17 383	18,1%	28 845	30,1%	21 679	22,6%	95 765	99,8%	22 280	98,1%	(2,7%)
Inventory consumed	14 908	16 248	1 609	10,8%	1 168	7,8%	2 688	16,5%	1 015	6,2%	6 480	39,9%	13 232	100,3%	(92,3%)
Debt impairment	51 095	140 288	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 030	81 072	17 206	21,5%	-	-	5 025	6,2%	71 908	88,7%	94 139	116,1%	(4 203)	-	(1 810,9%)
Interest	5 000	20 500	2 885	57,7%	3 877	77,5%	6 613	32,3%	5 139	25,1%	18 514	90,3%	1 452	21,3%	253,9%
Contracted services	50 732	68 434	5 172	10,2%	15 100	29,8%	10 105	14,8%	9 200	13,4%	39 579	57,8%	11 687	81,8%	(21,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 256	10	-	618	-	272	21,6%	333	26,5%	1 233	98,1%	-	-	(100,0%)
Operational costs	20 550	35 212	6 093	29,6%	9 041	44,0%	4 914	14,0%	4 781	13,6%	24 828	70,5%	12 531	77,5%	(61,8%)
Losses on disposal of Assets	-	10 716	-	-	-	-	-	-	-	-	-	-	71	2,7%	(100,0%)
Other Losses	-	4 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 346)**	**(232 022)**	**(68 082)**	**-**	**41 383**	**-**	**(21 666)**	**-**	**(142 304)**	**-**	**(190 670)**	**-**	**(16 119)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	56 712	76 136	5 266	9,3%	35 329	62,3%	1 274	1,7%	15 855	20,8%	57 724	75,8%	-	55,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(126 449)**		**(132 946)**		**(16 119)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(126 449)**		**(132 946)**		**(16 119)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(126 449)**		**(132 946)**		**(16 119)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 634)**	**(155 886)**	**(62 816)**		**76 711**		**(20 393)**		**(126 449)**		**(132 946)**		**(16 119)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**58 068**	**76 067**	**13 915**	**24,0%**	**22 300**	**38,4%**	**4 705**	**6,2%**	**19 872**	**26,1%**	**60 793**	**79,9%**	**20 512**	**85,4%**	**(3,1%)**
National Government	55 683	75 652	13 915	25,0%	22 106	39,7%	4 705	6,2%	19 872	26,3%	60 598	80,1%	18 476	89,5%	7,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 683**	**75 652**	**13 915**	**25,0%**	**22 106**	**39,7%**	**4 705**	**6,2%**	**19 872**	**26,3%**	**60 598**	**80,1%**	**18 476**	**89,5%**	**7,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 385	415	-	-	195	8,2%	-	-	-	-	195	46,9%	2 036	45,8%	(100,0%)
Capital Expenditure Functional	**58 268**	**76 067**	**13 928**	**23,9%**	**22 300**	**38,3%**	**5 497**	**7,2%**	**19 872**	**26,1%**	**61 597**	**81,0%**	**20 512**	**88,6%**	**(3,1%)**
Municipal governance and administration	**700**	**415**	**-**	**-**	**195**	**27,8%**	**-**	**-**	**-**	**-**	**195**	**46,9%**	**2 029**	**92,1%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	700	415	-	-	195	27,8%	-	-	-	-	195	46,9%	2 029	92,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 140**	**10 000**	**3 926**	**38,7%**	**4 765**	**47,0%**	**-**	**-**	**10**	**,1%**	**8 701**	**87,0%**	**-**	**-**	**(100,0%)**
Community and Social Services	10 000	10 000	3 926	39,3%	4 765	47,7%	-	-	10	,1%	8 701	87,0%	-	-	(100,0%)
Sport And Recreation	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 612**	**13 391**	**1 894**	**41,1%**	**5 155**	**111,8%**	**-**	**-**	**-**	**-**	**7 049**	**52,6%**	**5 438**	**82,6%**	**(100,0%)**
Planning and Development	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 552	13 391	1 894	41,6%	5 155	113,2%	-	-	-	-	7 049	52,6%	5 438	82,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**42 815**	**52 261**	**8 109**	**18,9%**	**12 185**	**28,5%**	**5 497**	**10,5%**	**19 862**	**38,0%**	**45 652**	**87,4%**	**13 045**	**91,0%**	**52,3%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	1 818	313,0%	(100,0%)
Water Management	28 866	34 012	4 974	17,2%	4 740	16,4%	775	2,3%	12 677	37,3%	23 166	68,1%	1 467	95,9%	764,2%
Waste Water Management	10 350	15 467	3 135	30,3%	5 027	48,6%	4 722	30,5%	7 184	46,5%	20 068	129,7%	9 753	84,8%	(26,3%)
Waste Management	3 600	2 782	-	-	2 419	67,2%	-	-	-	-	2 419	87,0%	7	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**389 780**	**391 322**	**37 525**	**9,6%**	**103 257**	**26,5%**	**40 373**	**10,3%**	**38 112**	**9,7%**	**219 266**	**56,0%**	**61 284**	**83,1%**	**(37,8%)**
Property rates	82 100	66 929	3 746	4,6%	10 953	13,3%	10 419	15,6%	10 637	15,9%	35 756	53,4%	11 780	67,9%	(9,7%)
Service charges	115 135	112 406	13 643	11,8%	29 476	25,6%	23 146	20,6%	24 824	22,1%	91 089	81,0%	47 350	116,1%	(47,6%)
Other revenue	35 396	24 574	15 681	44,3%	8 225	23,2%	5 760	23,4%	2 259	9,2%	31 926	129,9%	2 087	16,2%	8,3%
Transfers and Subsidies - Operational	98 119	98 119	4 160	4,2%	31 607	32,2%	431	,4%	1	-	36 199	36,9%	55	114,8%	(98,9%)
Transfers and Subsidies - Capital	56 712	87 136	-	-	22 661	40,0%	193	,2%	165	,2%	23 019	26,4%	-	103,2%	(100,0%)
Interest	2 318	2 158	295	12,7%	335	14,4%	424	19,6%	225	10,4%	1 278	59,2%	14	5,1%	1 562,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(354 398)**	**(378 316)**	**(26 789)**	**7,6%**	**(43 010)**	**12,1%**	**(22 790)**	**6,0%**	**21 693**	**(5,7%)**	**(70 896)**	**18,7%**	**(20 736)**	**37,2%**	**(204,6%)**
Suppliers and employees	(349 398)	(357 816)	(26 789)	7,7%	(43 010)	12,3%	(22 790)	6,4%	21 693	(6,1%)	(70 896)	19,8%	(20 736)	39,7%	(204,6%)
Finance charges	(5 000)	(20 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**35 382**	**13 006**	**10 736**	**30,3%**	**60 248**	**170,3%**	**17 583**	**135,2%**	**59 804**	**459,8%**	**148 371**	**1 140,8%**	**40 548**	**632,0%**	**47,5%**
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)**	**(76 067)**	**(16 077)**	**27,7%**	**(29 693)**	**51,1%**	**(5 287)**	**7,0%**	**(18 772)**	**24,7%**	**(69 829)**	**91,8%**	**(13 202)**	**76,4%**	**42,2%**
Capital assets	(58 068)	(76 067)	(16 077)	27,7%	(29 693)	51,1%	(5 287)	7,0%	(18 772)	24,7%	(69 829)	91,8%	(13 202)	76,4%	42,2%
Net Cash from/(used) Investing Activities	**(58 068)**	**(76 067)**	**(16 077)**	**27,7%**	**(29 693)**	**51,1%**	**(5 287)**	**7,0%**	**(18 772)**	**24,7%**	**(69 829)**	**91,8%**	**(13 202)**	**76,4%**	**42,2%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(22 685)**	**(63 061)**	**(5 341)**	**23,5%**	**30 555**	**(134,7%)**	**12 295**	**(19,5%)**	**41 032**	**(65,1%)**	**78 541**	**(124,5%)**	**27 347**	**(471,4%)**	**50,0%**
Cash/cash equivalents at the year begin:	37 003	37 003	16 211	43,8%	10 870	29,4%	41 425	111,9%	53 720	145,2%	16 211	43,8%	122 453	34,0%	(56,1%)
Cash/cash equivalents at the year end:	**14 318**	**(26 057)**	**10 870**	**75,9%**	**41 425**	**289,3%**	**53 720**	**(206,2%)**	**94 752**	**(363,6%)**	**94 752**	**(363,6%)**	**149 799**	**(1 858,8%)**	**(36,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 391	1,9%	1 198	1,7%	1 108	1,5%	68 399	94,9%	72 096	12,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 388	2,7%	2 744	2,2%	2 563	2,0%	116 719	93,1%	125 414	21,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 138	2,4%	4 114	1,9%	3 728	1,7%	204 328	94,0%	217 309	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 204	3,0%	870	2,2%	764	1,9%	36 706	92,8%	39 544	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	993	2,4%	845	2,0%	787	1,9%	39 076	93,7%	41 700	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,5%	0	,5%	0	,5%	92	98,5%	93	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 057	4,2%	2 974	4,1%	2 936	4,1%	62 972	87,5%	71 939	12,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	80	,6%	13 368	99,4%	13 451	2,3%	-	-	-	-
Total By Income Source	**15 173**	**2,6%**	**12 748**	**2,2%**	**11 966**	**2,1%**	**541 661**	**93,1%**	**581 548**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 930	2,0%	2 700	1,9%	2 409	1,7%	137 566	94,5%	145 605	25,0%	-	-	-	-
Commercial	3 340	3,9%	2 263	2,6%	2 208	2,6%	78 688	91,0%	86 499	14,9%	-	-	-	-
Households	8 903	2,5%	7 785	2,2%	7 349	2,1%	325 407	93,1%	349 444	60,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**15 173**	**2,6%**	**12 748**	**2,2%**	**11 966**	**2,1%**	**541 661**	**93,1%**	**581 548**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	7 795	5,2%	7 600	5,1%	6 556	4,4%	126 668	85,2%	148 619	41,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 083	2,4%	5 422	2,6%	5 672	2,7%	196 184	92,4%	212 361	58,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 878**	**3,6%**	**13 023**	**3,6%**	**12 227**	**3,4%**	**322 853**	**89,4%**	**360 980**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**1 064 762**	**998 027**	**354 763**	**33,3%**	**313 055**	**29,4%**	**266 264**	**26,7%**	**71 821**	**7,2%**	**1 005 903**	**100,8%**	**99 629**	**94,8%**	**(27,9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	110 100	110 437	27 596	25,1%	27 623	25,1%	27 648	25,0%	21 197	19,2%	104 063	94,2%	24 837	99,0%	(14,7%)
Service charges - Waste Water Management	2 504	2 635	726	29,0%	591	23,6%	644	24,4%	689	26,2%	2 651	100,6%	541	93,5%	27,5%
Service charges - Waste Management	41 860	41 547	10 372	24,8%	10 377	24,8%	10 385	25,0%	12 987	31,3%	44 121	106,2%	9 654	98,8%	34,5%
Sale of Goods and Rendering of Services	411	657	58	14,0%	267	65,1%	186	28,3%	96	14,6%	606	92,3%	45	54,8%	114,7%
Agency services	-	13 319	-	-	-	-	-	-	8 746	65,7%	8 746	65,7%	8 525	136,6%	2,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	220 039	137 826	33 932	15,4%	34 981	15,9%	36 040	26,1%	36 993	26,8%	141 946	103,0%	13 926	72,0%	165,6%
Interest earned from Current and Non Current Assets	12 554	12 303	4 407	35,1%	1 744	13,9%	3 484	28,3%	15 791	128,4%	25 427	206,7%	5 830	121,0%	170,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	749	1 559	590	78,8%	187	24,9%	272	17,4%	921	59,1%	1 969	126,3%	532	216,9%	73,2%
Licence and permits	3	5	1	27,2%	1	43,7%	-	-	0	4,4%	3	54,4%	0	81,2%	5,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	871	356	191	21,9%	64	7,4%	177	49,5%	82	23,0%	513	144,0%	108	78,0%	(24,1%)
Non-Exchange Revenue															
Property rates	64 571	65 828	16 457	25,5%	16 457	25,5%	16 456	25,0%	16 457	25,0%	65 826	100,0%	14 967	97,9%	10,0%
Surcharges and Taxes	-	-	9 454	-	23 258	-	22 867	-	(55 579)	-	(0)	-	4 022	-	(1 481,7%)
Fines, penalties and forfeits	3 343	4 852	50	1,5%	48	1,4%	44	,9%	3 303	68,1%	3 445	71,0%	50	5,4%	6 525,5%
Licences or permits	324	312	75	23,2%	81	25,0%	30	9,7%	12	3,9%	198	63,6%	65	86,2%	(81,3%)
Transfer and subsidies - Operational	607 434	606 392	250 856	41,3%	197 376	32,5%	148 032	24,4%	10 126	1,7%	606 389	100,0%	16 530	100,0%	(38,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 212 019**	**1 118 811**	**172 278**	**14,2%**	**201 037**	**16,6%**	**174 499**	**15,6%**	**212 966**	**19,0%**	**760 782**	**68,0%**	**205 502**	**66,3%**	**3,6%**
Employee related costs	207 837	210 773	45 037	21,7%	49 569	23,8%	49 103	23,3%	46 549	22,1%	190 258	90,3%	45 080	90,2%	3,3%
Remuneration of councillors	31 005	29 546	6 733	21,7%	7 544	24,3%	7 372	25,0%	6 912	23,4%	28 561	96,7%	7 456	95,3%	(7,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	180 993	212 514	34 546	19,1%	48 343	26,7%	45 536	21,4%	43 519	20,5%	171 944	80,9%	51 749	93,9%	(15,9%)
Debt impairment	387 451	255 257	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	91 000	18 862	21,2%	18 602	20,9%	17 863	19,6%	18 014	19,8%	73 341	80,6%	19 517	78,9%	(7,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Contracted services	180 380	176 464	39 861	22,1%	46 340	25,7%	30 506	17,3%	51 502	29,2%	168 208	95,3%	55 093	87,7%	(6,5%)
Transfers and subsidies	700	700	-	-	-	-	-	-	193	27,5%	193	27,5%	-	-	(100,0%)
Irrecoverable debts written off	5 324	7 381	965	18,1%	1 664	31,3%	1 438	19,5%	4 565	61,8%	8 631	116,9%	1 507	66,6%	202,9%
Operational costs	129 508	135 175	26 273	20,3%	28 976	22,4%	22 682	16,8%	23 657	17,5%	101 588	75,2%	25 099	65,3%	(5,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	18 057	-	18 057	-	-	-	(100,0%)
Surplus/(Deficit)	**(147 256)**	**(120 783)**	**182 485**	**-**	**112 018**	**-**	**91 764**	**-**	**(141 145)**	**-**	**245 122**	**-**	**(105 873)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	216 343	211 375	69 035	31,9%	-	-	-	-	142 340	67,3%	211 375	100,0%	95 298	100,1%	49,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**1 195**		**456 497**		**(10 575)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**1 195**		**456 497**		**(10 575)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**1 195**		**456 497**		**(10 575)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69 087**	**90 591**	**251 519**		**112 018**		**91 764**		**1 195**		**456 497**		**(10 575)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**238 290**	**231 359**	**43 810**	**18,4%**	**92 807**	**38,9%**	**32 239**	**13,9%**	**35 326**	**15,3%**	**204 182**	**88,3%**	**44 681**	**83,4%**	**(20,9%)**
National Government	216 343	211 375	43 658	20,2%	83 148	38,4%	26 923	12,7%	30 296	14,3%	184 025	87,1%	40 701	84,6%	(25,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**216 343**	**211 375**	**43 658**	**20,2%**	**83 148**	**38,4%**	**26 923**	**12,7%**	**30 296**	**14,3%**	**184 025**	**87,1%**	**40 701**	**84,6%**	**(25,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 947	19 985	152	,7%	9 659	44,0%	5 316	26,6%	5 030	25,2%	20 157	100,9%	3 980	65,7%	26,4%
Capital Expenditure Functional	**238 290**	**231 359**	**43 810**	**18,4%**	**92 807**	**38,9%**	**32 242**	**13,9%**	**35 326**	**15,3%**	**204 186**	**88,3%**	**44 361**	**83,3%**	**(20,4%)**
Municipal governance and administration	**6 150**	**5 650**	**14**	**,2%**	**1 267**	**20,6%**	**174**	**3,1%**	**4 921**	**87,1%**	**6 375**	**112,8%**	**(827)**	**10,0%**	**(695,2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 150	5 650	14	,2%	1 267	20,6%	174	3,1%	4 921	87,1%	6 375	112,8%	(827)	10,0%	(695,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**27 500**	**29 400**	**4 428**	**16,1%**	**8 784**	**31,9%**	**2 408**	**8,2%**	**10 196**	**34,7%**	**25 816**	**87,8%**	**2 435**	**82,7%**	**318,8%**
Community and Social Services	7 500	4 540	-	-	676	9,0%	-	-	3 180	70,0%	3 856	84,9%	-	-	(100,0%)
Sport And Recreation	20 000	24 860	4 428	22,1%	8 108	40,5%	2 408	9,7%	7 016	28,2%	21 961	88,3%	2 435	87,0%	188,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 021**	**49 554**	**7 672**	**11,1%**	**15 038**	**21,8%**	**11 539**	**23,3%**	**7 933**	**16,0%**	**42 182**	**85,1%**	**1 135**	**87,9%**	**598,7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	240	99,9%	(100,0%)
Road Transport	69 021	49 554	7 672	11,1%	15 038	21,8%	11 539	23,3%	7 933	16,0%	42 182	85,1%	896	87,8%	785,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**135 619**	**146 755**	**31 697**	**23,4%**	**67 719**	**49,9%**	**18 121**	**12,3%**	**12 276**	**8,4%**	**129 813**	**88,5%**	**41 617**	**83,3%**	**(70,5%)**
Energy sources	8 000	8 000	1 982	24,8%	3 743	46,8%	105	1,3%	251	3,1%	6 081	76,0%	(182)	68,5%	(237,9%)
Water Management	90 138	93 943	25 051	27,8%	40 563	45,0%	12 549	13,4%	6 413	6,8%	84 577	90,0%	34 094	89,2%	(81,2%)
Waste Water Management	29 000	36 332	4 664	16,1%	16 978	58,5%	5 467	15,0%	3 565	9,8%	30 674	84,4%	13 394	77,7%	(73,4%)
Waste Management	8 481	8 481	-	-	6 435	75,9%	-	-	2 046	24,1%	8 481	100,0%	(5 689)	-	(136,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**967 318**	**913 918**	**301 705**	**31,2%**	**293 639**	**30,4%**	**266 873**	**29,2%**	**33 962**	**3,7%**	**896 180**	**98,1%**	**16 193**	**93,9%**	**109,7%**
Property rates	41 077	27 535	5 977	14,6%	9 594	23,4%	16 571	60,2%	14 201	51,6%	46 344	168,3%	7 015	92,1%	102,4%
Service charges	9 638	9 390	2 992	31,0%	3 323	34,5%	3 166	33,7%	4 733	50,4%	14 214	151,4%	2 220	113,1%	113,2%
Other revenue	80 272	46 923	31 358	39,1%	26 318	32,8%	38 303	81,6%	16 148	34,4%	112 126	239,0%	11 816	250,8%	36,7%
Transfers and Subsidies - Operational	607 434	606 392	246 078	40,5%	197 582	32,5%	147 416	24,3%	(1 120)	(,2%)	589 956	97,3%	(4 858)	90,5%	(76,9%)
Transfers and Subsidies - Capital	216 343	211 375	15 300	7,1%	56 823	26,3%	61 417	29,1%	-	-	133 540	63,2%	-	85,0%	-
Interest	12 554	12 303	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(730 423)**	**(765 270)**	**(108 900)**	**14,9%**	**(144 818)**	**19,8%**	**(116 250)**	**15,2%**	**(135 867)**	**17,8%**	**(505 834)**	**66,1%**	**(158 200)**	**61,5%**	**(14,1%)**
Suppliers and employees	(729 723)	(764 570)	(108 900)	14,9%	(144 818)	19,8%	(116 250)	15,2%	(135 867)	17,8%	(505 834)	66,2%	(158 200)	61,5%	(14,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**236 895**	**148 648**	**192 805**	**81,4%**	**148 822**	**62,8%**	**150 623**	**101,3%**	**(101 905)**	**(68,6%)**	**390 345**	**262,6%**	**(142 007)**	**227,1%**	**(28,2%)**
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)**	**(231 359)**	**(51 565)**	**21,6%**	**(105 670)**	**44,3%**	**(29 726)**	**12,8%**	**(50 527)**	**21,8%**	**(237 488)**	**102,6%**	**(55 956)**	**100,3%**	**(9,7%)**
Capital assets	(238 290)	(231 359)	(51 565)	21,6%	(105 670)	44,3%	(29 726)	12,8%	(50 527)	21,8%	(237 488)	102,6%	(55 956)	100,3%	(9,7%)
Net Cash from/(used) Investing Activities	**(238 290)**	**(231 359)**	**(51 565)**	**21,6%**	**(105 670)**	**44,3%**	**(29 726)**	**12,8%**	**(50 527)**	**21,8%**	**(237 488)**	**102,6%**	**(55 956)**	**100,3%**	**(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	**(1 394)**	**(82 712)**	**141 240**	**(10 129,2%)**	**43 152**	**(3 094,7%)**	**120 897**	**(146,2%)**	**(152 432)**	**184,3%**	**152 857**	**(184,8%)**	**(197 963)**	**(234,5%)**	**(23,0%)**
Cash/cash equivalents at the year begin:	169 696	228 070	214 351	126,3%	369 310	217,6%	412 461	180,8%	533 359	233,9%	214 351	94,0%	545 243	72,9%	(2,2%)
Cash/cash equivalents at the year end:	**168 301**	**145 358**	**369 310**	**219,4%**	**412 461**	**245,1%**	**533 359**	**366,9%**	**380 927**	**262,1%**	**380 927**	**262,1%**	**347 280**	**187,3%**	**9,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 271	1,7%	9 877	1,0%	9 819	1,0%	958 365	96,3%	995 333	39,5%	4 512	,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	154	100,0%	154	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 565	10,3%	5 235	1,6%	4 008	1,2%	291 842	86,9%	335 649	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	190	1,0%	172	,9%	167	,9%	17 769	97,1%	18 299	,7%	101	,6%	-	-
Receivables from Exchange Transactions - Waste Management	6 855	1,6%	3 921	,9%	3 913	,9%	420 179	96,6%	434 867	17,3%	2 448	,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 389	1,7%	12 344	1,7%	12 222	1,7%	696 120	95,0%	733 075	29,1%	(5 199)	(,7%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	113	100,0%	113	-	67	59,9%	-	-
Total By Income Source	**71 269**	**2,8%**	**31 549**	**1,3%**	**30 130**	**1,2%**	**2 384 541**	**94,7%**	**2 517 489**	**100,0%**	**1 930**	**,1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 760	4,4%	4 448	1,7%	4 386	1,6%	247 182	92,3%	267 777	10,6%	703	,3%	-	-
Commercial	4 310	3,1%	3 235	2,4%	2 008	1,5%	127 605	93,0%	137 159	5,4%	294	,2%	-	-
Households	55 199	2,6%	23 866	1,1%	23 735	1,1%	2 009 754	95,1%	2 112 554	83,9%	934	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**71 269**	**2,8%**	**31 549**	**1,3%**	**30 130**	**1,2%**	**2 384 541**	**94,7%**	**2 517 489**	**100,0%**	**1 930**	**,1%**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**805 454**	**805 454**	**283 497**	**35,2%**	**244 332**	**30,3%**	**200 468**	**24,9%**	**67 029**	**8,3%**	**795 325**	**98,7%**	**77 882**	**96,8%**	**(13,9%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 667	94 677	23 989	24,8%	25 036	25,9%	25 447	26,9%	22 430	23,7%	96 902	102,3%	29 297	90,6%	(23,4%)
Service charges - Waste Water Management	13 556	13 586	2 771	20,4%	2 742	20,2%	2 785	20,5%	2 782	20,5%	11 080	81,6%	2 656	82,6%	4,7%
Service charges - Waste Management	5 911	5 912	1 557	26,3%	958	16,2%	1 560	26,4%	3 017	51,0%	7 092	120,0%	1 491	102,8%	102,4%
Sale of Goods and Rendering of Services	762	577	64	8,3%	55	7,3%	115	20,0%	58	10,0%	292	50,6%	63	34,0%	(8,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 363	15	8	-	(15)	-	22	149,5%	(255)	(1 697,7%)	(239)	(1 596,6%)	18 361	104,7%	(101,4%)
Interest earned from Current and Non Current Assets	7 419	6 652	1 194	16,1%	1 862	25,1%	1 700	25,6%	1 299	19,5%	6 056	91,0%	3 001	107,0%	(56,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	371	756	130	35,0%	155	41,7%	196	26,0%	121	16,0%	602	79,7%	88	93,8%	37,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 970	7 440	72	,5%	1 256	9,0%	161	2,2%	3 262	43,8%	4 751	63,9%	2 266	38,2%	44,0%
Non-Exchange Revenue															
Property rates	66 024	65 315	14 200	21,5%	15 927	24,1%	16 928	25,9%	8 894	13,6%	55 948	85,7%	15 171	96,6%	(41,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	332	232	14	4,2%	16	4,8%	28	12,3%	15	6,3%	73	31,3%	26	33,4%	(44,4%)
Licences or permits	7 960	8 020	10	,1%	1 330	16,7%	164	2,0%	3 124	39,0%	4 628	57,7%	2 329	63,4%	34,2%
Transfer and subsidies - Operational	525 118	527 118	220 238	41,9%	175 535	33,4%	130 638	24,8%	528	,1%	526 940	100,0%	3 133	99,3%	(83,1%)
Interest	-	75 154	19 251	-	19 475	-	20 722	27,6%	21 753	28,9%	81 201	108,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**811 890**	**812 543**	**141 539**	**17,4%**	**188 769**	**23,3%**	**121 165**	**14,9%**	**174 921**	**21,5%**	**626 394**	**77,1%**	**133 166**	**78,0%**	**31,4%**
Employee related costs	280 153	280 153	62 095	22,2%	62 591	22,3%	41 017	14,6%	80 994	28,9%	246 698	88,1%	42 482	89,5%	90,7%
Remuneration of councillors	29 635	31 815	6 485	21,9%	9 444	31,9%	7 630	24,0%	6 909	21,7%	30 469	95,8%	6 492	94,6%	6,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	184	-	184	-	-	-	(100,0%)
Inventory consumed	12 980	12 960	2 197	16,9%	6 659	51,3%	4 029	31,1%	5 689	43,9%	18 574	143,3%	5 331	97,3%	6,7%
Debt impairment	120 298	120 298	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	64 325	-	-	-	-	-	-	-	-	-	-	262	,4%	(100,0%)
Interest	1 000	1 000	24	2,4%	45	4,5%	59	5,9%	78	7,8%	206	20,6%	97	47,7%	(19,9%)
Contracted services	195 192	194 074	40 245	20,6%	72 525	37,2%	40 017	20,6%	50 279	25,9%	203 066	104,6%	51 017	92,8%	(1,4%)
Transfers and subsidies	8 400	8 400	2 324	27,7%	1 355	16,1%	1 869	22,3%	3 091	36,8%	8 638	102,8%	3 037	128,6%	1,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	99 907	99 519	28 168	28,2%	36 151	36,2%	26 543	26,7%	27 697	27,8%	118 559	119,1%	24 447	108,8%	13,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	**(6 436)**	**(7 089)**	**141 958**	**-**	**55 563**	**-**	**79 303**	**-**	**(107 892)**	**-**	**168 931**	**-**	**(55 283)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	146 680	146 680	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**(107 892)**		**168 931**		**(55 283)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**(107 892)**		**168 931**		**(55 283)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**(107 892)**		**168 931**		**(55 283)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**140 244**	**139 591**	**141 958**		**55 563**		**79 303**		**(107 892)**		**168 931**		**(55 283)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**139 916**	**141 916**	**18 569**	**13,3%**	**58 595**	**41,9%**	**29 948**	**21,1%**	**15 033**	**10,6%**	**122 144**	**86,1%**	**26 363**	**84,6%**	**(43,0%)**
National Government	139 416	139 416	18 569	13,3%	58 530	42,0%	29 522	21,2%	15 033	10,8%	121 653	87,3%	24 808	84,5%	(39,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**139 416**	**139 416**	**18 569**	**13,3%**	**58 530**	**42,0%**	**29 522**	**21,2%**	**15 033**	**10,8%**	**121 653**	**87,3%**	**24 808**	**84,5%**	**(39,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 500	-	-	65	13,0%	426	17,0%	-	-	491	19,6%	1 555	92,4%	(100,0%)
Capital Expenditure Functional	**139 916**	**141 916**	**18 569**	**13,3%**	**58 595**	**41,9%**	**29 948**	**21,1%**	**15 033**	**10,6%**	**122 144**	**86,1%**	**26 363**	**84,6%**	**(43,0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 555**	**227,5%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	1 555	227,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 500**	**35 435**	**1 937**	**5,8%**	**14 433**	**43,1%**	**11 419**	**32,2%**	**975**	**2,8%**	**28 763**	**81,2%**	**10 985**	**87,9%**	**(91,1%)**
Planning and Development	500	500	-	-	65	13,0%	426	85,2%	-	-	491	98,2%	-	-	-
Road Transport	33 000	34 935	1 937	5,9%	14 368	43,5%	10 993	31,5%	975	2,8%	28 272	80,9%	10 985	87,9%	(91,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**106 416**	**104 481**	**16 632**	**15,6%**	**44 163**	**41,5%**	**18 528**	**17,7%**	**14 058**	**13,5%**	**93 381**	**89,4%**	**13 823**	**82,3%**	**1,7%**
Energy sources	1 391	1 391	-	-	719	51,7%	-	-	1 317	94,6%	2 035	146,3%	3 111	77,0%	(57,7%)
Water Management	46 749	46 484	2 901	6,2%	26 068	55,8%	8 250	17,7%	2 611	5,6%	39 831	85,7%	4 173	76,6%	(37,4%)
Waste Water Management	58 276	56 605	13 730	23,6%	17 376	29,8%	10 278	18,2%	10 130	17,9%	51 514	91,0%	6 539	88,3%	54,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**813 139**	**816 089**	**262 615**	**32,3%**	**204 663**	**25,2%**	**176 308**	**21,6%**	**56 291**	**6,9%**	**699 877**	**85,8%**	**47 996**	**85,0%**	**17,3%**
Property rates	31 325	39 641	577	1,8%	10 443	33,3%	6 729	17,0%	13 258	33,4%	31 007	78,2%	7 208	75,9%	83,9%
Service charges	83 609	83 609	1 468	1,8%	8 884	10,6%	2 206	2,6%	6 315	7,6%	18 874	22,6%	2 049	4,2%	208,2%
Other revenue	18 988	14 388	35 869	188,9%	9 137	48,1%	34 046	236,6%	34 449	239,4%	113 501	788,8%	37 464	677,1%	(8,0%)
Transfers and Subsidies - Operational	525 118	525 118	223 013	42,5%	173 521	33,0%	130 141	24,8%	0	-	526 675	100,3%	-	99,5%	(100,0%)
Transfers and Subsidies - Capital	146 680	146 680	500	,3%	591	,4%	300	,2%	-	-	1 391	,9%	-	4,5%	-
Interest	7 419	6 652	1 188	16,0%	2 087	28,1%	2 885	43,4%	2 269	34,1%	8 430	126,7%	1 275	75,7%	77,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(616 382)**	**(617 332)**	**(97 618)**	**15,8%**	**(102 977)**	**16,7%**	**(53 738)**	**8,7%**	**(16 395)**	**2,7%**	**(270 728)**	**43,9%**	**(52 403)**	**37,6%**	**(68,7%)**
Suppliers and employees	(616 382)	(617 332)	(97 618)	15,8%	(102 977)	16,7%	(53 738)	8,7%	(16 395)	2,7%	(270 728)	43,9%	(52 403)	37,6%	(68,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**196 757**	**198 757**	**164 997**	**83,9%**	**101 686**	**51,7%**	**122 570**	**61,7%**	**39 896**	**20,1%**	**429 150**	**215,9%**	**(4 406)**	**263,9%**	**(1 005,4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(139 416)**	**(141 416)**	**(21 092)**	**15,1%**	**(61 891)**	**44,4%**	**(31 883)**	**22,5%**	**(16 022)**	**11,3%**	**(130 887)**	**92,6%**	**(26 283)**	**90,9%**	**(39,0%)**
Capital assets	(139 416)	(141 416)	(21 092)	15,1%	(61 891)	44,4%	(31 883)	22,5%	(16 022)	11,3%	(130 887)	92,6%	(26 283)	90,9%	(39,0%)
Net Cash from/(used) Investing Activities	**(139 416)**	**(141 416)**	**(21 092)**	**15,1%**	**(61 891)**	**44,4%**	**(31 883)**	**22,5%**	**(16 022)**	**11,3%**	**(130 887)**	**92,6%**	**(26 283)**	**90,9%**	**(39,0%)**
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	**57 341**	**57 341**	**143 905**	**251,0%**	**39 795**	**69,4%**	**90 687**	**158,2%**	**23 875**	**41,6%**	**298 262**	**520,2%**	**(30 690)**	**933,6%**	**(177,8%)**
Cash/cash equivalents at the year begin:	50 947	50 947	1 543	3,0%	145 303	285,2%	185 098	363,3%	275 786	541,3%	1 543	3,0%	393 918	14,8%	(30,0%)
Cash/cash equivalents at the year end:	**108 289**	**108 288**	**145 303**	**134,2%**	**185 098**	**170,9%**	**275 786**	**254,7%**	**299 660**	**276,7%**	**299 660**	**276,7%**	**363 228**	**404,6%**	**(17,5%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 199	62,2%	-	-	-	-	1 339	37,8%	3 538	21,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 425	110,2%	-	-	-	-	(1 339)	(10,2%)	13 086	78,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**16 624**	**100,0%**	-	-	-	-	-	-	**16 624**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**591 464**	**1 035 055**	**158 913**	**26,9%**	**240 717**	**40,7%**	**127 686**	**12,3%**	**82 975**	**8,0%**	**610 291**	**59,0%**	**159 003**	**103,5%**	**(47,8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100,0%)
Agency services	3 500	24 521	7 251	207,2%	5 304	151,5%	1 151	4,7%	2 993	12,2%	16 700	68,1%	3 212	116,7%	(6,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 521	27 521	2 316	8,4%	1 463	5,3%	1 809	6,6%	6 208	22,6%	11 796	42,9%	1 442	60,9%	330,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	166	166	9	5,6%	14	8,5%	14	8,5%	199	119,7%	237	142,4%	14	208,9%	1 371,1%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 819	1 819	243	13,4%	79	4,3%	626	34,4%	314	17,3%	1 262	69,4%	247	474,5%	27,4%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 573	3 731	22	1,4%	2 317	147,3%	208	5,6%	299	8,0%	2 845	76,3%	281	70,9%	6,1%
Licences or permits	2 383	2 383	271	11,4%	817	34,3%	549	23,0%	318	13,4%	1 955	82,0%	345	171,7%	(7,8%)
Transfer and subsidies - Operational	177 485	597 898	148 799	83,8%	105 051	59,2%	29 053	4,9%	72 638	12,1%	355 541	59,5%	153 456	107,4%	(52,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	377 017	377 017	-	-	125 673	33,3%	94 254	25,0%	-	-	219 927	58,3%	-	100,0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	22	-	-	-	22	-	6	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**783 262**	**1 226 686**	**215 264**	**27,5%**	**274 416**	**35,0%**	**152 093**	**12,4%**	**207 583**	**16,9%**	**849 357**	**69,2%**	**259 801**	**100,1%**	**(20,1%)**
Employee related costs	219 703	219 703	28 858	13,1%	49 113	22,4%	50 759	23,1%	58 188	26,5%	186 918	85,1%	46 022	87,8%	26,4%
Remuneration of councillors	19 058	19 058	2 812	14,8%	4 743	24,9%	4 388	23,0%	3 175	16,7%	15 118	79,3%	4 050	93,8%	(21,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 744	7 530	1 312	27,7%	2 127	44,8%	1 332	17,7%	1 938	25,7%	6 709	89,1%	1 638	75,7%	18,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 535	25 983	3 637	16,9%	6 014	27,9%	5 688	21,9%	5 895	22,7%	21 234	81,7%	5 587	98,9%	5,5%
Interest	192	192	-	-	-	-	-	-	-	-	-	-	-	15,4%	-
Contracted services	86 414	70 149	10 023	11,6%	18 953	21,9%	10 034	14,3%	14 612	20,8%	53 621	76,4%	24 801	86,4%	(41,1%)
Transfers and subsidies	369 065	779 192	162 140	43,9%	178 243	48,3%	69 850	9,0%	105 053	13,5%	515 286	66,1%	162 611	109,5%	(35,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	62 551	104 878	6 483	10,4%	15 210	24,3%	9 985	9,5%	18 671	17,8%	50 349	48,0%	15 079	78,0%	23,8%
Losses on disposal of Assets	-	-	-	-	13	-	57	-	52	-	122	-	13	-	287,5%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(191 798)**	**(191 630)**	**(56 351)**	**-**	**(33 699)**	**-**	**(24 408)**	**-**	**(124 608)**	**-**	**(239 066)**	**-**	**(100 798)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 447	2 447	-	-	532	21,7%	919	37,6%	969	39,6%	2 419	98,9%	368	68,8%	163,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(123 640)**		**(236 647)**		**(100 431)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(123 640)**		**(236 647)**		**(100 431)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(123 640)**		**(236 647)**		**(100 431)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(189 351)**	**(189 183)**	**(56 351)**		**(33 167)**		**(23 488)**		**(123 640)**		**(236 647)**		**(100 431)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**53 120**	**84 222**	**3 641**	**6,9%**	**14 082**	**26,5%**	**16 555**	**19,7%**	**24 829**	**29,5%**	**59 108**	**70,2%**	**10 676**	**57,9%**	**132,6%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 120	84 222	3 641	6,9%	14 082	26,5%	16 555	19,7%	24 829	29,5%	59 108	70,2%	10 676	57,9%	132,6%
Capital Expenditure Functional	**53 120**	**84 222**	**3 641**	**6,9%**	**14 057**	**26,5%**	**16 555**	**19,7%**	**23 357**	**27,7%**	**57 611**	**68,4%**	**10 676**	**57,9%**	**118,8%**
Municipal governance and administration	**21 620**	**37 383**	**3 611**	**16,7%**	**6 096**	**28,2%**	**2 891**	**7,7%**	**7 792**	**20,8%**	**20 391**	**54,5%**	**3 877**	**61,4%**	**101,0%**
Executive and Council	900	900	-	-	-	-	-	-	-	-	-	-	685	85,6%	(100,0%)
Finance and administration	20 720	36 333	3 611	17,4%	6 096	29,4%	2 891	8,0%	7 792	21,4%	20 391	56,1%	3 192	60,7%	144,1%
Internal audit	-	150	-	-	-	-	-	-	-	-	-	-	-	87,2%	-
Community and Public Safety	**31 500**	**46 838**	**29**	**,1%**	**7 961**	**25,3%**	**13 664**	**29,2%**	**15 566**	**33,2%**	**37 220**	**79,5%**	**5 438**	**49,9%**	**186,2%**
Community and Social Services	15 000	22 500	-	-	7 163	47,8%	4 043	18,0%	4 569	20,3%	15 775	70,1%	468	27,0%	875,2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	16 000	24 338	29	,2%	798	5,0%	9 621	39,5%	10 997	45,2%	21 445	88,1%	4 815	56,3%	128,4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	500	-	-	-	-	-	-	-	-	-	-	-	155	22,2%	(100,0%)
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 361**	**86,6%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1 361	86,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**566 390**	**566 390**	**2 137**	**,4%**	**138 198**	**24,4%**	**107 840**	**19,0%**	**3 572**	**,6%**	**251 748**	**44,4%**	**3 012**	**(49,3%)**	**18,6%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 820	7 820	309	3,9%	468	6,0%	890	11,4%	420	5,4%	2 087	26,7%	648	-	(35,2%)
Transfers and Subsidies - Operational	556 123	556 123	1 652	,3%	137 730	24,8%	106 950	19,2%	700	,1%	247 032	44,4%	663	(124,6%)	5,6%
Transfers and Subsidies - Capital	2 447	2 447	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	177	-	-	-	-	-	2 453	-	2 629	-	1 701	-	44,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(644 780)**	**(644 780)**	**(14 610)**	**2,3%**	**(30 162)**	**4,7%**	**(16 369)**	**2,5%**	**(61 312)**	**9,5%**	**(122 453)**	**19,0%**	**(37 675)**	**32,6%**	**62,7%**
Suppliers and employees	(644 780)	(644 780)	(14 610)	2,3%	(30 162)	4,7%	(16 369)	2,5%	(61 312)	9,5%	(122 453)	19,0%	(37 675)	32,6%	62,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	(78 390)	(78 390)	(12 473)	15,9%	108 036	(137,8%)	91 471	(116,7%)	(57 740)	73,7%	129 295	(164,9%)	(34 663)	(26,2%)	66,6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(19 763)	31,5%	(55 307)	88,2%	(11 397)	-	73,4%
Capital assets	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(19 763)	31,5%	(55 307)	88,2%	(11 397)	-	73,4%
Net Cash from/(used) Investing Activities	(53 120)	(62 732)	(3 679)	6,9%	(14 152)	26,6%	(17 713)	28,2%	(19 763)	31,5%	(55 307)	88,2%	(11 397)	-	73,4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(131 510)	(141 122)	(16 152)	12,3%	93 884	(71,4%)	73 758	(52,3%)	(77 502)	54,9%	73 988	(52,4%)	(46 060)	(23,3%)	68,3%
Cash/cash equivalents at the year begin:	(51 721)	192 716	-	-	(16 152)	31,2%	77 732	40,3%	151 490	78,6%	-	-	548 954	52,2%	(72,4%)
Cash/cash equivalents at the year end:	(183 231)	51 595	(16 152)	8,8%	77 732	(42,4%)	151 490	293,6%	73 988	143,4%	73 988	143,4%	502 894	(69,8%)	(85,3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-
Total By Income Source	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25	4,6%	450	82,2%	-	-	72	13,2%	548	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**816 167**	**843 291**	**257 341**	**31,5%**	**235 072**	**28,8%**	**207 544**	**24,6%**	**171 922**	**20,4%**	**871 878**	**103,4%**	**200 445**	**98,7%**	**(14,2%)**
Exchange Revenue															
Service charges - Electricity	242 611	278 611	73 799	30,4%	72 424	29,9%	68 069	24,4%	68 865	24,7%	283 156	101,6%	57 806	97,1%	19,1%
Service charges - Water	71 067	74 368	21 000	29,5%	16 876	23,7%	14 274	19,2%	16 754	22,5%	68 904	92,7%	16 378	99,6%	2,3%
Service charges - Waste Water Management	22 898	21 419	5 362	23,4%	5 365	23,4%	5 368	25,1%	5 345	25,0%	21 440	100,1%	5 106	87,4%	4,7%
Service charges - Waste Management	25 759	27 248	6 033	23,4%	6 061	23,5%	6 034	22,1%	6 018	22,1%	24 145	88,6%	5 786	89,5%	4,0%
Sale of Goods and Rendering of Services	4 470	884	1 449	32,4%	573	12,8%	604	68,3%	1 193	134,9%	3 819	431,9%	1 034	65,7%	15,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 132	4 205	8 533	28,3%	8 823	29,3%	8 958	213,0%	9 305	221,3%	35 619	847,0%	8 186	259,4%	13,7%
Interest earned from Current and Non Current Assets	4 084	4 000	536	13,1%	501	12,3%	811	20,3%	886	22,1%	2 733	68,3%	480	60,2%	84,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 194	6 000	456	20,8%	541	24,6%	522	8,7%	3 190	53,2%	4 708	78,5%	910	52,7%	250,6%
Licence and permits	250	250	0	,1%	1	,3%	-	-	1	,2%	2	,7%	0	-	93,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 413	170	(661)	(46,8%)	106	7,5%	(812)	(476,8%)	1 691	993,0%	324	190,1%	3 079	3,3%	(45,1%)
Non-Exchange Revenue															
Property rates	150 087	155 100	39 508	26,3%	39 462	26,3%	39 476	25,5%	39 221	25,3%	157 667	101,7%	30 795	99,3%	27,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 000	14 100	515	6,4%	426	5,3%	282	2,0%	10 677	75,7%	11 899	84,4%	19 290	271,7%	(44,7%)
Licences or permits	250	250	105	41,8%	363	145,1%	129	51,8%	82	32,8%	679	271,5%	89	56,7%	(8,0%)
Transfer and subsidies - Operational	226 500	247 600	93 457	41,3%	75 733	33,4%	56 046	22,6%	1 263	,5%	226 500	91,5%	44 626	99,2%	(97,2%)
Interest	20 183	2 817	4 661	23,1%	5 245	26,0%	5 218	185,2%	4 880	173,2%	20 003	710,1%	4 587	227,0%	6,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	6 268	2 590	41,3%	2 574	41,1%	2 565	40,9%	2 551	40,7%	10 281	164,0%	2 294	94,5%	11,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	22,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 049 678**	**941 017**	**251 532**	**24,0%**	**236 362**	**22,5%**	**233 103**	**24,8%**	**271 323**	**28,8%**	**992 320**	**105,5%**	**252 114**	**89,5%**	**7,6%**
Employee related costs	267 740	264 253	62 876	23,5%	64 211	24,0%	62 132	23,5%	65 555	24,8%	254 775	96,4%	64 397	98,6%	1,8%
Remuneration of councillors	13 671	13 368	3 009	22,0%	3 544	25,9%	3 346	25,0%	3 095	23,2%	12 994	97,2%	3 048	100,9%	1,6%
Bulk purchases - electricity	195 000	180 710	108 429	55,6%	67 344	34,5%	62 240	34,4%	88 825	49,2%	326 838	180,9%	73 866	118,2%	20,3%
Inventory consumed	21 450	26 970	4 023	18,8%	6 519	30,4%	2 692	10,0%	10 456	38,8%	23 690	87,8%	4 342	94,7%	140,8%
Debt impairment	125 500	79 260	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 000	80 000	-	-	-	-	27 996	35,0%	8 815	11,0%	36 811	46,0%	16 144	80,7%	(45,4%)
Interest	10 000	10 000	10 786	107,9%	14 676	146,8%	16 881	168,8%	16 463	164,6%	58 805	588,1%	5 054	98,0%	225,7%
Contracted services	186 118	179 471	39 479	21,2%	57 776	31,0%	34 987	19,5%	42 672	23,8%	174 913	97,5%	53 629	93,9%	(20,4%)
Transfers and subsidies	1 000	1 050	377	37,7%	107	10,7%	216	20,6%	223	21,2%	922	87,8%	36	99,6%	514,5%
Irrecoverable debts written off	5 000	5 000	1 368	27,4%	1 698	34,0%	1 751	35,0%	1 438	28,8%	6 255	125,1%	2 129	53,4%	(32,5%)
Operational costs	136 199	100 935	21 186	15,6%	20 487	15,0%	20 862	20,7%	33 781	33,5%	96 316	95,4%	29 468	96,0%	14,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	-	-	0	-	1	-	(100,0%)
Surplus/(Deficit)	**(233 511)**	**(97 725)**	**5 808**	**-**	**(1 290)**	**-**	**(25 560)**	**-**	**(99 401)**	**-**	**(120 442)**	**-**	**(51 669)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	135 907	135 246	22 401	16,5%	32 482	23,9%	20 451	15,1%	54 858	40,6%	130 192	96,3%	42 037	100,0%	30,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**(44 543)**		**9 750**		**(9 631)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**(44 543)**		**9 750**		**(9 631)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**(44 543)**		**9 750**		**(9 631)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(97 604)**	**37 521**	**28 209**		**31 192**		**(5 108)**		**(44 543)**		**9 750**		**(9 631)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**146 762**	**164 263**	**23 364**	**15,9%**	**23 024**	**15,7%**	**17 457**	**10,6%**	**45 547**	**27,7%**	**109 392**	**66,6%**	**52 337**	**95,9%**	**(13,0%)**
National Government	133 162	153 333	20 809	15,6%	23 024	17,3%	15 777	10,3%	45 257	29,5%	104 866	68,4%	28 098	85,4%	61,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**133 162**	**153 333**	**20 809**	**15,6%**	**23 024**	**17,3%**	**15 777**	**10,3%**	**45 257**	**29,5%**	**104 866**	**68,4%**	**28 098**	**85,4%**	**61,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 600	10 930	2 555	18,8%	-	-	1 680	15,4%	290	2,7%	4 526	41,4%	24 239	140,8%	(98,8%)
Capital Expenditure Functional	**146 762**	**164 263**	**23 364**	**15,9%**	**23 024**	**15,7%**	**17 457**	**10,6%**	**45 547**	**27,7%**	**109 392**	**66,6%**	**57 711**	**99,2%**	**(21,1%)**
Municipal governance and administration	**10 750**	**8 210**	**2 555**	**23,8%**	**-**	**-**	**-**	**-**	**290**	**3,5%**	**2 846**	**34,7%**	**4 994**	**107,7%**	**(94,2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	4,5%	-
Finance and administration	10 750	8 210	2 555	23,8%	-	-	-	-	290	3,5%	2 846	34,7%	4 994	112,6%	(94,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 550**	**500**	**-**	**-**	**-**	**-**	**260**	**52,0%**	**-**	**-**	**260**	**52,0%**	**1 256**	**88,5%**	**(100,0%)**
Community and Social Services	1 550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	500	-	-	-	-	260	52,0%	-	-	260	52,0%	953	99,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	303	60,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 251**	**27 414**	**1 868**	**29,9%**	**244**	**3,9%**	**5 106**	**18,6%**	**14 053**	**51,3%**	**21 270**	**77,6%**	**9 037**	**123,8%**	**55,5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	487	48,7%	(100,0%)
Road Transport	6 251	27 414	1 868	29,9%	244	3,9%	5 106	18,6%	14 053	51,3%	21 270	77,6%	8 551	127,9%	64,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**128 211**	**128 139**	**18 941**	**14,8%**	**22 780**	**17,8%**	**12 091**	**9,4%**	**31 204**	**24,4%**	**85 016**	**66,3%**	**42 425**	**95,0%**	**(26,4%)**
Energy sources	1 237	1 237	-	-	753	60,9%	323	26,1%	-	-	1 076	87,0%	5 471	162,4%	(100,0%)
Water Management	33 645	35 563	4 634	13,8%	1 936	5,8%	136	,4%	3 068	8,6%	9 774	27,5%	3 485	71,6%	(12,0%)
Waste Water Management	79 354	80 656	14 307	18,0%	17 296	21,8%	7 826	9,7%	24 857	30,8%	64 286	79,7%	33 468	88,9%	(25,7%)
Waste Management	13 975	10 683	-	-	2 794	20,0%	3 807	35,6%	3 279	30,7%	9 880	92,5%	-	108,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**886 133**	**882 823**	**231 333**	**26,1%**	**186 934**	**21,1%**	**182 258**	**20,6%**	**88 227**	**10,0%**	**688 752**	**78,0%**	**73 246**	**53,5%**	**20,5%**
Property rates	145 733	145 733	20 918	14,4%	26 891	18,5%	22 882	15,7%	28 099	19,3%	98 789	67,8%	21 796	68,8%	28,9%
Service charges	332 252	332 252	45 510	13,7%	61 038	18,4%	51 833	15,6%	49 715	15,0%	208 096	62,6%	47 754	24,1%	4,1%
Other revenue	41 676	38 451	11 025	26,5%	4 283	10,3%	1 815	4,7%	7 590	19,7%	24 712	64,3%	3 215	33,0%	136,1%
Transfers and Subsidies - Operational	226 481	226 481	95 455	42,1%	74 688	33,0%	56 248	24,8%	-	-	226 391	100,0%	-	91,5%	-
Transfers and Subsidies - Capital	135 907	135 907	57 889	42,6%	18 552	13,7%	47 027	34,6%	-	-	123 468	90,8%	-	73,5%	-
Interest	4 084	4 000	536	13,1%	1 483	36,3%	2 454	61,3%	2 823	70,6%	7 296	182,4%	480	60,3%	488,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(752 787)**	**(752 787)**	**(136 059)**	**18,1%**	**(125 763)**	**16,7%**	**(121 606)**	**16,2%**	**(45 969)**	**6,1%**	**(429 397)**	**57,0%**	**(100 949)**	**62,6%**	**(54,5%)**
Suppliers and employees	(741 787)	(741 787)	(136 059)	18,3%	(125 763)	17,0%	(121 606)	16,4%	(45 969)	6,2%	(429 397)	57,9%	(100 949)	66,5%	(54,5%)
Finance charges	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	133 346	130 036	95 273	71,4%	61 171	45,9%	60 652	46,6%	42 258	32,5%	259 355	199,4%	(27 704)	10,2%	(252,5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(59 637)	40,7%	(151 775)	103,6%	(33 161)	94,3%	79,8%
Capital assets	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(59 637)	40,7%	(151 775)	103,6%	(33 161)	94,3%	79,8%
Net Cash from/(used) Investing Activities	(146 571)	(146 571)	(43 643)	29,8%	(32 180)	22,0%	(16 314)	11,1%	(59 637)	40,7%	(151 775)	103,6%	(33 161)	94,3%	79,8%
Cash Flow from Financing Activities															
Receipts	-	-	2 453	-	2 932	-	2 279	-	4 139	-	11 803	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 453	-	2 932	-	2 279	-	4 139	-	11 803	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2 453	-	2 932	-	2 279	-	4 139	-	11 803	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(13 225)	(16 534)	54 083	(409,0%)	31 923	(241,4%)	46 617	(281,9%)	(13 240)	80,1%	119 383	(722,0%)	(60 864)	(81 087,7%)	(78,2%)
Cash/cash equivalents at the year begin:	26 317	26 317	(3 052)	(11,6%)	54 564	207,3%	86 487	328,6%	133 104	505,8%	(3 052)	(11,6%)	(51 300)	1 804,4%	(359,5%)
Cash/cash equivalents at the year end:	13 092	9 782	54 564	416,8%	86 487	660,6%	133 104	1 360,6%	119 864	1 225,3%	119 864	1 225,3%	(112 164)	(8 544,9%)	(206,9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 263	3,0%	4 091	2,0%	3 560	1,7%	193 853	93,3%	207 768	21,2%	(1 305)	(,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 742	10,9%	5 476	4,0%	5 024	3,7%	110 455	81,4%	135 698	13,9%	(321)	(,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10 607	4,6%	5 192	2,2%	4 593	2,0%	211 108	91,2%	231 500	23,7%	(1 618)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 086	2,7%	1 422	1,8%	1 360	1,7%	73 580	93,8%	78 447	8,0%	(588)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	2 320	2,8%	1 486	1,8%	1 417	1,7%	77 853	93,7%	83 076	8,5%	(617)	(,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 943	2,1%	4 846	2,1%	4 773	2,1%	217 485	93,7%	232 047	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 320	33,6%	69	,7%	117	1,2%	6 361	64,5%	9 867	1,0%	429	4,3%	-	-
Total By Income Source	**44 281**	**4,5%**	**22 583**	**2,3%**	**20 844**	**2,1%**	**890 695**	**91,0%**	**978 402**	**100,0%**	**(4 020)**	**(,4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 087	3,9%	4 159	2,7%	3 748	2,4%	141 556	91,0%	155 549	15,9%	(192)	(,1%)	-	-
Commercial	21 201	6,3%	7 397	2,2%	6 615	2,0%	299 596	89,5%	334 808	34,2%	29	-	-	-
Households	16 993	3,5%	11 027	2,3%	10 482	2,1%	449 543	92,1%	488 045	49,9%	(3 857)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**44 281**	**4,5%**	**22 583**	**2,3%**	**20 844**	**2,1%**	**890 695**	**91,0%**	**978 402**	**100,0%**	**(4 020)**	**(,4%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	53 771	5,5%	33 391	3,4%	28 101	2,9%	868 606	88,3%	983 868	50,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 924	3,1%	18 189	1,9%	7 910	,8%	909 870	94,2%	965 893	49,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**83 695**	**4,3%**	**51 580**	**2,6%**	**36 011**	**1,8%**	**1 778 476**	**91,2%**	**1 949 762**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**1 337 124**	**1 334 192**	**456 017**	**34,1%**	**388 441**	**29,1%**	**319 255**	**23,9%**	**122 658**	**9,2%**	**1 286 372**	**96,4%**	**99 083**	**97,0%**	**23,8%**
Exchange Revenue															
Service charges - Electricity	174 814	179 821	39 692	22,7%	44 130	25,2%	52 358	29,1%	44 957	25,0%	181 137	100,7%	35 143	96,9%	27,9%
Service charges - Water	51 931	42 894	12 298	23,7%	5 500	10,6%	9 584	22,3%	9 416	22,0%	36 798	85,8%	8 062	84,2%	16,8%
Service charges - Waste Water Management	7 181	7 181	1 644	22,9%	1 718	23,9%	1 705	23,7%	2 550	35,5%	7 618	106,1%	1 597	100,2%	59,7%
Service charges - Waste Management	14 308	14 308	3 164	22,1%	3 286	23,0%	3 269	22,8%	3 793	26,5%	13 511	94,4%	2 977	98,9%	27,4%
Sale of Goods and Rendering of Services	4 656	4 656	835	17,9%	1 506	32,4%	1 465	31,5%	7 476	160,6%	11 282	242,3%	1 561	121,5%	378,8%
Agency services	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 952	3 952	965	24,4%	952	24,1%	981	24,8%	938	23,7%	3 837	97,1%	846	94,7%	10,9%
Interest earned from Current and Non Current Assets	27 714	27 714	1 328	4,8%	533	1,9%	592	2,1%	1 066	3,8%	3 520	12,7%	977	55,0%	9,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100,0%)
Rental from Fixed Assets	6 215	6 215	3 327	53,5%	440	7,1%	379	6,1%	485	7,8%	4 630	74,5%	465	98,8%	4,2%
Licence and permits	2 717	2 717	333	12,3%	711	26,2%	280	10,3%	180	6,6%	1 505	55,4%	366	95,2%	(50,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 625	1 625	151	9,3%	138	8,5%	378	23,3%	11 765	724,0%	12 432	765,1%	531	130,9%	2 115,0%
Non-Exchange Revenue															
Property rates	145 118	145 118	31 900	22,0%	30 811	21,2%	31 728	21,9%	30 865	21,3%	125 304	86,3%	30 733	93,3%	,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 256	4 256	338	7,9%	301	7,1%	303	7,1%	324	7,6%	1 265	29,7%	191	12,5%	69,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	878 983	880 081	356 224	40,5%	295 964	33,7%	213 741	24,3%	5 479	,6%	871 409	99,0%	13 014	99,4%	(57,9%)
Interest	13 654	13 654	2 217	16,2%	2 107	15,4%	2 147	15,7%	1 233	9,0%	7 704	56,4%	2 615	95,8%	(52,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	345	-	345	-	345	-	449	-	1 486	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	1 255	-	-	-	-	-	-	-	1 255	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	1 680	-	1 680	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 322 482**	**1 314 803**	**330 480**	**25,0%**	**406 189**	**30,7%**	**381 792**	**29,0%**	**324 688**	**24,7%**	**1 443 149**	**109,8%**	**395 107**	**119,5%**	**(17,8%)**
Employee related costs	680 245	672 566	172 386	25,3%	207 324	30,5%	173 977	25,9%	167 572	24,9%	721 260	107,2%	174 242	109,2%	(3,8%)
Remuneration of councillors	28 125	29 079	6 787	24,1%	7 800	27,7%	10 411	35,8%	7 244	24,9%	32 243	110,9%	6 704	102,2%	8,1%
Bulk purchases - electricity	104 514	104 514	34 003	32,5%	21 074	20,2%	47 072	45,0%	32 488	31,1%	134 637	128,8%	28 920	97,1%	12,3%
Inventory consumed	61 770	76 874	7 550	12,2%	26 115	42,3%	11 920	15,5%	19 319	25,1%	64 903	84,4%	17 907	115,3%	7,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	72 722	89 265	18 184	25,0%	30 253	41,6%	24 190	27,1%	16 010	17,9%	88 637	99,3%	23 522	126,3%	(31,9%)
Interest	102	102	229	225,8%	1 249	1 229,4%	2 781	2 737,1%	2 881	2 836,1%	7 140	7 028,4%	605	5 345,3%	376,2%
Contracted services	152 312	132 617	32 300	21,2%	43 921	28,8%	46 936	35,4%	32 906	24,8%	156 064	117,7%	41 389	154,4%	(20,5%)
Transfers and subsidies	21 152	23 096	1 414	6,7%	9 989	47,2%	1 767	7,6%	1 692	7,3%	14 861	64,3%	8 594	85,0%	(80,3%)
Irrecoverable debts written off	3 781	3 781	(176)	(4,6%)	-	-	-	-	-	-	(176)	(4,6%)	24 921	584,2%	(100,0%)
Operational costs	197 759	182 910	57 802	29,2%	58 464	29,6%	62 738	34,3%	44 564	24,4%	223 568	122,2%	68 276	133,8%	(34,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	12	-	12	-	27	-	(56,6%)
Surplus/(Deficit)	**14 642**	**19 389**	**125 537**	**-**	**(17 748)**	**-**	**(62 537)**	**-**	**(202 029)**	**-**	**(156 777)**	**-**	**(296 024)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	324 314	323 216	95 154	29,3%	75 878	23,4%	119 451	37,0%	6 816	2,1%	297 299	92,0%	131 257	103,0%	(94,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**(195 213)**		**140 521**		**(164 767)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**(195 213)**		**140 521**		**(164 767)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**(195 213)**		**140 521**		**(164 767)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**338 956**	**342 605**	**220 691**		**58 130**		**56 914**		**(195 213)**		**140 521**		**(164 767)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**444 000**	**389 048**	**82 936**	**18,7%**	**68 163**	**15,4%**	**52 576**	**13,5%**	**78 839**	**20,3%**	**282 515**	**72,6%**	**130 072**	**75,5%**	**(39,4%)**
National Government	324 314	321 553	74 686	23,0%	61 566	19,0%	47 111	14,7%	75 930	23,6%	259 293	80,6%	106 572	84,4%	(28,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**324 314**	**321 553**	**74 686**	**23,0%**	**61 566**	**19,0%**	**47 111**	**14,7%**	**75 930**	**23,6%**	**259 293**	**80,6%**	**106 572**	**84,4%**	**(28,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 686	67 495	8 251	6,9%	6 597	5,5%	5 465	8,1%	2 909	4,3%	23 222	34,4%	23 501	49,1%	(87,6%)
Capital Expenditure Functional	**444 000**	**389 048**	**82 936**	**18,7%**	**68 163**	**15,4%**	**52 576**	**13,5%**	**78 839**	**20,3%**	**282 515**	**72,6%**	**130 072**	**75,5%**	**(39,4%)**
Municipal governance and administration	**16 462**	**8 453**	**135**	**,8%**	**518**	**3,1%**	**68**	**,8%**	**1 303**	**15,4%**	**2 024**	**24,0%**	**2 648**	**42,2%**	**(50,8%)**
Executive and Council	390	800	-	-	-	-	-	-	686	85,8%	686	85,8%	5	74,8%	14 568,2%
Finance and administration	15 862	7 653	135	,9%	518	3,3%	68	,9%	617	8,1%	1 338	17,5%	2 602	40,8%	(76,3%)
Internal audit	210	-	-	-	-	-	-	-	-	-	-	-	41	13,2%	(100,0%)
Community and Public Safety	**17 026**	**14 347**	**38**	**,2%**	**2 501**	**14,7%**	**2 488**	**17,3%**	**7 314**	**51,0%**	**12 341**	**86,0%**	**3 736**	**62,0%**	**95,8%**
Community and Social Services	11 180	11 310	-	-	2 476	22,1%	476	4,2%	5 906	52,2%	8 858	78,3%	3 686	63,9%	60,2%
Sport And Recreation	888	38	38	4,3%	26	2,9%	-	-	-	-	64	168,0%	-	-	-
Public Safety	800	-	-	-	-	-	-	-	-	-	-	-	50	34,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	4 158	3 000	-	-	-	-	2 011	67,0%	1 408	46,9%	3 419	114,0%	-	-	(100,0%)
Economic and Environmental Services	**139 543**	**131 533**	**45 956**	**32,9%**	**12 157**	**8,7%**	**22 636**	**17,2%**	**23 252**	**17,7%**	**104 000**	**79,1%**	**66 872**	**76,7%**	**(65,2%)**
Planning and Development	3 680	1 250	-	-	4	,1%	(4)	(,3%)	-	-	-	-	2 336	88,5%	(100,0%)
Road Transport	133 453	128 529	45 956	34,4%	11 788	8,8%	22 531	17,5%	23 617	18,4%	103 892	80,8%	64 193	76,9%	(63,2%)
Environmental Protection	2 410	1 754	-	-	365	15,1%	108	6,2%	(365)	(20,8%)	108	6,2%	343	40,8%	(206,3%)
Trading Services	**270 868**	**234 616**	**36 808**	**13,6%**	**52 950**	**19,5%**	**27 384**	**11,7%**	**46 970**	**20,0%**	**164 112**	**69,9%**	**56 817**	**78,6%**	**(17,3%)**
Energy sources	16 800	8 132	3 427	20,4%	619	3,7%	2 236	27,5%	192	2,4%	6 475	79,6%	7 860	68,3%	(97,6%)
Water Management	239 282	221 473	33 380	14,0%	52 331	21,9%	25 147	11,4%	46 226	20,9%	157 086	70,9%	41 760	82,2%	10,7%
Waste Water Management	3 000	1 000	-	-	-	-	-	-	-	-	-	-	2 530	54,4%	(100,0%)
Waste Management	11 786	4 011	-	-	-	-	-	-	552	13,8%	552	13,8%	4 667	51,3%	(88,2%)
Other	**100**	**100**	**-**	**-**	**38**	**37,5%**	**-**	**-**	**-**	**-**	**38**	**37,5%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 609 510**	**1 388 368**	**952 791**	**59,2%**	**550 691**	**34,2%**	**430 566**	**31,0%**	**152 741**	**11,0%**	**2 086 788**	**150,3%**	**232 660**	**136,5%**	**(34,4%)**
Property rates	109 889	109 889	32 910	29,9%	24 045	21,9%	22 346	20,3%	24 135	22,0%	103 437	94,1%	38 806	78,3%	(37,8%)
Service charges	227 346	238 802	45 721	20,1%	50 090	22,0%	56 621	23,7%	51 849	21,7%	204 281	85,5%	38 107	76,3%	36,1%
Other revenue	56 187	(174 183)	287 570	511,8%	137 431	244,6%	77 937	(44,7%)	74 804	(42,9%)	577 742	(331,7%)	154 402	1 177,7%	(51,6%)
Transfers and Subsidies - Operational	878 983	875 657	354 970	40,4%	283 905	32,3%	210 721	24,1%	182	-	849 778	97,0%	375	99,5%	(51,6%)
Transfers and Subsidies - Capital	324 314	325 412	231 252	71,3%	54 687	16,9%	61 395	18,9%	-	-	347 334	106,7%	-	118,7%	-
Interest	12 791	12 791	367	2,9%	533	4,2%	1 546	12,1%	1 771	13,8%	4 217	33,0%	970	93,3%	82,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 066 577)**	**(1 152 947)**	**(45 094)**	**4,2%**	**(174 104)**	**16,3%**	**(66 638)**	**5,8%**	**(101 374)**	**8,8%**	**(387 210)**	**33,6%**	**89 521**	**10,5%**	**(213,2%)**
Suppliers and employees	(1 066 476)	(1 152 845)	(45 094)	4,2%	(174 104)	16,3%	(66 638)	5,8%	(101 374)	8,8%	(387 210)	33,6%	89 521	10,5%	(213,2%)
Finance charges	(102)	(102)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	542 933	235 422	907 697	167,2%	376 587	69,4%	363 928	154,6%	51 367	21,8%	1 699 579	721,9%	322 181	647,0%	(84,1%)
Cash Flow from Investing Activities															
Receipts	-	-	1 255	-	-	-	-	-	-	-	1 255	-	-	-	-
Proceeds on disposal of PPE	-	-	1 255	-	-	-	-	-	-	-	1 255	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(444 000)	(389 048)	(82 936)	18,7%	(68 163)	15,4%	(52 576)	13,5%	(78 839)	20,3%	(282 515)	72,6%	(130 072)	88,9%	(39,4%)
Capital assets	(444 000)	(389 048)	(82 936)	18,7%	(68 163)	15,4%	(52 576)	13,5%	(78 839)	20,3%	(282 515)	72,6%	(130 072)	88,9%	(39,4%)
Net Cash from/(used) Investing Activities	(444 000)	(389 048)	(81 681)	18,4%	(68 163)	15,4%	(52 576)	13,5%	(78 839)	20,3%	(281 260)	72,3%	(130 072)	88,9%	(39,4%)
Cash Flow from Financing Activities															
Receipts	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	1 056	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	(6)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(690)	(690)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	360	360	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	99 293	(153 266)	826 015	831,9%	308 424	310,6%	311 352	(203,1%)	(27 473)	17,9%	1 418 319	(925,4%)	192 108	(1 808,3%)	(114,3%)
Cash/cash equivalents at the year begin:	185 342	(138 159)	(140 420)	(75,8%)	687 856	371,1%	996 280	(721,1%)	1 307 632	(946,5%)	(140 420)	101,6%	1 510 165	-	(13,4%)
Cash/cash equivalents at the year end:	284 635	(291 425)	687 856	241,7%	996 280	350,0%	1 307 632	(448,7%)	1 280 160	(439,3%)	1 280 160	(439,3%)	1 702 273	1 149,5%	(24,8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 372	19,5%	1 077	6,2%	618	3,6%	12 199	70,7%	17 267	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 718	30,6%	1 728	7,9%	597	2,7%	12 891	58,8%	21 934	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 203	13,8%	4 203	7,1%	1 952	3,3%	44 908	75,8%	59 267	41,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 887	50,2%	146	3,9%	88	2,3%	1 638	43,6%	3 759	2,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 104	24,9%	255	5,7%	158	3,6%	2 916	65,8%	4 434	3,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	830	2,8%	815	2,8%	791	2,7%	26 892	91,7%	29 328	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	571	9,8%	302	5,2%	169	2,9%	4 796	82,2%	5 837	4,1%	-	-	-	-
Total By Income Source	**22 685**	**16,0%**	**8 526**	**6,0%**	**4 373**	**3,1%**	**106 241**	**74,9%**	**141 826**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 690	9,5%	2 744	9,7%	1 035	3,7%	21 713	77,0%	28 181	19,9%	-	-	-	-
Commercial	9 980	15,8%	3 050	4,8%	1 904	3,0%	48 186	76,3%	63 120	44,5%	-	-	-	-
Households	10 015	19,8%	2 732	5,4%	1 434	2,8%	36 342	71,9%	50 524	35,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**22 685**	**16,0%**	**8 526**	**6,0%**	**4 373**	**3,1%**	**106 241**	**74,9%**	**141 826**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	20 269	16,7%	21 069	17,4%	80 070	66,0%	121 408	46,3%
Bulk Water	-	-	-	-	-	-	2 403	100,0%	2 403	,9%
PAYE deductions	7 856	100,0%	-	-	-	-	-	-	7 856	3,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 066	100,0%	-	-	-	-	-	-	7 066	2,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 350	44,3%	10 796	9,1%	7 577	6,4%	47 494	40,2%	118 217	45,1%
Auditor-General	-	-	-	-	-	-	2 406	100,0%	2 406	,9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 802	100,0%	-	-	-	-	-	-	2 802	1,1%
Total	**70 073**	**26,7%**	**31 066**	**11,8%**	**28 646**	**10,9%**	**132 372**	**50,5%**	**262 157**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**1 758 434**	**2 037 956**	**108 432**	**6,2%**	**516 603**	**29,4%**	**409 858**	**20,1%**	**114 751**	**5,6%**	**1 149 645**	**56,4%**	**87 661**	**75,4%**	**30,9%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 139	113 720	20 788	18,4%	20 234	17,9%	21 101	18,6%	23 651	20,8%	85 774	75,4%	15 526	71,0%	52,3%
Service charges - Waste Water Management	5 100	5 111	1 063	20,8%	1 064	20,9%	1 064	20,8%	1 117	21,9%	4 308	84,3%	705	77,1%	58,4%
Service charges - Waste Management	10 633	10 651	2 497	23,5%	2 496	23,5%	2 498	23,5%	2 499	23,5%	9 990	93,8%	1 466	85,6%	70,5%
Sale of Goods and Rendering of Services	30 335	30 335	482	1,6%	488	1,6%	359	1,2%	393	1,3%	1 721	5,7%	543	,8%	(27,7%)
Agency services	7 000	7 000	12 501	178,6%	12 560	179,4%	11 194	159,9%	4 459	63,7%	40 713	581,6%	3 025	63,8%	47,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	5 000	-	-	12 735	254,7%	6 758	135,2%	5 193	103,9%	24 686	493,7%	11 721	458,5%	(55,7%)
Interest earned from Current and Non Current Assets	14 160	14 160	1 292	9,1%	4 337	30,6%	4 986	35,2%	2 559	18,1%	13 174	93,0%	2 850	133,7%	(10,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	261	24,1%	343	31,7%	342	31,6%	244	22,5%	1 190	110,0%	214	66,7%	13,8%
Licence and permits	5 669	5 669	107	1,9%	1 085	19,1%	361	6,4%	143	2,5%	1 696	29,9%	355	41,6%	(59,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	428	279 341	32	7,5%	101	23,6%	27	-	32	-	192	,1%	485	1 735,7%	(93,5%)
Non-Exchange Revenue															
Property rates	250 631	250 631	66 547	26,6%	66 547	26,6%	66 169	26,4%	64 526	25,7%	263 790	105,3%	45 214	97,2%	42,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	-	-	-	-	-	-	-	-	-	-	107	32,3%	(100,0%)
Licences or permits	250	250	38	15,1%	60	23,8%	34	13,8%	44	17,8%	176	70,5%	21	31,6%	116,0%
Transfer and subsidies - Operational	1 130 007	1 130 007	2 838	,3%	372 501	33,0%	284 662	25,2%	-	-	660 002	58,4%	1 232	101,5%	(100,0%)
Interest	180 000	180 000	(13)	-	22 051	12,3%	10 302	5,7%	9 891	5,5%	42 232	23,5%	20 367	24,6%	(51,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(16 170)	(3 377,5%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 632 757**	**1 973 798**	**192 957**	**11,8%**	**454 311**	**27,8%**	**283 419**	**14,4%**	**339 438**	**17,2%**	**1 270 126**	**64,3%**	**330 388**	**68,7%**	**2,7%**
Employee related costs	706 243	706 122	55 428	7,8%	295 344	41,8%	154 749	21,9%	177 227	25,1%	682 748	96,7%	155 643	99,5%	13,9%
Remuneration of councillors	29 411	33 501	2 925	9,9%	15 509	52,7%	8 677	25,9%	8 671	25,9%	35 782	106,8%	2 856	113,5%	203,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17 010	25 590	1 702	10,0%	3 160	18,6%	2 364	9,2%	3 593	14,0%	10 819	42,3%	3 525	58,7%	1,9%
Debt impairment	258 652	497 304	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	186 524	186 524	-	-	18 997	10,2%	19 345	10,4%	19 009	10,2%	57 351	30,7%	10 222	54,5%	86,0%
Interest	10 000	5 000	25	,3%	130	1,3%	528	10,6%	122	2,4%	805	16,1%	401	5,0%	(69,5%)
Contracted services	207 433	306 444	81 858	39,5%	70 051	33,8%	63 135	20,6%	74 134	24,2%	289 178	94,4%	57 735	80,9%	28,4%
Transfers and subsidies	6 690	11 700	345	5,2%	958	14,3%	662	5,7%	1 655	14,1%	3 621	30,9%	368	32,6%	349,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	210 794	201 614	50 665	24,0%	49 909	23,7%	33 902	16,8%	54 965	27,3%	189 441	94,0%	93 246	91,6%	(41,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	9	-	254	-	58	-	61	-	383	-	6 390	-	(99,0%)
Surplus/(Deficit)	**125 677**	**64 158**	**(84 525)**	**-**	**62 292**	**-**	**126 439**	**-**	**(224 687)**	**-**	**(120 481)**	**-**	**(242 727)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	542 261	542 261	56 087	10,3%	42 586	7,9%	0	-	0	-	98 673	18,2%	17 050	106,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**(224 687)**		**(21 808)**		**(225 677)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**(224 687)**		**(21 808)**		**(225 677)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**(224 687)**		**(21 808)**		**(225 677)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**667 938**	**606 419**	**(28 438)**		**104 879**		**126 439**		**(224 687)**		**(21 808)**		**(225 677)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**654 598**	**602 896**	**80 442**	**12,3%**	**5 178**	**,8%**	**19 783**	**3,3%**	**33 668**	**5,6%**	**139 071**	**23,1%**	**40 997**	**62,5%**	**(17,9%)**
National Government	420 317	547 367	75 455	18,0%	3 772	,9%	10 687	2,0%	16 774	3,1%	106 688	19,5%	46 224	65,0%	(63,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**420 317**	**547 367**	**75 455**	**18,0%**	**3 772**	**,9%**	**10 687**	**2,0%**	**16 774**	**3,1%**	**106 688**	**19,5%**	**46 224**	**65,0%**	**(63,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	234 281	55 529	4 986	2,1%	1 406	,6%	9 096	16,4%	16 894	30,4%	32 382	58,3%	(5 227)	54,6%	(423,2%)
Capital Expenditure Functional	**654 598**	**602 896**	**80 442**	**12,3%**	**5 178**	**,8%**	**19 783**	**3,3%**	**33 668**	**5,6%**	**139 071**	**23,1%**	**40 997**	**62,5%**	**(17,9%)**
Municipal governance and administration	**34 600**	**7 500**	**45**	**,1%**	**315**	**,9%**	**400**	**5,3%**	**3 592**	**47,9%**	**4 352**	**58,0%**	**(4 404)**	**54,2%**	**(181,6%)**
Executive and Council	-	-	-	-	-	-	104	-	-	-	104	-	(1 982)	(1 955,6%)	(100,0%)
Finance and administration	34 600	7 500	45	,1%	315	,9%	296	3,9%	3 592	47,9%	4 248	56,6%	(2 422)	63,1%	(248,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**48 500**	**31 798**	**5 114**	**10,5%**	**-**	**-**	**2 555**	**8,0%**	**-**	**-**	**7 670**	**24,1%**	**3 055**	**57,9%**	**(100,0%)**
Community and Social Services	15 700	14 498	2 746	17,5%	-	-	2 555	17,6%	-	-	5 301	36,6%	-	5,4%	-
Sport And Recreation	9 800	4 600	-	-	-	-	-	-	-	-	-	-	-	16,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	23 000	12 700	2 369	10,3%	-	-	-	-	-	-	2 369	18,6%	3 055	77,9%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**205 293**	**246 609**	**29 723**	**14,5%**	**1 212**	**,6%**	**4 266**	**1,7%**	**11 439**	**4,6%**	**46 641**	**18,9%**	**16 401**	**66,0%**	**(30,3%)**
Planning and Development	14 202	1 550	-	-	-	-	-	-	-	-	-	-	-	24,6%	-
Road Transport	191 091	245 059	29 723	15,6%	1 212	,6%	4 266	1,7%	11 439	4,7%	46 641	19,0%	16 401	66,8%	(30,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**366 205**	**316 988**	**45 559**	**12,4%**	**3 651**	**1,0%**	**12 561**	**4,0%**	**18 638**	**5,9%**	**80 408**	**25,4%**	**25 945**	**61,1%**	**(28,2%)**
Energy sources	18 000	3 800	-	-	-	-	-	-	-	-	-	-	107	23,3%	(100,0%)
Water Management	239 826	226 310	42 895	17,9%	3 651	1,5%	7 241	3,2%	9 497	4,2%	63 284	28,0%	17 784	65,9%	(46,6%)
Waste Water Management	91 179	79 179	2 664	2,9%	-	-	4 526	5,7%	9 140	11,5%	16 330	20,6%	10 115	33,8%	(9,6%)
Waste Management	17 200	7 700	-	-	-	-	794	10,3%	-	-	794	10,3%	(2 061)	68,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**1 865 795**	**2 186 527**	**-**	**-**	**958 953**	**51,4%**	**84 695**	**3,9%**	**44 449**	**2,0%**	**1 088 097**	**49,8%**	**-**	**72,4%**	**(100,0%)**
Property rates	77 661	77 688	-	-	72 336	93,1%	18 758	24,1%	18 553	23,9%	109 647	141,1%	-	108,5%	(100,0%)
Service charges	46 072	46 072	-	-	6 514	14,1%	1 305	2,8%	877	1,9%	8 696	18,9%	-	7,1%	(100,0%)
Other revenue	55 634	376 339	-	-	29 739	53,5%	16 847	4,5%	8 478	2,3%	55 064	14,6%	-	16,9%	(100,0%)
Transfers and Subsidies - Operational	1 130 007	1 130 007	-	-	379 002	33,5%	12 569	1,1%	(191)	-	391 380	34,6%	-	101,2%	(100,0%)
Transfers and Subsidies - Capital	542 261	542 261	-	-	471 362	86,9%	35 216	6,5%	16 732	3,1%	523 310	96,5%	-	61,0%	(100,0%)
Interest	14 160	14 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 224 326)**	**(1 337 330)**	**(56 682)**	**4,6%**	**(537 507)**	**43,9%**	**(172 337)**	**12,9%**	**(146 560)**	**11,0%**	**(913 086)**	**68,3%**	**(58 596)**	**89,0%**	**150,1%**
Suppliers and employees	(1 212 676)	(1 327 670)	(56 682)	4,7%	(537 507)	44,3%	(172 337)	13,0%	(146 560)	11,0%	(913 086)	68,8%	(58 596)	89,9%	150,1%
Finance charges	(10 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 650)	(4 660)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	**641 469**	**849 197**	**(56 682)**	**(8,8%)**	**421 446**	**65,7%**	**(87 642)**	**(10,3%)**	**(102 111)**	**(12,0%)**	**175 011**	**20,6%**	**(58 596)**	**46,7%**	**74,3%**
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	**(752 788)**	**(693 330)**	-	-	**(140 663)**	**18,7%**	**(459 846)**	**66,3%**	**(7 953)**	**1,1%**	**(608 462)**	**87,8%**	-	**56,6%**	**(100,0%)**
Capital assets	(752 788)	(693 330)	-	-	(140 663)	18,7%	(459 846)	66,3%	(7 953)	1,1%	(608 462)	87,8%	-	56,6%	(100,0%)
Net Cash from/(used) Investing Activities	**(752 788)**	**(693 330)**	-	-	**(140 663)**	**18,7%**	**(459 846)**	**66,3%**	**(7 953)**	**1,1%**	**(608 462)**	**87,8%**	-	**56,6%**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(111 319)**	**155 867**	**(56 682)**	**50,9%**	**280 782**	**(252,2%)**	**(547 488)**	**(351,3%)**	**(110 063)**	**(70,6%)**	**(433 451)**	**(278,1%)**	**(58 596)**	**(192,3%)**	**87,8%**
Cash/cash equivalents at the year begin:	206 475	148 627	3 125	1,5%	108 506	52,6%	389 065	261,8%	(154 493)	(103,9%)	3 125	2,1%	202 924	(1,0%)	(176,1%)
Cash/cash equivalents at the year end:	**95 156**	**304 494**	**(48 385)**	**(50,8%)**	**388 629**	**408,4%**	**(158 651)**	**(52,1%)**	**(263 993)**	**(86,7%)**	**(263 993)**	**(86,7%)**	**144 545**	**60,1%**	**(282,6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 923	3,4%	57	-	10 497	1,6%	607 909	94,9%	640 385	19,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 022	3,0%	(95)	-	19 070	1,4%	1 275 313	95,6%	1 334 310	41,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	827	1,9%	(14)	-	368	,9%	41 473	97,2%	42 655	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 676	2,2%	14	-	888	1,2%	73 322	96,6%	75 900	2,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	126	5,8%	43	2,0%	1 979	92,1%	2 148	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	17 339	1,5%	(13)	-	17 296	1,5%	1 094 579	96,9%	1 129 201	34,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	0	-	19 489	100,0%	19 490	,6%	-	-	-	-
Total By Income Source	**81 787**	**2,5%**	**75**	**-**	**48 163**	**1,5%**	**3 114 064**	**96,0%**	**3 244 090**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 235	1,8%	56	-	11 232	1,1%	981 879	97,1%	1 011 403	31,2%	-	-	-	-
Commercial	6 088	2,4%	8	-	3 088	1,2%	245 062	96,4%	254 246	7,8%	-	-	-	-
Households	20 049	1,9%	(39)	-	13 352	1,3%	1 017 239	96,8%	1 050 601	32,4%	-	-	-	-
Other	37 416	4,0%	50	-	20 491	2,2%	869 883	93,8%	927 840	28,6%	-	-	-	-
Total By Customer Group	**81 787**	**2,5%**	**75**	**-**	**48 163**	**1,5%**	**3 114 064**	**96,0%**	**3 244 090**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	1,8%
PAYE deductions	14 268	99,0%	(10 692)	(74,2%)	10 646	73,9%	187	1,3%	14 409	7,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 753	73,9%	(19 683)	(98,6%)	13 085	65,5%	11 809	59,2%	19 964	9,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 206	117,2%	(5 160)	(23,1%)	(1 664)	(7,4%)	2 972	13,3%	22 353	11,1%
Auditor-General	-	-	-	-	-	-	(0)	100,0%	(0)	-
Other	13 671	9,7%	(24 191)	(17,1%)	(28 368)	(20,1%)	180 078	127,5%	141 189	70,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**68 898**	**34,2%**	**(59 727)**	**(29,6%)**	**(6 302)**	**(3,1%)**	**198 625**	**98,6%**	**201 495**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**4 464 919**	**5 155 668**	**1 289 582**	**28,9%**	**1 161 213**	**26,0%**	**1 054 738**	**20,5%**	**773 412**	**15,0%**	**4 278 946**	**83,0%**	**701 791**	**94,3%**	**10,2%**
Exchange Revenue															
Service charges - Electricity	1 654 533	1 784 533	446 746	27,0%	390 018	23,6%	400 675	22,5%	382 188	21,4%	1 619 628	90,8%	351 920	95,1%	8,6%
Service charges - Water	119 885	154 885	28 444	23,7%	29 853	24,9%	28 824	18,6%	35 295	22,8%	122 416	79,0%	29 940	89,0%	17,9%
Service charges - Waste Water Management	25 627	35 627	5 811	22,7%	6 956	27,1%	6 578	18,5%	6 546	18,4%	25 891	72,7%	7 409	102,3%	(11,7%)
Service charges - Waste Management	165 954	190 954	41 514	25,0%	41 466	25,0%	41 410	21,7%	41 614	21,8%	166 004	86,9%	38 793	97,9%	7,3%
Sale of Goods and Rendering of Services	14 931	21 931	3 367	22,5%	3 834	25,7%	2 581	11,8%	3 460	15,8%	13 243	60,4%	2 689	91,0%	28,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 674	34 488	6 254	11,4%	10 990	20,1%	15 843	45,9%	13 663	39,6%	46 749	135,6%	8 448	100,5%	61,7%
Interest earned from Current and Non Current Assets	10 407	10 407	2 689	25,8%	3 668	35,2%	2 723	26,2%	2 966	28,5%	12 045	115,7%	1 841	92,8%	61,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 832	26 832	1 460	25,0%	1 429	24,5%	1 404	5,2%	7 703	28,7%	11 996	44,7%	1 492	18,2%	416,4%
Licence and permits	158	2 758	46	29,3%	1 056	668,4%	169	6,1%	73	2,6%	1 345	48,8%	43	83,3%	71,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	178 228	200 894	12 657	7,1%	20 694	11,6%	11 733	5,8%	13 576	6,8%	58 660	29,2%	10 318	57,3%	31,6%
Non-Exchange Revenue															
Property rates	1 058 999	1 153 999	258 129	24,4%	260 195	24,6%	247 990	21,5%	253 051	21,9%	1 019 366	88,3%	238 673	97,0%	6,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 970	7 970	625	15,7%	846	21,3%	984	12,3%	1 091	13,7%	3 545	44,5%	853	99,3%	27,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 133 444	1 136 537	471 100	41,6%	379 022	33,4%	282 095	24,8%	855	,1%	1 133 072	99,7%	(2 644)	100,0%	(132,3%)
Interest	38 277	38 277	10 741	28,1%	11 185	29,2%	11 730	30,6%	11 333	29,6%	44 988	117,5%	12 016	99,6%	(5,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	355 577	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 248 686**	**4 337 198**	**1 061 805**	**25,0%**	**1 091 425**	**25,7%**	**1 092 404**	**25,2%**	**1 424 488**	**32,8%**	**4 670 122**	**107,7%**	**1 365 441**	**107,2%**	**4,3%**
Employee related costs	1 324 654	1 229 511	332 441	25,1%	330 102	24,9%	332 539	27,0%	339 908	27,6%	1 334 992	108,6%	325 401	101,6%	4,5%
Remuneration of councillors	74 777	62 777	15 657	20,9%	18 295	24,5%	16 315	26,0%	16 677	26,6%	66 944	106,6%	11 728	100,2%	42,2%
Bulk purchases - electricity	1 460 901	1 050 901	453 429	31,0%	358 850	24,6%	328 533	31,3%	392 570	37,4%	1 533 382	145,9%	344 070	105,0%	14,1%
Inventory consumed	86 246	311 929	15 342	17,8%	25 880	30,0%	30 904	9,9%	33 249	10,7%	105 375	33,8%	27 886	105,5%	19,2%
Debt impairment	161 406	237 923	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	565 840	891 273	138 490	24,5%	138 490	24,5%	138 490	15,5%	138 490	15,5%	553 959	62,2%	138 686	102,1%	(,1%)
Interest	74 684	35 457	9 927	13,3%	26 039	34,9%	42 082	118,7%	30 314	85,5%	108 363	305,6%	3	256,1%	1 159 151,2%
Contracted services	388 618	390 580	65 998	17,0%	130 418	33,6%	115 128	29,5%	288 732	73,9%	600 276	153,7%	220 420	109,4%	31,0%
Transfers and subsidies	860	24 871	-	-	196	22,8%	24 092	96,9%	(3 795)	(15,3%)	20 493	82,4%	26 954	2 232,9%	(114,1%)
Irrecoverable debts written off	15 395	-	422	2,7%	(1 373)	(8,9%)	5 859	-	64 593	-	69 501	-	193 163	1 063,0%	(66,6%)
Operational costs	95 307	101 976	30 099	31,6%	64 529	67,7%	58 461	57,3%	123 407	121,0%	276 495	271,1%	77 130	112,8%	60,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	343	-	343	-	-	-	(100,0%)
Surplus/(Deficit)	**216 233**	**818 471**	**227 777**	**-**	**69 789**	**-**	**(37 665)**	**-**	**(651 076)**	**-**	**(391 175)**	**-**	**(663 649)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	464 088	531 957	124 418	26,8%	183 435	39,5%	150 907	28,4%	22 721	4,3%	481 481	90,5%	13 895	82,2%	63,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2 285	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680 321**	**1 350 428**	**352 195**		**253 223**		**113 242**		**(628 355)**		**90 305**		**(647 468)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**115 910**	**15,5%**	**586 761**	**78,5%**	**37 307**	**76,0%**	**210,7%**
National Government	464 088	531 957	108 189	23,3%	162 779	35,1%	127 953	24,1%	33 860	6,4%	432 781	81,4%	11 136	74,5%	204,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	3 404	1 136	-	-	-	-	-	-	-	1 136	33,4%	(581)	(24,0%)	(100,0%)
Transfers recognised - capital	**464 088**	**535 361**	**109 325**	**23,6%**	**162 779**	**35,1%**	**127 953**	**23,9%**	**33 860**	**6,3%**	**433 917**	**81,1%**	**10 555**	**74,3%**	**220,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	192 500	212 273	15 690	8,2%	28 535	14,8%	26 570	12,5%	82 050	38,7%	152 844	72,0%	26 752	83,1%	206,7%
Capital Expenditure Functional	**656 588**	**747 634**	**125 014**	**19,0%**	**191 314**	**29,1%**	**154 523**	**20,7%**	**115 910**	**15,5%**	**586 761**	**78,5%**	**37 307**	**76,0%**	**210,7%**
Municipal governance and administration	**17 500**	**32 512**	**-**	**-**	**-**	**-**	**10 666**	**32,8%**	**31 382**	**96,5%**	**42 047**	**129,3%**	**13 685**	**79,9%**	**129,3%**
Executive and Council	-	850	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 500	31 662	-	-	-	-	10 666	33,7%	31 382	99,1%	42 047	132,8%	13 685	79,9%	129,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 800**	**25 550**	**-**	**-**	**-**	**-**	**3 444**	**13,5%**	**7 492**	**29,3%**	**10 935**	**42,8%**	**1 566**	**83,9%**	**378,4%**
Community and Social Services	17 000	18 500	-	-	-	-	651	3,5%	4 353	23,5%	5 004	27,0%	1 366	81,2%	218,6%
Sport And Recreation	6 000	6 000	-	-	-	-	2 793	46,6%	3 138	52,3%	5 932	98,9%	-	92,7%	(100,0%)
Public Safety	800	1 050	-	-	-	-	-	-	-	-	-	-	200	100,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**328 523**	**438 286**	**84 192**	**25,6%**	**129 159**	**39,3%**	**84 125**	**19,2%**	**30 843**	**7,0%**	**328 319**	**74,9%**	**2 665**	**68,6%**	**1 057,6%**
Planning and Development	-	79	-	-	-	-	-	-	-	-	-	-	1 070	1 356,4%	(100,0%)
Road Transport	328 523	438 207	84 192	25,6%	129 159	39,3%	84 125	19,2%	30 843	7,0%	328 319	74,9%	1 594	68,3%	1 834,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**285 765**	**250 285**	**40 822**	**14,3%**	**62 155**	**21,8%**	**56 288**	**22,5%**	**46 193**	**18,5%**	**205 459**	**82,1%**	**19 391**	**83,8%**	**138,2%**
Energy sources	68 765	68 819	12 731	18,5%	16 347	23,8%	16 716	24,3%	24 275	35,3%	70 069	101,8%	13 249	88,4%	83,2%
Water Management	120 700	55 917	7 723	6,4%	14 714	12,2%	11 687	20,9%	6 216	11,1%	40 339	72,1%	1 558	90,1%	299,0%
Waste Water Management	83 800	102 747	15 316	18,3%	29 571	35,3%	16 053	15,6%	13 490	13,1%	74 431	72,4%	4 584	63,7%	194,3%
Waste Management	12 500	22 802	5 053	40,4%	1 524	12,2%	11 832	51,9%	2 212	9,7%	20 620	90,4%	-	87,0%	(100,0%)
Other	**1 000**	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	**4 761 916**	**5 723 381**	**3 400 745**	**71,4%**	**3 848 439**	**80,8%**	**2 155 003**	**37,7%**	**854 415**	**14,9%**	**10 258 603**	**179,2%**	**886 629**	**136,2%**	**(3,6%)**
Property rates	1 006 049	1 108 817	1 895 049	188,4%	2 119 622	210,7%	664 886	60,0%	196 508	17,7%	4 876 064	439,8%	212 721	116,3%	(7,6%)
Service charges	1 867 698	2 044 747	433 573	23,2%	431 130	23,1%	543 853	26,6%	438 558	21,4%	1 847 114	90,3%	458 960	92,8%	(4,4%)
Other revenue	187 279	797 965	328 318	175,3%	809 939	432,5%	578 090	72,4%	216 058	27,1%	1 932 405	242,2%	213 603	2 177,2%	1,1%
Transfers and Subsidies - Operational	1 133 444	1 136 537	472 049	41,6%	377 878	33,3%	283 517	24,9%	-	-	1 133 444	99,7%	85	100,1%	(100,0%)
Transfers and Subsidies - Capital	464 088	531 957	272 550	58,7%	106 177	22,9%	81 928	15,4%	411	,1%	461 067	86,7%	-	97,8%	(100,0%)
Interest	103 358	103 358	(793)	(,8%)	3 693	3,6%	2 729	2,6%	2 880	2,8%	8 509	8,2%	1 260	6,5%	128,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 979 292)**	**(3 692 931)**	**(3 121 790)**	**78,5%**	**(2 916 473)**	**73,3%**	**(1 724 508)**	**46,7%**	**(1 292 849)**	**35,0%**	**(9 055 620)**	**245,2%**	**(1 274 442)**	**207,2%**	**1,4%**
Suppliers and employees	(3 903 749)	(3 641 376)	(3 121 790)	80,0%	(2 916 473)	74,7%	(1 724 508)	47,4%	(1 292 849)	35,5%	(9 055 620)	248,7%	(1 274 442)	209,0%	1,4%
Finance charges	(74 684)	(26 684)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(860)	(24 871)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	782 625	2 030 450	278 955	35,6%	931 966	119,1%	430 495	21,2%	(438 433)	(21,6%)	1 202 983	59,2%	(387 813)	(178,8%)	13,1%
Cash Flow from Investing Activities															
Receipts	-	1 075	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 075	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,5%	(37 307)	76,0%	210,7%
Capital assets	(656 588)	(747 634)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,5%	(37 307)	76,0%	210,7%
Net Cash from/(used) Investing Activities	(656 588)	(746 558)	(125 014)	19,0%	(191 314)	29,1%	(154 523)	20,7%	(115 910)	15,5%	(586 761)	78,6%	(37 307)	76,0%	210,7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(49)	-	(48)	-	(48)	-	(145)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(49)	-	(48)	-	(48)	-	(145)	-	-	-	(100,0%)
Payments	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	(26 076)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16 653)	(26 076)	-	-	(49)	,3%	(48)	,2%	(48)	,2%	(145)	,6%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	109 383	1 257 816	153 941	140,7%	740 604	677,1%	275 924	21,9%	(554 391)	(44,1%)	616 077	49,0%	(425 120)	(1 697,0%)	30,4%
Cash/cash equivalents at the year begin:	205 310	140 091	(65 727)	(32,0%)	294 032	143,2%	1 034 636	738,5%	1 310 559	935,5%	(65 727)	(46,9%)	(1 347 157)	100,2%	(197,3%)
Cash/cash equivalents at the year end:	314 694	1 397 907	294 032	93,4%	1 034 636	328,8%	1 310 559	93,8%	756 168	54,1%	756 168	54,1%	(1 772 276)	(550,7%)	(142,7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 907	8,2%	14	-	9 952	6,3%	134 282	85,4%	157 155	11,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77 654	30,2%	1 026	,4%	21 757	8,5%	156 392	60,9%	256 828	18,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 346	11,1%	463	,1%	24 650	4,8%	432 792	84,0%	515 251	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 719	9,2%	0	-	1 414	4,8%	25 379	86,0%	29 512	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 908	6,9%	73	-	6 601	3,8%	154 074	89,2%	172 656	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	138	3,5%	-	-	230	5,8%	3 599	90,7%	3 967	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	9 234	5,0%	5	-	8 711	4,7%	168 487	90,4%	186 437	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 635	6,4%	1 111	2,0%	6 293	11,1%	45 905	80,6%	56 944	4,1%	-	-	-	-
Total By Income Source	**175 541**	**12,7%**	**2 692**	**,2%**	**79 608**	**5,8%**	**1 120 910**	**81,3%**	**1 378 750**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	29 625	11,4%	5	-	22 796	8,8%	207 434	79,8%	259 861	18,8%	-	-	-	-
Commercial	66 706	21,6%	1 232	,4%	21 497	7,0%	219 542	71,1%	308 977	22,4%	-	-	-	-
Households	75 675	9,8%	1 453	,2%	32 471	4,2%	661 770	85,8%	771 369	55,9%	-	-	-	-
Other	3 534	9,2%	2	-	2 844	7,4%	32 163	83,4%	38 543	2,8%	-	-	-	-
Total By Customer Group	**175 541**	**12,7%**	**2 692**	**,2%**	**79 608**	**5,8%**	**1 120 910**	**81,3%**	**1 378 750**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	213 918	12,8%	129 735	7,8%	124 419	7,4%	1 203 442	72,0%	1 671 513	64,6%
Bulk Water	337	,1%	877	,3%	196	,1%	288 445	99,5%	289 856	11,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 030	3,9%	7 537	1,2%	25 058	4,0%	565 429	90,9%	622 054	24,0%
Auditor-General	-	-	-	-	-	-	4 213	100,0%	4 213	,2%
Other	178	11,5%	61	3,9%	4	,3%	1 306	84,3%	1 549	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**238 463**	**9,2%**	**138 210**	**5,3%**	**149 678**	**5,8%**	**2 062 835**	**79,7%**	**2 589 185**	**100,0%**

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Mr Sabelo Abednigo Dube	013 759 9024

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**379 583**	**392 527**	**126 656**	**33,4%**	**122 123**	**32,2%**	**75 615**	**19,3%**	**7 803**	**2,0%**	**332 196**	**84,6%**	**(1 045)**	**78,6%**	**(846,8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	70	34	-	32	-	-	-	(16)	(23,4%)	50	71,0%	(757)	66,7%	(97,8%)
Agency services	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 640	5 760	47	,5%	2 676	27,8%	70	1,2%	1 915	33,2%	4 707	81,7%	3 795	96,4%	(49,5%)
Dividends	173	203	-	-	486	280,7%	(486)	(239,2%)	204	100,4%	204	100,4%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 613	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	2 000	2 000	-	-	-	-	-	-	-	-	-	-	741	59,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 311	591	191	14,5%	42	3,2%	199	33,6%	196	33,3%	627	106,2%	115	42,0%	70,7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	1 000	-	-	-	-	-	-	-	-	-	-	661	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	363 846	382 403	126 385	34,7%	118 887	32,7%	75 832	19,8%	5 489	1,4%	326 593	85,4%	(5 615)	78,5%	(197,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	0	-	-	-	15	-	15	-	15	-	2,3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**314 776**	**317 274**	**75 628**	**24,0%**	**88 136**	**28,0%**	**69 421**	**21,9%**	**72 030**	**22,7%**	**305 215**	**96,2%**	**77 469**	**99,3%**	**(7,0%)**
Employee related costs	176 965	169 185	41 438	23,4%	40 124	22,7%	40 235	23,8%	41 442	24,5%	163 238	96,5%	40 582	98,8%	2,1%
Remuneration of councillors	22 510	21 585	4 648	20,7%	5 799	25,8%	5 371	24,9%	5 242	24,3%	21 061	97,6%	3 818	90,6%	37,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 588	2 138	627	39,5%	775	48,8%	257	12,0%	523	24,5%	2 183	102,1%	1 137	137,1%	(54,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 241	12 090	-	-	6 537	63,8%	2 493	20,6%	3 891	32,2%	12 922	106,9%	2 540	98,2%	53,2%
Interest	9 260	9 120	0	-	4 832	52,2%	-	-	4 428	48,6%	9 260	101,5%	5 093	100,0%	(13,1%)
Contracted services	44 017	44 905	13 881	31,5%	10 607	24,1%	9 995	22,3%	6 409	14,3%	40 891	91,1%	11 556	95,8%	(44,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	(187)	132,4%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	50 196	58 251	15 035	30,0%	19 461	38,8%	11 069	19,0%	10 096	17,3%	55 661	95,6%	12 930	101,9%	(21,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 807**	**75 252**	**51 028**	**-**	**33 987**	**-**	**6 193**	**-**	**(64 227)**	**-**	**26 981**	**-**	**(78 514)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 639	2 639	-	-	702	26,6%	-	-	1 244	47,1%	1 946	73,7%	1 443	100,0%	(13,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**(62 983)**		**28 927**		**(77 071)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**(62 983)**		**28 927**		**(77 071)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**(62 983)**		**28 927**		**(77 071)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 446**	**77 891**	**51 028**		**34 689**		**6 193**		**(62 983)**		**28 927**		**(77 071)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**81 617**	**97 018**	**8 612**	**10,6%**	**19 092**	**23,4%**	**10 779**	**11,1%**	**22 412**	**23,1%**	**60 895**	**62,8%**	**36 391**	**75,3%**	**(38,4%)**
National Government	54 167	73 439	5 803	10,7%	12 728	23,5%	2 897	3,9%	18 359	25,0%	39 787	54,2%	516	86,7%	3 461,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**54 167**	**73 439**	**5 803**	**10,7%**	**12 728**	**23,5%**	**2 897**	**3,9%**	**18 359**	**25,0%**	**39 787**	**54,2%**	**516**	**86,7%**	**3 461,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 450	23 579	2 809	10,2%	6 364	23,2%	7 881	33,4%	4 054	17,2%	21 108	89,5%	35 876	75,1%	(88,7%)
Capital Expenditure Functional	**81 617**	**97 018**	**8 612**	**10,6%**	**19 092**	**23,4%**	**13 731**	**14,2%**	**22 412**	**23,1%**	**63 847**	**65,8%**	**36 391**	**75,3%**	**(38,4%)**
Municipal governance and administration	**10 050**	**11 605**	**2 894**	**28,8%**	**4 093**	**40,7%**	**1 947**	**16,8%**	**652**	**5,6%**	**9 586**	**82,6%**	**4 736**	**81,9%**	**(86,2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	225	115,0%	(100,0%)
Finance and administration	10 050	11 605	2 894	28,8%	4 093	40,7%	1 947	16,8%	652	5,6%	9 586	82,6%	4 511	78,9%	(85,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 595**	**12 241**	**331**	**2,1%**	**1 785**	**11,4%**	**5 191**	**42,4%**	**4 190**	**34,2%**	**11 498**	**93,9%**	**5 484**	**93,5%**	**(23,6%)**
Planning and Development	2 100	1 990	-	-	584	27,8%	900	45,2%	464	23,3%	1 949	97,9%	1 020	98,8%	(54,5%)
Road Transport	11 795	9 751	331	2,8%	1 201	10,2%	4 291	44,0%	3 226	33,1%	9 049	92,8%	4 464	91,9%	(27,7%)
Environmental Protection	1 700	500	-	-	-	-	-	-	500	100,0%	500	100,0%	-	-	(100,0%)
Trading Services	**55 973**	**73 173**	**5 387**	**9,6%**	**13 214**	**23,6%**	**6 593**	**9,0%**	**17 570**	**24,0%**	**42 763**	**58,4%**	**26 172**	**70,7%**	**(32,9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	54 373	70 420	5 198	9,6%	12 357	22,7%	4 916	7,0%	17 570	25,0%	40 041	56,9%	26 054	70,3%	(32,6%)
Waste Water Management	1 600	2 753	189	11,8%	856	53,5%	1 677	60,9%	-	-	2 723	98,9%	118	81,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**401 437**	**414 381**	**293 135**	**73,0%**	**244 400**	**60,9%**	**354 179**	**85,5%**	**81 280**	**19,6%**	**972 994**	**234,8%**	**62 008**	**118,7%**	**31,1%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 138	41 932	151 516	602,7%	123 017	489,4%	94 337	225,0%	12 527	29,9%	381 398	909,6%	52 813	110,4%	(76,3%)
Transfers and Subsidies - Operational	311 983	311 983	130 569	41,9%	103 129	33,1%	253 915	81,4%	39 690	12,7%	527 303	169,0%	-	103,4%	(100,0%)
Transfers and Subsidies - Capital	54 502	54 502	11 003	20,2%	15 093	27,7%	6 327	11,6%	26 944	49,4%	59 366	108,9%	5 399	2 428,4%	399,0%
Interest	9 640	5 760	47	,5%	2 676	27,8%	86	1,5%	1 915	33,2%	4 723	82,0%	3 795	91,2%	(49,5%)
Dividends	173	203	-	-	486	280,7%	(486)	(239,2%)	204	100,4%	204	100,4%	-	-	(100,0%)
Payments	**(304 181)**	**(299 196)**	**(112 176)**	**36,9%**	**(130 539)**	**42,9%**	**(153 407)**	**51,3%**	**(214 323)**	**71,6%**	**(610 444)**	**204,0%**	**(143 279)**	**166,9%**	**49,6%**
Suppliers and employees	(294 921)	(289 937)	(112 176)	38,0%	(130 539)	44,3%	(153 407)	52,9%	(214 323)	73,9%	(610 444)	210,5%	(143 279)	172,9%	49,6%
Finance charges	(9 260)	(9 260)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	97 256	115 184	180 959	186,1%	113 861	117,1%	200 772	174,3%	(133 043)	(115,5%)	362 550	314,8%	(81 271)	,8%	63,7%
Cash Flow from Investing Activities															
Receipts	-	-	(451)	-	(162)	-	2 982	-	(1 062)	-	1 307	-	(3 748)	-	(71,7%)
Proceeds on disposal of PPE	-	-	-	-	0	-	-	-	15	-	15	-	15	-	2,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(451)	-	(162)	-	2 982	-	(1 077)	-	1 292	-	(3 763)	-	(71,4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 617)	(97 018)	(8 612)	10,6%	(19 092)	23,4%	(13 731)	14,2%	(22 412)	23,1%	(63 847)	65,8%	(36 391)	75,3%	(38,4%)
Capital assets	(81 617)	(97 018)	(8 612)	10,6%	(19 092)	23,4%	(13 731)	14,2%	(22 412)	23,1%	(63 847)	65,8%	(36 391)	75,3%	(38,4%)
Net Cash from/(used) Investing Activities	(81 617)	(97 018)	(9 063)	11,1%	(19 254)	23,6%	(10 749)	11,1%	(23 474)	24,2%	(62 540)	64,5%	(40 139)	78,4%	(41,5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12 105)	(12 105)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 533	6 061	171 897	4 864,8%	94 608	2 677,5%	190 023	3 135,3%	(156 517)	(2 582,5%)	300 010	4 950,0%	(121 411)	474,7%	28,9%
Cash/cash equivalents at the year begin:	65 602	10 675	-	-	182 572	278,3%	277 179	2 596,4%	467 203	4 376,5%	-	-	68 071	61,6%	586,3%
Cash/cash equivalents at the year end:	69 136	16 736	182 572	264,1%	277 179	400,9%	467 203	2 791,6%	310 686	1 856,4%	310 686	1 856,4%	(53 340)	(86,3%)	(682,5%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	264	100,0%	-	-	-	-	-	-	264	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	264	100,0%	-	-	-	-	-	-	264	100,0%

Contact Details

Municipal Manager	Dr Mapule Mkhatshwa	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**28 775 116**	**30 856 275**	**7 642 273**	**26,6%**	**7 317 899**	**25,4%**	**6 671 503**	**21,6%**	**4 909 811**	**15,9%**	**26 541 486**	**86,0%**	**4 092 878**	**85,0%**	**20,0%**
Exchange Revenue															
Service charges - Electricity	7 476 886	7 791 863	1 852 031	24,8%	1 558 658	20,8%	1 679 525	21,6%	1 689 536	21,7%	6 779 750	87,0%	1 360 725	80,1%	24,2%
Service charges - Water	2 377 519	2 367 888	481 100	20,2%	468 302	19,7%	499 903	21,1%	420 890	17,8%	1 870 195	79,0%	388 729	73,5%	8,3%
Service charges - Waste Water Management	777 580	834 984	187 478	24,1%	185 125	23,8%	184 638	22,1%	186 758	22,4%	743 999	89,1%	150 210	92,9%	24,3%
Service charges - Waste Management	969 552	1 006 276	222 792	23,0%	227 354	23,4%	223 637	22,2%	232 822	23,1%	906 604	90,1%	185 515	89,4%	25,5%
Sale of Goods and Rendering of Services	119 404	127 637	21 843	18,3%	20 328	17,0%	17 967	14,1%	23 814	18,7%	83 951	65,8%	15 522	17,1%	53,4%
Agency services	67 791	55 572	19 752	29,1%	20 649	30,5%	13 346	24,0%	17 191	30,9%	70 938	127,6%	16 167	69,0%	6,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 392 471	1 208 464	268 797	19,3%	275 992	19,8%	278 318	23,0%	331 408	27,4%	1 154 514	95,5%	309 846	95,9%	7,0%
Interest earned from Current and Non Current Assets	226 787	194 804	24 997	11,0%	26 479	11,7%	27 766	14,3%	58 777	30,2%	138 020	70,9%	54 355	83,0%	8,1%
Dividends	408	6 402	1 589	389,6%	2 049	502,4%	971	15,2%	1 567	24,5%	6 177	96,5%	-	10,8%	(100,0%)
Rent on Land	19 953	19 955	5 251	26,3%	4 879	24,5%	5 060	25,4%	5 073	25,4%	20 263	101,5%	3 122	97,1%	62,5%
Rental from Fixed Assets	78 960	87 777	16 655	21,1%	13 195	16,7%	14 671	16,7%	22 116	25,2%	66 636	75,9%	1 008	50,7%	2 094,8%
Licence and permits	29 902	18 535	1 681	5,6%	3 740	12,5%	1 564	8,4%	3 186	17,2%	10 172	54,9%	3 856	59,5%	(17,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	465 649	798 294	26 055	5,6%	33 740	7,2%	164 835	20,6%	(808)	(,1%)	223 822	28,0%	47 274	44,3%	(101,7%)
Non-Exchange Revenue															
Property rates	4 677 851	5 000 514	1 114 458	23,8%	1 340 551	28,7%	1 246 947	24,9%	1 245 298	24,9%	4 947 255	98,9%	914 445	90,4%	36,2%
Surcharges and Taxes	33 486	33 486	20 831	62,2%	40 932	122,2%	40 506	121,0%	(38 362)	(114,6%)	63 906	190,8%	16 712	89,6%	(329,6%)
Fines, penalties and forfeits	137 052	193 160	18 878	13,8%	23 261	17,0%	13 765	7,1%	41 280	21,4%	97 183	50,3%	32 063	60,0%	28,7%
Licences or permits	18 806	12 705	533	2,8%	3 455	18,4%	1 142	9,0%	3 635	28,6%	8 764	69,0%	2 860	41,1%	27,1%
Transfer and subsidies - Operational	8 964 503	9 672 043	3 205 697	35,8%	2 811 320	31,4%	1 929 389	19,9%	542 151	5,6%	8 488 557	87,8%	509 528	93,1%	6,4%
Interest	505 194	591 679	132 975	26,3%	109 508	21,7%	219 557	37,1%	92 507	15,6%	554 548	93,7%	73 608	63,8%	25,7%
Fuel Levy	377 017	377 017	-	-	125 673	33,3%	94 254	25,0%	-	-	219 927	58,3%	-	100,0%	-
Operational Revenue	13 710	66 929	17 563	128,1%	16 430	119,8%	13 681	20,4%	17 382	26,0%	65 055	97,2%	2 294	94,5%	657,8%
Gains on disposal of Assets	24 074	20 074	1 319	5,5%	55	,2%	22	,1%	926	4,6%	2 322	11,6%	(15 989)	(71,9%)	(105,8%)
Other Gains	20 563	370 219	0	-	6 226	30,3%	39	-	12 666	3,4%	18 930	5,1%	21 029	438,4%	(39,8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**30 519 627**	**32 230 154**	**6 525 671**	**21,4%**	**7 164 665**	**23,5%**	**6 896 095**	**21,4%**	**8 376 318**	**26,0%**	**28 962 750**	**89,9%**	**6 436 376**	**84,2%**	**30,1%**
Employee related costs	8 622 452	8 498 746	1 819 069	21,1%	2 172 605	25,2%	1 934 075	22,8%	2 526 920	29,7%	8 452 669	99,5%	1 861 463	93,7%	35,7%
Remuneration of councillors	485 544	482 946	96 352	19,8%	121 521	25,0%	128 527	26,6%	113 428	23,5%	459 828	95,2%	90 100	93,4%	25,9%
Bulk purchases - electricity	6 857 787	6 854 346	2 430 842	35,4%	1 772 253	25,8%	1 580 872	23,1%	2 139 971	31,2%	7 923 937	115,6%	1 675 862	100,1%	27,7%
Inventory consumed	1 621 789	1 993 876	322 839	19,9%	414 517	25,6%	485 478	24,3%	536 851	26,9%	1 759 684	88,3%	517 657	96,9%	3,7%
Debt impairment	3 636 264	3 150 108	6	-	35	-	416 264	13,2%	41	-	416 347	13,2%	(421 195)	(2,6%)	(100,0%)
Depreciation and amortisation	2 443 091	2 759 466	327 043	13,4%	598 209	24,5%	368 084	13,3%	153 843	5,6%	1 447 178	52,4%	171 312	53,6%	(10,2%)
Interest	666 560	742 720	132 557	19,9%	231 389	34,7%	327 968	44,2%	324 669	43,7%	1 016 583	136,9%	88 439	111,8%	267,1%
Contracted services	3 148 598	3 721 081	671 206	21,3%	1 007 413	32,0%	799 199	21,5%	1 285 396	34,5%	3 763 214	101,1%	1 129 191	92,9%	13,8%
Transfers and subsidies	694 022	1 413 788	251 566	36,2%	300 036	43,2%	125 610	8,9%	189 840	13,4%	867 052	61,3%	349 123	98,2%	(45,6%)
Irrecoverable debts written off	317 696	495 969	7 823	2,5%	29 760	9,4%	249 608	50,3%	451 893	91,1%	739 083	149,0%	345 037	113,7%	31,0%
Operational costs	2 018 364	2 077 668	466 361	23,1%	569 740	28,2%	421 076	20,3%	617 887	29,7%	2 075 063	99,9%	594 713	91,3%	3,9%
Losses on disposal of Assets	4 000	29 338	-	-	(59 126)	(1 478,2%)	59 196	201,8%	2 181	7,4%	2 251	7,7%	117	58,8%	1 762,2%
Other Losses	3 461	10 102	9	,3%	6 314	182,4%	138	1,4%	33 400	330,6%	39 862	394,6%	34 558	1 183,4%	(3,4%)
Surplus/(Deficit)	**(1 744 511)**	**(1 373 879)**	**1 116 602**	**-**	**153 234**	**-**	**(224 592)**	**-**	**(3 466 507)**	**-**	**(2 421 263)**	**-**	**(2 343 499)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 418 808	3 523 520	530 653	15,5%	623 208	18,2%	475 463	13,5%	678 604	19,3%	2 307 928	65,5%	465 905	71,2%	45,7%
Transfers and subsidies - capital (in-kind)	129 417	129 417	-	-	371	,3%	-	-	3 877	3,0%	4 248	3,3%	(101)	(,2%)	(3 920,2%)
Surplus/(Deficit) after capital transfers and contributions	**1 803 715**	**2 279 058**	**1 647 254**		**776 813**		**250 871**		**(2 784 026)**		**(109 088)**		**(1 877 695)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 803 715**	**2 279 058**	**1 647 254**		**776 813**		**250 871**		**(2 784 026)**		**(109 088)**		**(1 877 695)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 803 715**	**2 279 058**	**1 647 254**		**776 813**		**250 871**		**(2 784 026)**		**(109 088)**		**(1 877 695)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	60	-	9	-	13	-	(86)	-	(4)	-	(93)	119,1%	(6,9%)
Surplus/(Deficit) for the year	**1 803 715**	**2 279 058**	**1 647 315**		**776 822**		**250 884**		**(2 784 112)**		**(109 092)**		**(1 877 787)**		

Part 2: Capital Revenue and Expenditure

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**4 255 497**	**4 632 875**	**672 180**	**15,8%**	**923 704**	**21,7%**	**574 058**	**12,4%**	**1 000 234**	**21,6%**	**3 170 177**	**68,4%**	**841 877**	**74,7%**	**18,8%**
National Government	3 322 298	3 795 405	594 543	17,9%	802 257	24,1%	457 827	12,1%	727 064	19,2%	2 581 692	68,0%	665 021	77,3%	9,3%
Provincial Government	-	11 826	-	-	-	-	15 049	127,3%	9 283	78,5%	24 331	205,7%	2 793	89,5%	232,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	3 404	1 136	-	-	-	-	-	-	-	1 136	33,4%	(581)	(22,8%)	(100,0%)
Transfers recognised - capital	**3 322 298**	**3 810 635**	**595 678**	**17,9%**	**802 257**	**24,1%**	**472 876**	**12,4%**	**736 347**	**19,3%**	**2 607 159**	**68,4%**	**667 233**	**77,3%**	**10,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	85,5%	-
Internally generated funds	933 199	822 241	76 502	8,2%	121 447	13,0%	101 182	12,3%	263 887	32,1%	563 018	68,5%	174 644	64,6%	51,1%
Capital Expenditure Functional	**4 259 067**	**4 640 709**	**672 220**	**15,8%**	**924 526**	**21,7%**	**581 615**	**12,5%**	**1 007 115**	**21,7%**	**3 185 477**	**68,6%**	**856 609**	**75,2%**	**17,6%**
Municipal governance and administration	**203 210**	**207 605**	**24 449**	**12,0%**	**25 936**	**12,8%**	**29 017**	**14,0%**	**98 779**	**47,6%**	**178 181**	**85,8%**	**42 963**	**63,7%**	**129,9%**
Executive and Council	8 425	12 823	875	10,4%	3 231	38,4%	590	4,6%	2 734	21,3%	7 429	57,9%	(2 327)	8,9%	(217,5%)
Finance and administration	194 575	194 632	23 575	12,1%	22 705	11,7%	28 427	14,6%	96 045	49,3%	170 752	87,7%	45 249	64,9%	112,3%
Internal audit	210	150	-	-	-	-	-	-	-	-	-	-	41	31,3%	(100,0%)
Community and Public Safety	**317 781**	**320 794**	**17 789**	**5,6%**	**36 747**	**11,6%**	**45 959**	**14,3%**	**67 713**	**21,1%**	**168 209**	**52,4%**	**30 877**	**60,7%**	**119,3%**
Community and Social Services	116 645	130 466	10 926	9,4%	25 717	22,0%	28 744	22,0%	35 902	27,5%	101 288	77,6%	16 845	59,8%	113,1%
Sport And Recreation	65 878	56 048	4 466	6,8%	9 974	15,1%	5 841	10,4%	18 378	32,8%	38 659	69,0%	5 454	59,9%	236,9%
Public Safety	17 600	28 580	29	,2%	1 056	6,0%	9 363	32,8%	12 025	42,1%	22 474	78,6%	5 367	48,9%	124,1%
Housing	23 000	12 700	2 369	10,3%	-	-	-	-	-	-	2 369	18,6%	3 055	77,9%	(100,0%)
Health	94 658	93 000	-	-	-	-	2 011	2,2%	1 408	1,5%	3 419	3,7%	155	26,6%	807,8%
Economic and Environmental Services	**1 561 585**	**1 712 777**	**269 543**	**17,3%**	**347 875**	**22,3%**	**242 820**	**14,2%**	**339 997**	**19,9%**	**1 200 235**	**70,1%**	**346 862**	**76,4%**	**(2,0%)**
Planning and Development	528 481	533 295	77 699	14,7%	128 375	24,3%	72 500	13,6%	188 352	35,3%	466 926	87,6%	183 493	80,2%	2,6%
Road Transport	1 028 994	1 176 616	191 844	18,6%	219 135	21,3%	170 212	14,5%	151 354	12,9%	732 546	62,3%	163 034	74,8%	(7,2%)
Environmental Protection	4 110	2 865	-	-	365	8,9%	108	3,8%	290	10,1%	763	26,6%	335	21,8%	(13,3%)
Trading Services	**2 175 391**	**2 398 434**	**360 438**	**16,6%**	**513 931**	**23,6%**	**263 819**	**11,0%**	**500 626**	**20,9%**	**1 638 815**	**68,3%**	**435 907**	**76,4%**	**14,8%**
Energy sources	345 490	391 249	68 503	19,8%	103 408	29,9%	50 771	13,0%	105 664	27,0%	328 345	83,9%	89 006	80,0%	18,7%
Water Management	1 183 029	1 282 971	189 249	16,0%	230 392	19,5%	112 302	8,8%	251 513	19,6%	783 457	61,1%	246 774	77,2%	1,9%
Waste Water Management	524 797	614 191	88 338	16,8%	143 312	27,3%	86 879	14,1%	118 786	19,3%	437 314	71,2%	102 101	73,3%	16,3%
Waste Management	122 076	110 022	14 349	11,8%	36 818	30,2%	13 868	12,6%	24 663	22,4%	89 698	81,5%	(1 974)	62,3%	(1 349,7%)
Other	**1 100**	**1 100**	**-**	**-**	**38**	**3,4%**	**-**	**-**	**-**	**-**	**38**	**3,4%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2024/25												2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**29 741 938**	**31 156 072**	**10 149 948**	**34,1%**	**10 543 868**	**35,5%**	**6 949 274**	**22,3%**	**4 038 778**	**13,0%**	**31 681 867**	**101,7%**	**3 351 754**	**92,6%**	**20,5%**
Property rates	4 040 696	4 202 779	2 356 078	58,3%	2 753 907	68,2%	1 190 457	28,3%	784 484	18,7%	7 084 926	168,6%	668 166	83,9%	17,4%
Service charges	11 156 067	10 989 790	1 940 806	17,4%	2 052 904	18,4%	2 054 141	18,7%	2 029 914	18,5%	8 077 764	73,5%	1 690 142	67,0%	20,1%
Other revenue	1 392 274	2 411 410	1 612 176	115,8%	1 491 945	107,2%	1 096 504	45,5%	537 036	22,3%	4 737 661	196,5%	727 832	219,6%	(26,2%)
Transfers and Subsidies - Operational	9 264 832	9 538 491	3 068 825	33,1%	2 922 076	31,5%	1 851 076	19,4%	451 918	4,7%	8 293 894	87,0%	217 450	101,3%	107,8%
Transfers and Subsidies - Capital	3 451 837	3 588 512	1 159 934	33,6%	1 287 106	37,3%	722 898	20,1%	188 712	5,3%	3 358 649	93,6%	31 343	95,8%	502,1%
Interest	436 032	424 861	12 023	2,8%	35 304	8,1%	34 648	8,2%	46 294	10,9%	128 270	30,2%	16 821	21,6%	175,2%
Dividends	198	228	106	53,7%	627	316,4%	(450)	(197,1%)	420	184,3%	704	308,6%	-	-	(100,0%)
Payments	**(24 565 198)**	**(25 662 693)**	**(6 439 382)**	**26,2%**	**(6 550 039)**	**26,7%**	**(4 326 711)**	**16,9%**	**(3 787 194)**	**14,8%**	**(21 103 325)**	**82,2%**	**(3 293 746)**	**78,2%**	**15,0%**
Suppliers and employees	(24 069 590)	(25 072 519)	(6 439 382)	26,8%	(6 550 039)	27,2%	(4 326 711)	17,3%	(3 787 194)	15,1%	(21 103 325)	84,2%	(3 293 746)	79,8%	15,0%
Finance charges	(479 033)	(544 898)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 575)	(45 276)	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Cash from/(used) Operating Activities	5 176 740	5 493 379	3 710 566	71,7%	3 993 828	77,1%	2 622 563	47,7%	251 584	4,6%	10 578 542	192,6%	58 008	203,5%	333,7%
Cash Flow from Investing Activities															
Receipts	-	1 075	(24 131)	-	24 893	-	2 982	277,3%	(260)	(24,2%)	3 484	324,0%	(3 657)	118,4%	(92,9%)
Proceeds on disposal of PPE	-	-	1 320	-	55	-	-	-	920	-	2 294	-	105	4,8%	775,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 075	(451)	-	(162)	-	2 982	277,3%	(1 077)	(100,2%)	1 292	120,2%	(3 763)	-	(71,4%)
Decrease (increase) in non-current investments	-	-	(25 000)	-	25 000	-	-	-	(103)	-	(103)	-	-	-	(100,0%)
Payments	(4 276 368)	(4 352 297)	(738 744)	17,3%	(1 054 470)	24,7%	(1 060 936)	24,4%	(933 121)	21,4%	(3 787 271)	87,0%	(733 965)	78,5%	27,1%
Capital assets	(4 276 368)	(4 352 297)	(738 744)	17,3%	(1 054 470)	24,7%	(1 060 936)	24,4%	(933 121)	21,4%	(3 787 271)	87,0%	(733 965)	78,5%	27,1%
Net Cash from/(used) Investing Activities	(4 276 368)	(4 351 221)	(762 875)	17,8%	(1 029 577)	24,1%	(1 057 954)	24,3%	(933 381)	21,5%	(3 783 788)	87,0%	(737 622)	78,4%	26,5%
Cash Flow from Financing Activities															
Receipts	1 323	1 382	2 742	207,3%	3 240	244,9%	2 663	192,7%	4 091	296,0%	12 735	921,6%	3	,1%	152 077,5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 056	1 056	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	267	326	2 742	1 028,1%	3 240	1 215,0%	2 663	817,6%	4 091	1 255,8%	12 735	3 909,6%	3	3,9%	152 077,5%
Payments	(163 892)	(173 315)	-	-	(67 221)	41,0%	48 932	(28,2%)	(67 221)	38,8%	(85 511)	49,3%	(69 373)	109,3%	(3,1%)
Repayment of borrowing	(163 892)	(173 315)	-	-	(67 221)	41,0%	48 932	(28,2%)	(67 221)	38,8%	(85 511)	49,3%	(69 373)	109,3%	(3,1%)
Net Cash from/(used) Financing Activities	(162 569)	(171 933)	2 742	(1,7%)	(63 982)	39,4%	51 595	(30,0%)	(63 131)	36,7%	(72 776)	42,3%	(69 370)	115,2%	(9,0%)
Net Increase/(Decrease) in cash held	737 802	970 224	2 950 433	399,9%	2 900 269	393,1%	1 616 204	166,6%	(744 928)	(76,8%)	6 721 978	692,8%	(748 985)	(193,4%)	(,5%)
Cash/cash equivalents at the year begin:	1 829 733	1 505 446	372 032	20,3%	3 752 647	205,1%	6 654 129	442,0%	8 338 837	553,9%	372 032	24,7%	5 159 851	57,1%	61,6%
Cash/cash equivalents at the year end:	2 567 535	2 475 671	3 595 756	140,0%	6 653 693	259,1%	8 267 433	333,9%	7 528 429	304,1%	7 528 429	304,1%	4 411 907	369,7%	70,6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	188 283	2,7%	97 437	1,4%	105 603	1,5%	6 661 917	94,5%	7 053 241	21,7%	(159 348)	(2,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	398 992	9,3%	124 436	2,9%	129 618	3,0%	3 614 653	84,7%	4 267 699	13,2%	(55 951)	(1,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	408 184	5,9%	161 976	2,3%	188 947	2,7%	6 172 981	89,0%	6 932 087	21,4%	(31 791)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	73 145	3,0%	42 466	1,8%	40 184	1,7%	2 244 456	93,5%	2 400 251	7,4%	(58 276)	(2,4%)	-	-
Receivables from Exchange Transactions - Waste Management	81 489	3,1%	43 426	1,7%	47 596	1,8%	2 446 022	93,4%	2 618 533	8,1%	(58 711)	(2,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	139	,7%	229	1,1%	274	1,3%	20 129	96,9%	20 772	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	158 407	2,2%	129 152	1,8%	154 154	2,2%	6 613 398	93,7%	7 055 111	21,7%	(37 040)	(,5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 639	,9%	6 777	,3%	14 648	,7%	2 062 529	98,1%	2 102 594	6,5%	(34 731)	(1,7%)	-	-
Total By Income Source	**1 327 278**	**4,1%**	**605 900**	**1,9%**	**681 025**	**2,1%**	**29 836 086**	**91,9%**	**32 450 288**	**100,0%**	**(435 848)**	**(1,3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	121 594	4,9%	40 123	1,6%	69 203	2,8%	2 254 181	90,7%	2 485 100	7,7%	(3 054)	(,1%)	-	-
Commercial	555 826	4,5%	262 373	2,1%	263 379	2,1%	11 203 808	91,2%	12 285 386	37,9%	(1 206)	-	-	-
Households	608 828	3,6%	303 329	1,8%	325 092	1,9%	15 475 482	92,6%	16 712 731	51,5%	(431 587)	(2,6%)	-	-
Other	41 030	4,2%	75	-	23 351	2,4%	902 615	93,3%	967 071	3,0%	-	-	-	-
Total By Customer Group	**1 327 278**	**4,1%**	**605 900**	**1,9%**	**681 025**	**2,1%**	**29 836 086**	**91,9%**	**32 450 288**	**100,0%**	**(435 848)**	**(1,3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 935 479	11,9%	641 747	3,9%	381 592	2,3%	13 327 762	81,8%	16 286 580	51,6%
Bulk Water	6 750	,4%	18 939	1,0%	5 373	,3%	1 856 034	98,4%	1 887 096	6,0%
PAYE deductions	22 124	90,0%	(10 692)	(43,5%)	10 646	43,3%	2 492	10,1%	24 569	,1%
VAT (output less input)	7 002	70,1%	1 598	16,0%	894	8,9%	499	5,0%	9 993	-
Pensions / Retirement deductions	45 895	87,5%	(19 683)	(37,5%)	13 085	24,9%	13 148	25,1%	52 445	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	818 147	6,4%	177 810	1,4%	125 469	1,0%	11 641 539	91,2%	12 762 965	40,5%
Auditor-General	3 652	18,4%	134	,7%	143	,7%	15 955	80,2%	19 884	,1%
Other	14 113	2,9%	(24 130)	(4,9%)	(28 364)	(5,7%)	533 541	107,8%	495 160	1,6%
Medical Aid deductions	2 802	100,0%	-	-	-	-	-	-	2 802	-
Total	**2 855 965**	**9,1%**	**785 723**	**2,5%**	**508 837**	**1,6%**	**27 390 969**	**86,8%**	**31 541 493**	**100,0%**