LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**601 771**	**222 193**	**36,9%**	**222 193**	**36,9%**	**219 469**	**38,0%**	**1,2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	3	-	3	-	-	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 045	3 655	28,0%	3 655	28,0%	3 056	33,3%	19,6%
Sale of Goods and Rendering of Services	1 832	547	29,8%	547	29,8%	210	9,6%	160,0%
Agency services	5 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 588	3 684	232,0%	3 684	232,0%	5 047	331,5%	(27,0%)
Interest earned from Current and Non Current Assets	23 236	4 358	18,8%	4 358	18,8%	5 297	19,5%	(17,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	183	50,7%	183	50,7%	54	7,6%	238,5%
Licence and permits	9 157	2 000	21,8%	2 000	21,8%	(2 156)	(25,5%)	(192,8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 086	547	10,8%	547	10,8%	2 986	114,8%	(81,7%)
Non-Exchange Revenue								
Property rates	89 712	23 161	25,8%	23 161	25,8%	22 360	26,5%	3,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	710	46	6,4%	46	6,4%	15	4,2%	207,6%
Licences or permits	250	39	15,4%	39	15,4%	10	8,6%	272,6%
Transfer and subsidies - Operational	426 958	167 878	39,3%	167 878	39,3%	169 728	41,3%	(1,1%)
Interest	24 836	16 094	64,8%	16 094	64,8%	12 862	54,0%	25,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**749 897**	**116 361**	**15,5%**	**116 361**	**15,5%**	**78 495**	**11,0%**	**48,2%**
Employee related costs	225 949	49 706	22,0%	49 706	22,0%	44 833	22,0%	10,9%
Remuneration of councillors	27 719	6 772	24,4%	6 772	24,4%	6 347	24,6%	6,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	11 955	120	1,0%	120	1,0%	1 209	8,4%	(90,1%)
Debt impairment	125 000	-	-	-	-	-	-	-
Depreciation and amortisation	108 576	25 961	23,9%	25 961	23,9%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	145 162	17 333	11,9%	17 333	11,9%	10 500	7,5%	65,1%
Transfers and subsidies	1 800	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	103 735	16 469	15,9%	16 469	15,9%	15 605	16,0%	5,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(148 126)**	**105 832**	**-**	**105 832**	**-**	**140 974**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	71 306	29 509	41,4%	29 509	41,4%	13 586	15,9%	117,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(76 820)**	**135 341**		**135 341**		**154 561**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(76 820)**	**135 341**		**135 341**		**154 561**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(76 820)**	**135 341**		**135 341**		**154 561**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(76 820)**	**135 341**		**135 341**		**154 561**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**136 281**	**33 051**	**24,3%**	**33 051**	**24,3%**	**13 351**	**7,4%**	**147,5%**
National Government	62 005	21 137	34,1%	21 137	34,1%	11 814	13,8%	78,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62 005**	**21 137**	**34,1%**	**21 137**	**34,1%**	**11 814**	**13,8%**	**78,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	74 275	11 914	16,0%	11 914	16,0%	1 537	1,6%	675,0%
Capital Expenditure Functional	**136 281**	**33 051**	**24,3%**	**33 051**	**24,3%**	**13 351**	**7,4%**	**147,5%**
Municipal governance and administration	**14 052**	**-**	**-**	**-**	**-**	**1 253**	**5,5%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	14 052	-	-	-	-	1 253	5,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**25 217**	**1 290**	**5,1%**	**1 290**	**5,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	3 478	-	-	-	-	-	-	-
Sport And Recreation	21 304	1 290	6,1%	1 290	6,1%	-	-	(100,0%)
Public Safety	435	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89 620**	**27 172**	**30,3%**	**27 172**	**30,3%**	**12 098**	**13,6%**	**124,6%**
Planning and Development	7 304	3 418	46,8%	3 418	46,8%	-	-	(100,0%)
Road Transport	82 315	23 755	28,9%	23 755	28,9%	12 098	14,7%	96,4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**7 391**	**4 588**	**62,1%**	**4 588**	**62,1%**	**-**	**-**	**(100,0%)**
Energy sources	6 522	4 588	70,4%	4 588	70,4%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**595 275**	**211 798**	**35,6%**	**211 798**	**35,6%**	**236 721**	**40,3%**	**(10,5%)**
Property rates	44 856	7 775	17,3%	7 775	17,3%	15 418	35,8%	(49,6%)
Service charges	6 522	2 934	45,0%	2 934	45,0%	2 264	58,0%	29,6%
Other revenue	22 396	4 832	21,6%	4 832	21,6%	7 152	42,4%	(32,4%)
Transfers and Subsidies - Operational	426 958	173 140	40,6%	173 140	40,6%	175 283	42,7%	(1,2%)
Transfers and Subsidies - Capital	71 306	23 117	32,4%	23 117	32,4%	36 605	42,7%	(36,8%)
Interest	23 236	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(536 533)**	**(135 338)**	**25,2%**	**(135 338)**	**25,2%**	**(83 097)**	**16,1%**	**62,9%**
Suppliers and employees	(534 733)	(135 338)	25,3%	(135 338)	25,3%	(83 097)	16,2%	62,9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 800)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**58 741**	**76 460**	**130,2%**	**76 460**	**130,2%**	**153 625**	**213,7%**	**(50,2%)**
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	**(156 723)**	**33 051**	**(21,1%)**	**33 051**	**(21,1%)**	**-**	**-**	**(100,0%)**
Capital assets	(156 723)	33 051	(21,1%)	33 051	(21,1%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(156 723)**	**33 051**	**(21,1%)**	**33 051**	**(21,1%)**	**-**	**-**	**(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	**(97 981)**	**109 511**	**(111,8%)**	**109 511**	**(111,8%)**	**153 625**	**(102,0%)**	**(28,7%)**
Cash/cash equivalents at the year begin:	392 034	270 118	68,9%	270 118	68,9%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**294 053**	**379 629**	**129,1%**	**379 629**	**129,1%**	**153 625**	**91,9%**	**147,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 915	2,6%	(10)	-	967	1,3%	71 302	96,1%	74 174	8,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 497	6,1%	(99)	-	6 009	2,9%	186 151	91,0%	204 558	23,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	810	3,5%	(15)	(,1%)	391	1,7%	21 688	94,8%	22 874	2,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 018	5,0%	(66)	(,2%)	991	2,4%	37 513	92,7%	40 457	4,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	59,4%	-	-	23	30,5%	8	10,2%	77	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 806	2,7%	(0)	-	7 286	1,3%	520 789	95,9%	542 881	61,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	3,9%	(1)	(,1%)	22	1,9%	1 049	94,2%	1 114	,1%	-	-	-	-
Total By Income Source	**32 136**	**3,6%**	**(190)**	**-**	**15 689**	**1,8%**	**838 500**	**94,6%**	**886 135**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 693	4,7%	(33)	-	4 228	2,3%	171 067	93,0%	183 956	20,8%	-	-	-	-
Commercial	4 205	4,9%	(60)	(,1%)	1 827	2,1%	79 431	93,0%	85 403	9,6%	-	-	-	-
Households	17 334	2,9%	(97)	-	8 705	1,5%	567 539	95,6%	593 480	67,0%	-	-	-	-
Other	1 905	8,2%	-	-	929	4,0%	20 462	87,8%	23 296	2,6%	-	-	-	-
Total By Customer Group	**32 136**	**3,6%**	**(190)**	**-**	**15 689**	**1,8%**	**838 500**	**94,6%**	**886 135**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 537	100,0%	-	-	-	-	(0)	-	1 537	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 537**	**100,0%**	**-**	**-**	**-**	**-**	**(0)**	**-**	**1 537**	**100,0%**

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Chief Financial Officer	Mr Fedium Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**526 525**	**198 602**	**37,7%**	**198 602**	**37,7%**	**199 778**	**38,2%**	**(,6%)**
Exchange Revenue								
Service charges - Electricity	34 975	6 692	19,1%	6 692	19,1%	4 656	16,6%	43,7%
Service charges - Water	-	2	-	2	-	4	-	(61,9%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 629	1 724	26,0%	1 724	26,0%	1 593	25,1%	8,3%
Sale of Goods and Rendering of Services	2 697	557	20,7%	557	20,7%	163	7,7%	242,3%
Agency services	3 685	729	19,8%	729	19,8%	584	16,5%	24,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 104	1 336	32,6%	1 336	32,6%	726	18,4%	84,1%
Interest earned from Current and Non Current Assets	7 099	1 588	22,4%	1 588	22,4%	2 175	44,5%	(27,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	273	64	23,6%	64	23,6%	33	12,7%	94,3%
Licence and permits	24 643	5 974	24,2%	5 974	24,2%	5 628	23,8%	6,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 751	1	,1%	1	,1%	4	1,2%	(76,2%)
Non-Exchange Revenue								
Property rates	25 448	5 739	22,6%	5 739	22,6%	12 747	59,2%	(55,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	656	28	4,2%	28	4,2%	6	,9%	371,9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	410 348	173 254	42,2%	173 254	42,2%	171 293	40,4%	1,1%
Interest	2 843	913	32,1%	913	32,1%	166	6,1%	449,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 375	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**497 385**	**131 461**	**26,4%**	**131 461**	**26,4%**	**100 893**	**21,6%**	**30,3%**
Employee related costs	161 289	38 633	24,0%	38 633	24,0%	36 104	23,8%	7,0%
Remuneration of councillors	34 233	7 916	23,1%	7 916	23,1%	7 572	23,1%	4,5%
Bulk purchases - electricity	25 175	7 118	28,3%	7 118	28,3%	4 947	21,9%	43,9%
Inventory consumed	12 930	3 235	25,0%	3 235	25,0%	3 087	24,6%	4,8%
Debt impairment	15 250	-	-	-	-	-	-	-
Depreciation and amortisation	31 472	14 339	45,6%	14 339	45,6%	-	-	(100,0%)
Interest	1 200	-	-	-	-	-	-	-
Contracted services	120 321	38 015	31,6%	38 015	31,6%	35 755	31,1%	6,3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 039	-	-	-	-	-	-	-
Operational costs	93 477	22 205	23,8%	22 205	23,8%	13 428	15,0%	65,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 140**	**67 140**	**-**	**67 140**	**-**	**98 885**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	77 126	21 356	27,7%	21 356	27,7%	39 602	57,7%	(46,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 266**	**88 496**		**88 496**		**138 487**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 266**	**88 496**		**88 496**		**138 487**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 266**	**88 496**		**88 496**		**138 487**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 266**	**88 496**		**88 496**		**138 487**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**105 896**	**25 592**	**24,2%**	**25 592**	**24,2%**	**40 076**	**32,5%**	**(36,1%)**
National Government	77 126	18 780	24,4%	18 780	24,4%	34 514	50,3%	(45,6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**77 126**	**18 780**	**24,4%**	**18 780**	**24,4%**	**34 514**	**50,3%**	**(45,6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 770	6 811	23,7%	6 811	23,7%	5 562	10,2%	22,5%
Capital Expenditure Functional	**105 896**	**25 592**	**24,2%**	**25 592**	**24,2%**	**40 076**	**32,5%**	**(36,1%)**
Municipal governance and administration	**4 210**	**196**	**4,7%**	**196**	**4,7%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 210	196	4,7%	196	4,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 380**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	300	-	-	-	-	-	-	-
Sport And Recreation	12 080	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**72 939**	**25 396**	**34,8%**	**25 396**	**34,8%**	**40 076**	**44,3%**	**(36,6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	72 939	25 396	34,8%	25 396	34,8%	40 076	44,3%	(36,6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16 367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	2 500	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	13 867	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**612 011**	**268 777**	**43,9%**	**268 777**	**43,9%**	**7 293**	**1,2%**	**3 585,6%**
Property rates	15 269	2 147	14,1%	2 147	14,1%	-	-	(100,0%)
Service charges	35 455	8 696	24,5%	8 696	24,5%	-	-	(100,0%)
Other revenue	59 768	13 744	23,0%	13 744	23,0%	5 117	7,7%	168,6%
Transfers and Subsidies - Operational	410 348	164 512	40,1%	164 512	40,1%	0	-	16 451 181 100,0%
Transfers and Subsidies - Capital	77 126	77 441	100,4%	77 441	100,4%	-	-	(100,0%)
Interest	14 045	2 237	15,9%	2 237	15,9%	2 175	44,5%	2,8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(448 623)**	**(91 168)**	**20,3%**	**(91 168)**	**20,3%**	**(80 738)**	**19,0%**	**12,9%**
Suppliers and employees	(447 423)	(91 168)	20,4%	(91 168)	20,4%	(80 738)	19,0%	12,9%
Finance charges	(1 200)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**163 388**	**177 609**	**108,7%**	**177 609**	**108,7%**	**(73 445)**	**(40,7%)**	**(341,8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(105 896)**	**(29 767)**	**28,1%**	**(29 767)**	**28,1%**	**(47 165)**	**38,3%**	**(36,9%)**
Capital assets	(105 896)	(29 767)	28,1%	(29 767)	28,1%	(47 165)	38,3%	(36,9%)
Net Cash from/(used) Investing Activities	**(105 896)**	**(29 767)**	**28,1%**	**(29 767)**	**28,1%**	**(47 165)**	**38,3%**	**(36,9%)**
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	**57 492**	**147 843**	**257,2%**	**147 843**	**257,2%**	**(120 610)**	**(210,5%)**	**(222,6%)**
Cash/cash equivalents at the year begin:	12 454	12 526	100,6%	12 526	100,6%	12 693	394,4%	(1,3%)
Cash/cash equivalents at the year end:	**69 946**	**160 369**	**229,3%**	**160 369**	**229,3%**	**(108 944)**	**(180,0%)**	**(247,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	801	1,7%	668	1,4%	587	1,2%	46 299	95,7%	48 355	11,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 370	5,4%	774	3,0%	579	2,3%	22 849	89,3%	25 573	6,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 874	2,5%	1 440	2,0%	1 830	2,5%	68 604	93,0%	73 748	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	620	1,2%	593	1,2%	584	1,2%	48 321	96,4%	50 118	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	660	,9%	618	,8%	587	,8%	74 446	97,6%	76 311	18,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 015	2,4%	453	,4%	912	,7%	121 030	96,5%	125 410	30,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	0	-	14 654	100,0%	14 657	3,5%	-	-	-	-
Total By Income Source	**8 341**	**2,0%**	**4 549**	**1,1%**	**5 079**	**1,2%**	**396 205**	**95,7%**	**414 173**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	820	3,9%	391	1,8%	1 209	5,7%	18 839	88,6%	21 260	5,1%	-	-	-	-
Commercial	1 572	3,9%	995	2,4%	816	2,0%	37 253	91,7%	40 636	9,8%	-	-	-	-
Households	5 949	1,7%	3 162	,9%	3 053	,9%	340 113	96,5%	352 277	85,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 341**	**2,0%**	**4 549**	**1,1%**	**5 079**	**1,2%**	**396 205**	**95,7%**	**414 173**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 314	100,0%	-	-	-	-	-	-	2 314	56,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 696	95,1%	-	-	-	-	88	4,9%	1 783	43,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 009**	**97,9%**	**-**	**-**	**-**	**-**	**88**	**2,1%**	**4 097**	**100,0%**

Contact Details

Municipal Manager	Mr Sewape Obed	015 309 9246
Chief Financial Officer	Ms Sesene Annah Ngaletsane	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 078 168**	**641 544**	**30,9%**	**641 544**	**30,9%**	**607 730**	**32,7%**	**5,6%**
Exchange Revenue								
Service charges - Electricity	1 080 674	290 308	26,9%	290 308	26,9%	271 282	29,5%	7,0%
Service charges - Water	-	10 986	-	10 986	-	12 254	-	(10,3%)
Service charges - Waste Water Management	-	2 287	-	2 287	-	2 106	-	8,6%
Service charges - Waste Management	46 980	8 098	17,2%	8 098	17,2%	11 189	25,4%	(27,6%)
Sale of Goods and Rendering of Services	1 314	87	6,6%	87	6,6%	644	49,0%	(86,5%)
Agency services	16 664	0	-	0	-	(323)	(1,9%)	(100,1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 114	23 956	41,9%	23 956	41,9%	19 414	54,3%	23,4%
Interest earned from Current and Non Current Assets	31 907	6 800	21,3%	6 800	21,3%	7 992	35,1%	(14,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	530	28,5%	530	28,5%	366	21,0%	45,1%
Licence and permits	506	44	8,8%	44	8,8%	37	3,0%	18,2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	21 533	6 648	30,9%	6 648	30,9%	2 679	28,8%	148,2%
Non-Exchange Revenue								
Property rates	202 824	50 041	24,7%	50 041	24,7%	41 788	22,0%	19,8%
Surcharges and Taxes	-	-	-	-	-	54	17,4%	(100,0%)
Fines, penalties and forfeits	1 490	140	9,4%	140	9,4%	184	5,2%	(24,1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	579 413	232 379	40,1%	232 379	40,1%	231 574	39,5%	,3%
Interest	35 890	9 239	25,7%	9 239	25,7%	6 491	27,4%	42,3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 992 330**	**385 611**	**19,4%**	**385 611**	**19,4%**	**371 440**	**21,6%**	**3,8%**
Employee related costs	493 531	125 610	25,5%	125 610	25,5%	107 321	24,0%	17,0%
Remuneration of councillors	31 414	7 484	23,8%	7 484	23,8%	7 231	23,7%	3,5%
Bulk purchases - electricity	763 383	166 693	21,8%	166 693	21,8%	179 849	32,1%	(7,3%)
Inventory consumed	108 108	11 774	10,9%	11 774	10,9%	16 200	18,5%	(27,3%)
Debt impairment	95 277	-	-	-	-	-	-	-
Depreciation and amortisation	125 252	-	-	-	-	-	-	-
Interest	12 354	-	-	-	-	10	,1%	(100,0%)
Contracted services	117 411	30 934	26,3%	30 934	26,3%	23 265	23,3%	33,0%
Transfers and subsidies	39 774	4 346	10,9%	4 346	10,9%	7 012	14,3%	(38,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	205 825	38 770	18,8%	38 770	18,8%	30 553	15,1%	26,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**85 838**	**255 933**	**-**	**255 933**	**-**	**236 291**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	116 193	17 710	15,2%	17 710	15,2%	26 588	21,6%	(33,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**202 030**	**273 643**		**273 643**		**262 879**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**202 030**	**273 643**		**273 643**		**262 879**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**202 030**	**273 643**		**273 643**		**262 879**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**202 030**	**273 643**		**273 643**		**262 879**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**272 643**	**27 487**	**10,1%**	**27 487**	**10,1%**	**31 513**	**13,6%**	**(12,8%)**
National Government	116 193	17 637	15,2%	17 637	15,2%	26 568	21,3%	(33,6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 193**	**17 637**	**15,2%**	**17 637**	**15,2%**	**26 568**	**21,3%**	**(33,6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	156 450	9 851	6,3%	9 851	6,3%	4 945	4,6%	99,2%
Capital Expenditure Functional	**272 643**	**27 487**	**10,1%**	**27 487**	**10,1%**	**31 513**	**13,6%**	**(12,8%)**
Municipal governance and administration	**10 000**	**674**	**6,7%**	**674**	**6,7%**	**1 156**	**11,8%**	**(41,7%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 000	674	6,7%	674	6,7%	1 156	11,8%	(41,7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 250**	**1 304**	**11,6%**	**1 304**	**11,6%**	**-**	**-**	**(100,0%)**
Community and Social Services	3 400	-	-	-	-	-	-	-
Sport And Recreation	3 850	1 304	33,9%	1 304	33,9%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	4 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**181 393**	**21 793**	**12,0%**	**21 793**	**12,0%**	**26 682**	**16,2%**	**(18,3%)**
Planning and Development	6 000	224	3,7%	224	3,7%	-	-	(100,0%)
Road Transport	175 393	21 569	12,3%	21 569	12,3%	26 682	16,6%	(19,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**70 000**	**3 717**	**5,3%**	**3 717**	**5,3%**	**3 674**	**6,8%**	**1,2%**
Energy sources	70 000	3 717	5,3%	3 717	5,3%	3 674	6,8%	1,2%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**2 386 100**	**2 723 209**	**114,1%**	**2 723 209**	**114,1%**	**2 521 607**	**115,7%**	**8,0%**
Property rates	164 072	37 266	22,7%	37 266	22,7%	-	-	(100,0%)
Service charges	1 036 760	1 031 872	99,5%	1 031 872	99,5%	-	-	(100,0%)
Other revenue	364 753	233 447	64,0%	233 447	64,0%	216 924	105,3%	7,6%
Transfers and Subsidies - Operational	579 413	1 339 236	231,1%	1 339 236	231,1%	1 861 791	317,2%	(28,1%)
Transfers and Subsidies - Capital	116 193	75 832	65,3%	75 832	65,3%	21 000	17,1%	261,1%
Interest	124 910	5 556	4,4%	5 556	4,4%	421 892	532,5%	(98,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 012 354)**	**(496 728)**	**24,7%**	**(496 728)**	**24,7%**	**(462 568)**	**26,2%**	**7,4%**
Suppliers and employees	(1 980 702)	(496 728)	25,1%	(496 728)	25,1%	(462 568)	26,8%	7,4%
Finance charges	(12 354)	-	-	-	-	-	-	-
Transfers and grants	(19 298)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**373 746**	**2 226 481**	**595,7%**	**2 226 481**	**595,7%**	**2 059 038**	**494,4%**	**8,1%**
Cash Flow from Investing Activities								
Receipts	**-**	**(233)**	**-**	**(233)**	**-**	**-**	**-**	**(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	-	(233)	-	(233)	-	-	-	(100,0%)
Payments	**(313 539)**	**(33 525)**	**10,7%**	**(33 525)**	**10,7%**	**(37 190)**	**14,3%**	**(9,9%)**
Capital assets	(313 539)	(33 525)	10,7%	(33 525)	10,7%	(37 190)	14,3%	(9,9%)
Net Cash from/(used) Investing Activities	**(313 539)**	**(33 758)**	**10,8%**	**(33 758)**	**10,8%**	**(37 190)**	**14,3%**	**(9,2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(26 406)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(26 406)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(26 406)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**33 801**	**2 192 724**	**6 487,1%**	**2 192 724**	**6 487,1%**	**2 021 848**	**1 292,1%**	**8,5%**
Cash/cash equivalents at the year begin:	241 307	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	275 109	2 192 724	797,0%	2 192 724	797,0%	2 021 848	605,7%	8,5%

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	11 471	5,7%	3 857	1,9%	3 206	1,6%	183 924	90,8%	202 458	13,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	148 953	24,1%	18 053	2,9%	20 511	3,3%	431 014	69,7%	618 532	39,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 574	6,7%	10 804	2,3%	10 884	2,3%	415 917	88,6%	469 179	30,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 895	4,8%	674	1,7%	605	1,5%	36 233	91,9%	39 408	2,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 333	4,9%	3 109	1,6%	2 958	1,6%	173 744	91,9%	189 144	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	399	5,6%	167	2,4%	142	2,0%	6 376	90,0%	7 083	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 576	4,2%	613	1,6%	556	1,5%	34 826	92,7%	37 571	2,4%	-	-	-	-
Total By Income Source	**205 200**	**13,1%**	**37 278**	**2,4%**	**38 862**	**2,5%**	**1 282 036**	**82,0%**	**1 563 375**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 307	10,4%	3 870	3,6%	3 314	3,0%	90 200	83,0%	108 691	7,0%	-	-	-	-
Commercial	110 777	22,8%	12 604	2,6%	17 260	3,6%	344 766	71,0%	485 407	31,0%	-	-	-	-
Households	83 084	8,6%	20 793	2,1%	18 280	1,9%	846 879	87,4%	969 035	62,0%	-	-	-	-
Other	32	13,2%	11	4,5%	8	3,4%	191	78,9%	243	-	-	-	-	-
Total By Customer Group	**205 200**	**13,1%**	**37 278**	**2,4%**	**38 862**	**2,5%**	**1 282 036**	**82,0%**	**1 563 375**	**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	72	100,0%	-	-	-	-	-	-	72	,6%
Bulk Water	66	100,0%	-	-	-	-	-	-	66	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 367	88,7%	2	-	-	-	1 190	11,3%	10 558	89,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	444	41,3%	-	-	-	-	631	58,7%	1 075	9,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 949**	**84,5%**	**2**	**-**	**-**	**-**	**1 821**	**15,5%**	**11 772**	**100,0%**

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Chief Financial Officer	Mr Choene Maeta	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**750 286**	**203 467**	**27,1%**	**203 467**	**27,1%**	**199 590**	**27,4%**	**1,9%**
Exchange Revenue								
Service charges - Electricity	193 957	29 589	15,3%	29 589	15,3%	35 886	18,2%	(17,5%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 894	5 349	26,9%	5 349	26,9%	5 311	29,2%	,7%
Sale of Goods and Rendering of Services	5 993	2 878	48,0%	2 878	48,0%	469	59,8%	513,7%
Agency services	11 932	286	2,4%	286	2,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	2 812	16,8%	2 812	16,8%	2 641	14,3%	6,5%
Interest earned from Current and Non Current Assets	5 351	1 027	19,2%	1 027	19,2%	2 106	39,0%	(51,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	349	600	171,8%	600	171,8%	156	54,7%	285,4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	7 432	306	4,1%	306	4,1%	11	,1%	2 574,4%
Non-Exchange Revenue								
Property rates	214 177	52 956	24,7%	52 956	24,7%	51 956	26,7%	1,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 306	65	4,9%	65	4,9%	-	-	(100,0%)
Licences or permits	5 851	6 101	104,3%	6 101	104,3%	-	-	(100,0%)
Transfer and subsidies - Operational	224 034	91 662	40,9%	91 662	40,9%	91 702	41,1%	-
Interest	43 242	9 836	22,7%	9 836	22,7%	9 352	19,6%	5,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**795 146**	**144 510**	**18,2%**	**144 510**	**18,2%**	**147 369**	**18,1%**	**(1,9%)**
Employee related costs	223 845	47 208	21,1%	47 208	21,1%	41 853	19,8%	12,8%
Remuneration of councillors	19 196	4 194	21,8%	4 194	21,8%	5 461	30,2%	(23,2%)
Bulk purchases - electricity	150 812	42 878	28,4%	42 878	28,4%	41 886	26,9%	2,4%
Inventory consumed	26 313	6 519	24,8%	6 519	24,8%	4 393	18,2%	48,4%
Debt impairment	110 142	-	-	-	-	-	-	-
Depreciation and amortisation	87 220	20 753	23,8%	20 753	23,8%	19 957	23,9%	4,0%
Interest	20 722	-	-	-	-	-	-	-
Contracted services	68 642	7 562	11,0%	7 562	11,0%	12 495	15,9%	(39,5%)
Transfers and subsidies	522	-	-	-	-	38	3,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	87 732	15 397	17,6%	15 397	17,6%	21 286	18,4%	(27,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(44 860)**	**58 957**	**-**	**58 957**	**-**	**52 221**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 083	4 922	13,3%	4 922	13,3%	1 811	4,5%	171,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 777)**	**63 879**		**63 879**		**54 032**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(7 777)**	**63 879**		**63 879**		**54 032**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 777)**	**63 879**		**63 879**		**54 032**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 777)**	**63 879**		**63 879**		**54 032**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**59 319**	**10 172**	**17,1%**	**10 172**	**17,1%**	**8 543**	**14,3%**	**19,1%**
National Government	32 246	4 326	13,4%	4 326	13,4%	1 575	3,9%	174,6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 246**	**4 326**	**13,4%**	**4 326**	**13,4%**	**1 575**	**3,9%**	**174,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27 073	5 847	21,6%	5 847	21,6%	6 968	35,4%	(16,1%)
Capital Expenditure Functional	**59 319**	**10 172**	**17,1%**	**10 172**	**17,1%**	**8 543**	**14,3%**	**19,1%**
Municipal governance and administration	**1 478**	**4**	**,3%**	**4**	**,3%**	**738**	**43,4%**	**(99,5%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 478	4	,3%	4	,3%	738	43,4%	(99,5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 043**	**-**	**-**	**-**	**-**	**387**	**2,8%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	387	38,7%	(100,0%)
Sport And Recreation	9 043	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 404**	**10 169**	**23,4%**	**10 169**	**23,4%**	**7 418**	**23,5%**	**37,1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	43 404	10 169	23,4%	10 169	23,4%	7 418	23,5%	37,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5 393**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	1 915	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 478	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**656 762**	**179 963**	**27,4%**	**179 963**	**27,4%**	**158 717**	**24,8%**	**13,4%**
Property rates	185 080	19 427	10,5%	19 427	10,5%	19 416	11,9%	,1%
Service charges	172 351	19 795	11,5%	19 795	11,5%	22 335	12,1%	(11,4%)
Other revenue	32 863	32 354	98,5%	32 354	98,5%	1 084	4,5%	2 885,3%
Transfers and Subsidies - Operational	224 034	94 048	42,0%	94 048	42,0%	93 742	42,0%	,3%
Transfers and Subsidies - Capital	37 083	14 339	38,7%	14 339	38,7%	22 141	55,2%	(35,2%)
Interest	5 351	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(597 331)**	**(146 766)**	**24,6%**	**(146 766)**	**24,6%**	**(142 300)**	**21,6%**	**3,1%**
Suppliers and employees	(594 434)	(146 766)	24,7%	(146 766)	24,7%	(142 300)	21,7%	3,1%
Finance charges	(2 376)	-	-	-	-	-	-	-
Transfers and grants	(522)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 431**	**33 197**	**55,9%**	**33 197**	**55,9%**	**16 417**	**(86,9%)**	**102,2%**
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	**(68 217)**	**(10 140)**	**14,9%**	**(10 140)**	**14,9%**	**(2 565)**	**3,7%**	**295,3%**
Capital assets	(68 217)	(10 140)	14,9%	(10 140)	14,9%	(2 565)	3,7%	295,3%
Net Cash from/(used) Investing Activities	**(68 217)**	**(10 140)**	**14,9%**	**(10 140)**	**14,9%**	**(2 565)**	**3,7%**	**295,3%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(20 400)**	**(3 400)**	**16,7%**	**(3 400)**	**16,7%**	**(5 100)**	**25,0%**	**(33,3%)**
Repayment of borrowing	(20 400)	(3 400)	16,7%	(3 400)	16,7%	(5 100)	25,0%	(33,3%)
Net Cash from/(used) Financing Activities	**(20 400)**	**(3 400)**	**16,7%**	**(3 400)**	**16,7%**	**(5 100)**	**25,0%**	**(33,3%)**
Net Increase/(Decrease) in cash held	**(29 186)**	**19 656**	**(67,3%)**	**19 656**	**(67,3%)**	**8 752**	**(8,1%)**	**124,6%**
Cash/cash equivalents at the year begin:	54 438	10 015	18,4%	10 015	18,4%	-	-	(100,0%)
Cash/cash equivalents at the year end:	25 252	29 671	117,5%	29 671	117,5%	8 752	(13,7%)	239,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 169	1,7%	(58)	-	4 771	,4%	1 077 711	97,9%	1 100 593	38,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 886	22,5%	(846)	(1,5%)	6 678	11,7%	38 438	67,3%	57 157	2,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 560	2,9%	(9)	-	6 690	1,1%	586 252	96,0%	610 492	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 152	2,1%	(13)	-	1 748	,9%	187 864	97,0%	193 750	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 686	2,1%	(2)	-	1 635	,9%	170 764	97,0%	176 083	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	11,5%	-	-	3	2,7%	89	85,7%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 904	3,3%	-	-	11 549	1,6%	667 321	95,1%	701 774	24,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 811	27,9%	1 825	18,1%	1 107	11,0%	4 328	43,0%	10 071	,4%	-	-	-	-
Total By Income Source	**82 181**	**2,9%**	**897**	**-**	**34 180**	**1,2%**	**2 732 767**	**95,9%**	**2 850 024**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	223	12,0%	(608)	(32,7%)	94	5,1%	2 149	115,7%	1 858	,1%	-	-	-	-
Commercial	16 706	3,8%	(79)	-	6 169	1,4%	414 429	94,8%	437 225	15,3%	-	-	-	-
Households	57 500	2,6%	(2 107)	(,1%)	23 837	1,1%	2 140 175	96,4%	2 219 405	77,9%	-	-	-	-
Other	7 752	4,0%	3 691	1,9%	4 079	2,1%	176 013	91,9%	191 536	6,7%	-	-	-	-
Total By Customer Group	**82 181**	**2,9%**	**897**	**-**	**34 180**	**1,2%**	**2 732 767**	**95,9%**	**2 850 024**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	15 963	100,0%	-	-	-	-	-	-	15 963	96,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107	107,6%	(0)	-	(8)	(7,5%)	-	-	100	,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	360	64,9%	30	5,4%	-	-	164	29,7%	554	3,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**16 430**	**98,9%**	**30**	**,2%**	**(8)**	**-**	**164**	**1,0%**	**16 617**	**100,0%**

Contact Details

Municipal Manager	Mrs Sebote Thalita Mokobi	
Chief Financial Officer	Mr Willard Selepe	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**462 633**	**145 585**	**31,5%**	**145 585**	**31,5%**	**129 698**	**32,5%**	**12,2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	1 196	-	1 196	-	772	-	55,1%
Service charges - Waste Water Management	-	171	-	171	-	154	-	11,3%
Service charges - Waste Management	6 300	1 582	25,1%	1 582	25,1%	1 449	26,1%	9,2%
Sale of Goods and Rendering of Services	3 477	1 340	38,5%	1 340	38,5%	408	10,8%	228,1%
Agency services	3 132	785	25,1%	785	25,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 495	(573)	(38,3%)	(573)	(38,3%)	(20)	(,4%)	2 739,0%
Interest earned from Current and Non Current Assets	12 854	2 660	20,7%	2 660	20,7%	3 575	40,1%	(25,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	438	23	5,2%	23	5,2%	-	-	(100,0%)
Licence and permits	3 132	(11)	(,4%)	(11)	(,4%)	(41)	(1,5%)	(72,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	422	8 711	2 063,4%	8 711	2 063,4%	38	8,9%	22 852,6%
Non-Exchange Revenue								
Property rates	222 681	49 426	22,2%	49 426	22,2%	44 175	25,4%	11,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 045	-	-	-	-	35	2,5%	(100,0%)
Licences or permits	3 816	633	16,6%	633	16,6%	(142)	-	(545,7%)
Transfer and subsidies - Operational	184 005	73 846	40,1%	73 846	40,1%	74 294	41,5%	(,6%)
Interest	19 836	5 795	29,2%	5 795	29,2%	5 002	33,2%	15,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	0	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**387 552**	**69 190**	**17,9%**	**69 190**	**17,9%**	**61 895**	**19,1%**	**11,8%**
Employee related costs	124 320	28 194	22,7%	28 194	22,7%	24 958	22,9%	13,0%
Remuneration of councillors	13 377	3 867	28,9%	3 867	28,9%	3 635	27,3%	6,4%
Bulk purchases - electricity	-	-	-	-	-	156	26,0%	(100,0%)
Inventory consumed	10 000	3 083	30,8%	3 083	30,8%	1 265	18,3%	143,7%
Debt impairment	35 970	-	-	-	-	-	-	-
Depreciation and amortisation	37 000	-	-	-	-	-	-	-
Interest	2 100	-	-	-	-	-	-	-
Contracted services	85 265	22 039	25,8%	22 039	25,8%	19 904	31,1%	10,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	79 004	12 007	15,2%	12 007	15,2%	11 977	18,8%	,2%
Losses on disposal of Assets	500	-	-	-	-	-	-	-
Other Losses	15	-	-	-	-	0	-	(100,0%)
Surplus/(Deficit)	**75 080**	**76 395**	**-**	**76 395**	**-**	**67 803**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	30 817	10 823	35,1%	10 823	35,1%	15 040	33,3%	(28,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**105 897**	**87 218**		**87 218**		**82 842**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**105 897**	**87 218**		**87 218**		**82 842**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**105 897**	**87 218**		**87 218**		**82 842**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**105 897**	**87 218**		**87 218**		**82 842**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**194 006**	**85 094**	**43,9%**	**85 094**	**43,9%**	**35 658**	**18,8%**	**138,6%**
National Government	26 797	9 417	35,1%	9 417	35,1%	5 811	14,8%	62,1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 797**	**9 417**	**35,1%**	**9 417**	**35,1%**	**5 811**	**14,8%**	**62,1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	167 208	75 677	45,3%	75 677	45,3%	29 847	19,9%	153,5%
Capital Expenditure Functional	**194 006**	**85 094**	**43,9%**	**85 094**	**43,9%**	**35 658**	**18,8%**	**138,6%**
Municipal governance and administration	**7 100**	**1 773**	**25,0%**	**1 773**	**25,0%**	**399**	**3,0%**	**344,0%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 100	1 773	25,0%	1 773	25,0%	399	3,0%	344,0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**34 149**	**10 375**	**30,4%**	**10 375**	**30,4%**	**244**	**,7%**	**4 146,9%**
Community and Social Services	34 149	10 375	30,4%	10 375	30,4%	244	,7%	4 146,9%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**152 757**	**72 946**	**47,8%**	**72 946**	**47,8%**	**35 014**	**26,1%**	**108,3%**
Planning and Development	1 317	-	-	-	-	24	,7%	(100,0%)
Road Transport	151 439	72 946	48,2%	72 946	48,2%	34 990	26,9%	108,5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**408 930**	**182 266**	**44,6%**	**182 266**	**44,6%**	**148 766**	**37,3%**	**22,5%**
Property rates	164 103	43 826	26,7%	43 826	26,7%	33 472	22,0%	30,9%
Service charges	4 635	1 740	37,5%	1 740	37,5%	-	-	(100,0%)
Other revenue	14 417	40 083	278,0%	40 083	278,0%	30 934	263,5%	29,6%
Transfers and Subsidies - Operational	180 483	74 620	41,3%	74 620	41,3%	74 647	42,5%	-
Transfers and Subsidies - Capital	32 439	21 994	67,8%	21 994	67,8%	9 713	20,8%	126,4%
Interest	12 854	2	-	2	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(301 202)**	**(87 166)**	**28,9%**	**(87 166)**	**28,9%**	**(64 880)**	**24,6%**	**34,3%**
Suppliers and employees	(301 202)	(87 166)	28,9%	(87 166)	28,9%	(64 880)	24,6%	34,3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**107 728**	**95 100**	**88,3%**	**95 100**	**88,3%**	**83 886**	**62,0%**	**13,4%**
Cash Flow from Investing Activities								
Receipts	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	(500)	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(194 006)**	**(96 999)**	**50,0%**	**(96 999)**	**50,0%**	**(52 381)**	**27,6%**	**85,2%**
Capital assets	(194 006)	(96 999)	50,0%	(96 999)	50,0%	(52 381)	27,6%	85,2%
Net Cash from/(used) Investing Activities	**(194 506)**	**(96 999)**	**49,9%**	**(96 999)**	**49,9%**	**(52 381)**	**27,4%**	**85,2%**
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	**(86 777)**	**(1 899)**	**2,2%**	**(1 899)**	**2,2%**	**31 505**	**(56,4%)**	**(106,0%)**
Cash/cash equivalents at the year begin:	164 812	169 003	102,5%	169 003	102,5%	269 105	140,7%	(37,2%)
Cash/cash equivalents at the year end:	**78 034**	**167 103**	**214,1%**	**167 103**	**214,1%**	**203 122**	**150,0%**	**(17,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	544	13,6%	147	3,7%	57	1,4%	3 247	81,3%	3 996	1,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 133	6,7%	8 989	3,7%	8 050	3,3%	207 917	86,2%	241 089	75,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	77	8,9%	34	3,9%	27	3,2%	725	84,0%	863	,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	611	12,5%	369	7,6%	322	6,6%	3 570	73,3%	4 873	1,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 124	3,1%	1 997	2,9%	1 945	2,8%	62 889	91,2%	68 954	21,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1,2%	5	,3%	1	,1%	1 676	98,5%	1 702	,5%	-	-	-	-
Total By Income Source	**19 510**	**6,1%**	**11 541**	**3,6%**	**10 403**	**3,2%**	**280 024**	**87,1%**	**321 478**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 091	5,2%	1 947	4,8%	1 905	4,7%	34 539	85,3%	40 482	12,6%	-	-	-	-
Commercial	8 697	4,9%	5 573	3,1%	5 036	2,8%	158 887	89,2%	178 194	55,4%	-	-	-	-
Households	8 722	8,5%	4 020	3,9%	3 462	3,4%	86 598	84,2%	102 802	32,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 510**	**6,1%**	**11 541**	**3,6%**	**10 403**	**3,2%**	**280 024**	**87,1%**	**321 478**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 sebashe Setimela Sampson	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 010 591**	**717 027**	**35,7%**	**717 027**	**35,7%**	**588 446**	**33,6%**	**21,9%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	388 360	80 897	20,8%	80 897	20,8%	23 056	7,5%	250,9%
Service charges - Waste Water Management	70 424	6 949	9,9%	6 949	9,9%	5 915	1 261,4%	17,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5 594	394	7,0%	394	7,0%	327	16,4%	20,5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 945	14 024	15,9%	14 024	15,9%	6 132	8,4%	128,7%
Interest earned from Current and Non Current Assets	20 000	8 283	41,4%	8 283	41,4%	8 916	49,5%	(7,1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	714	-	714	-	478	-	49,6%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 438 267	605 766	42,1%	605 766	42,1%	543 624	40,2%	11,4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 868 269**	**405 899**	**21,7%**	**405 899**	**21,7%**	**371 244**	**22,1%**	**9,3%**
Employee related costs	554 179	127 918	23,1%	127 918	23,1%	118 740	22,6%	7,7%
Remuneration of councillors	28 427	4 674	16,4%	4 674	16,4%	4 392	18,5%	6,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	416 841	93 471	22,4%	93 471	22,4%	73 435	17,8%	27,3%
Debt impairment	68 495	-	-	-	-	-	-	-
Depreciation and amortisation	316 194	51 601	16,3%	51 601	16,3%	51 977	17,3%	(,7%)
Interest	31 956	1 241	3,9%	1 241	3,9%	12	-	9 844,0%
Contracted services	324 017	100 027	30,9%	100 027	30,9%	92 832	47,8%	7,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	128 162	26 968	21,0%	26 968	21,0%	29 856	24,0%	(9,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**142 322**	**311 127**	**-**	**311 127**	**-**	**217 202**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	717 509	53 617	7,5%	53 617	7,5%	36 873	6,4%	45,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**859 831**	**364 744**		**364 744**		**254 075**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**859 831**	**364 744**		**364 744**		**254 075**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**859 831**	**364 744**		**364 744**		**254 075**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**859 831**	**364 744**		**364 744**		**254 075**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**644 467**	**61 489**	**9,5%**	**61 489**	**9,5%**	**46 989**	**9,1%**	**30,9%**
National Government	611 967	43 221	7,1%	43 221	7,1%	44 804	9,4%	(3,5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	9 339	-	9 339	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**611 967**	**52 559**	**8,6%**	**52 559**	**8,6%**	**44 804**	**9,4%**	**17,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32 500	8 929	27,5%	8 929	27,5%	2 185	6,2%	308,7%
Capital Expenditure Functional	**644 467**	**61 489**	**9,5%**	**61 489**	**9,5%**	**46 989**	**9,1%**	**30,9%**
Municipal governance and administration	**6 000**	**162**	**2,7%**	**162**	**2,7%**	**2 185**	**13,0%**	**(92,6%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 000	162	2,7%	162	2,7%	2 185	13,0%	(92,6%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**26 500**	**8 768**	**33,1%**	**8 768**	**33,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	1 500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	25 000	8 768	35,1%	8 768	35,1%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 587**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	2 587	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**609 380**	**52 559**	**8,6%**	**52 559**	**8,6%**	**44 804**	**9,2%**	**17,3%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	609 380	52 559	8,6%	52 559	8,6%	44 804	9,2%	17,3%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**2 458 931**	**752 877**	**30,6%**	**752 877**	**30,6%**	**652 679**	**29,2%**	**15,4%**
Property rates	-	-	-	-	-	-	-	-
Service charges	68 818	928	1,3%	928	1,3%	3 899	2,7%	(76,2%)
Other revenue	201 145	453	,2%	453	,2%	925	,6%	(51,0%)
Transfers and Subsidies - Operational	1 438 267	599 722	41,7%	599 722	41,7%	531 538	39,3%	12,8%
Transfers and Subsidies - Capital	717 509	143 489	20,0%	143 489	20,0%	107 400	18,7%	33,6%
Interest	33 192	8 284	25,0%	8 284	25,0%	8 916	49,5%	(7,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 483 581)**	**(277 815)**	**18,7%**	**(277 815)**	**18,7%**	**(279 333)**	**21,2%**	**(,5%)**
Suppliers and employees	(1 482 306)	(277 815)	18,7%	(277 815)	18,7%	(279 333)	21,7%	(,5%)
Finance charges	(1 276)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**975 350**	**475 062**	**48,7%**	**475 062**	**48,7%**	**373 345**	**40,5%**	**27,2%**
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	**(644 467)**	**(118 146)**	**18,3%**	**(118 146)**	**18,3%**	**(116 251)**	**22,8%**	**1,6%**
Capital assets	(644 467)	(118 146)	18,3%	(118 146)	18,3%	(116 251)	22,8%	1,6%
Net Cash from/(used) Investing Activities	**(644 467)**	**(118 146)**	**18,3%**	**(118 146)**	**18,3%**	**(116 251)**	**22,8%**	**1,6%**
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	**330 883**	**356 917**	**107,9%**	**356 917**	**107,9%**	**257 094**	**62,6%**	**38,8%**
Cash/cash equivalents at the year begin:	(142 121)	163 823	(115,3%)	163 823	(115,3%)	181 649	983,1%	(9,8%)
Cash/cash equivalents at the year end:	188 762	525 225	278,2%	525 225	278,2%	438 743	102,3%	19,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 873	8,7%	43 744	29,7%	6 583	4,5%	84 168	57,1%	147 368	100,0%	-	-	-	-
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	**12 873**	**8,7%**	**43 744**	**29,7%**	**6 583**	**4,5%**	**84 168**	**57,1%**	**147 368**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	39 498	86,6%	0	-	6 125	13,4%	45 623	31,0%	-	-	-	-
Commercial	10 995	13,7%	2 537	3,2%	2 967	3,7%	63 487	79,4%	79 986	54,3%	-	-	-	-
Households	1 878	8,6%	1 709	7,9%	3 617	16,6%	14 555	66,9%	21 759	14,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 873**	**8,7%**	**43 744**	**29,7%**	**6 583**	**4,5%**	**84 168**	**57,1%**	**147 368**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	1 228	1,9%	-	-	62 588	98,1%	63 816	7,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 312	6,1%	486	,1%	130	-	708 340	93,8%	755 268	92,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**46 312**	**5,7%**	**1 714**	**,2%**	**130**	-	**770 927**	**94,1%**	**819 084**	**100,0%**

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Chief Financial Officer	Ms Mathevula Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**759 146**	**177 937**	**23,4%**	**177 937**	**23,4%**	**177 492**	**30,3%**	**,3%**
Exchange Revenue								
Service charges - Electricity	276 669	47 445	17,1%	47 445	17,1%	45 988	25,4%	3,2%
Service charges - Water	-	7 364	-	7 364	-	8 448	-	(12,8%)
Service charges - Waste Water Management	-	380	-	380	-	366	-	3,8%
Service charges - Waste Management	25 626	4 496	17,5%	4 496	17,5%	4 367	18,6%	2,9%
Sale of Goods and Rendering of Services	4 260	59	1,4%	59	1,4%	200	7,8%	(70,6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 874	269	3,4%	269	3,4%	5 722	94,6%	(95,3%)
Interest earned from Current and Non Current Assets	2 514	18	,7%	18	,7%	525	58,5%	(96,5%)
Dividends	-	364	-	364	-	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	8	1,8%	8	1,8%	5	,8%	64,9%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	12 048	585	4,9%	585	4,9%	1 045	1,2%	(44,0%)
Non-Exchange Revenue								
Property rates	40 964	12 260	29,9%	12 260	29,9%	12 070	30,9%	1,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 185	514	12,3%	514	12,3%	877	20,5%	(41,4%)
Licences or permits	2 744	248	9,0%	248	9,0%	59	2,2%	323,2%
Transfer and subsidies - Operational	248 520	100 986	40,6%	100 986	40,6%	95 345	40,6%	5,9%
Interest	-	2 941	-	2 941	-	2 477	-	18,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	133 305	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**662 253**	**136 982**	**20,7%**	**136 982**	**20,7%**	**88 285**	**17,1%**	**55,2%**
Employee related costs	182 656	45 844	25,1%	45 844	25,1%	28 852	16,6%	58,9%
Remuneration of councillors	12 549	4 000	31,9%	4 000	31,9%	2 519	23,0%	58,8%
Bulk purchases - electricity	316 161	62 860	19,9%	62 860	19,9%	40 936	28,8%	53,6%
Inventory consumed	4 208	195	4,6%	195	4,6%	229	4,0%	(14,9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 046	-	-	-	-	-	-	-
Interest	1 888	791	41,9%	791	41,9%	-	-	(100,0%)
Contracted services	49 155	9 332	19,0%	9 332	19,0%	8 835	17,3%	5,6%
Transfers and subsidies	4 049	1 288	31,8%	1 288	31,8%	58	1,0%	2 120,5%
Irrecoverable debts written off	367	-	-	-	-	-	-	-
Operational costs	54 175	12 672	23,4%	12 672	23,4%	6 855	9,0%	84,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**96 893**	**40 955**	**-**	**40 955**	**-**	**89 207**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 242	24 141	68,5%	24 141	68,5%	10 559	31,5%	128,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**132 135**	**65 096**		**65 096**		**99 766**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**132 135**	**65 096**		**65 096**		**99 766**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**132 135**	**65 096**		**65 096**		**99 766**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**132 135**	**65 096**		**65 096**		**99 766**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**132 682**	**19 323**	**14,6%**	**19 323**	**14,6%**	**13 309**	**13,1%**	**45,2%**
National Government	35 242	6 774	19,2%	6 774	19,2%	8 711	26,0%	(22,2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 242**	**6 774**	**19,2%**	**6 774**	**19,2%**	**8 711**	**26,0%**	**(22,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	97 440	12 549	12,9%	12 549	12,9%	4 598	6,8%	172,9%
Capital Expenditure Functional	**132 682**	**19 323**	**14,6%**	**19 323**	**14,6%**	**13 309**	**13,1%**	**45,2%**
Municipal governance and administration	**22 970**	**98**	**,4%**	**98**	**,4%**	**441**	**1,6%**	**(77,7%)**
Executive and Council	2 547	-	-	-	-	-	-	-
Finance and administration	20 423	98	,5%	98	,5%	441	1,6%	(77,7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 190**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-
Public Safety	690	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**82 492**	**18 400**	**22,3%**	**18 400**	**22,3%**	**6 215**	**13,7%**	**196,1%**
Planning and Development	49 392	15 069	30,5%	15 069	30,5%	4 726	14,7%	218,9%
Road Transport	33 100	3 331	10,1%	3 331	10,1%	1 489	11,2%	123,7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 780**	**825**	**3,2%**	**825**	**3,2%**	**6 653**	**23,1%**	**(87,6%)**
Energy sources	-	725	-	725	-	4 157	15,9%	(82,6%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	2 496	-	(100,0%)
Waste Management	25 780	100	,4%	100	,4%	-	-	(100,0%)
Other	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**686 856**	**212 049**	**30,9%**	**212 049**	**30,9%**	**185 613**	**30,4%**	**14,2%**
Property rates	33 783	9 387	27,8%	9 387	27,8%	8 348	23,8%	12,5%
Service charges	256 442	62 500	24,4%	62 500	24,4%	38 409	20,9%	62,7%
Other revenue	109 162	12 510	11,5%	12 510	11,5%	31 647	27,4%	(60,5%)
Transfers and Subsidies - Operational	241 840	103 512	42,8%	103 512	42,8%	96 650	41,1%	7,1%
Transfers and Subsidies - Capital	35 242	24 141	68,5%	24 141	68,5%	10 559	31,5%	128,6%
Interest	10 388	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(516 039)**	**(97 725)**	**18,9%**	**(97 725)**	**18,9%**	**(47 391)**	**10,2%**	**106,2%**
Suppliers and employees	(511 151)	(97 725)	19,1%	(97 725)	19,1%	(47 391)	10,4%	106,2%
Finance charges	(1 888)	-	-	-	-	-	-	-
Transfers and grants	(3 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 817**	**114 325**	**66,9%**	**114 325**	**66,9%**	**138 222**	**94,6%**	**(17,3%)**
Cash Flow from Investing Activities								
Receipts	**135 291**	**(750)**	**(,6%)**	**(750)**	**(,6%)**	**(1 495)**	**-**	**(49,8%)**
Proceeds on disposal of PPE	135 291	-	-	-	-	5	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(750)	-	(750)	-	(1 500)	-	(50,0%)
Payments	**(132 682)**	**(31 633)**	**23,8%**	**(31 633)**	**23,8%**	**(14 609)**	**14,5%**	**116,5%**
Capital assets	(132 682)	(31 633)	23,8%	(31 633)	23,8%	(14 609)	14,5%	116,5%
Net Cash from/(used) Investing Activities	**2 609**	**(32 383)**	**(1 241,2%)**	**(32 383)**	**(1 241,2%)**	**(16 104)**	**16,0%**	**101,1%**
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	**173 426**	**81 941**	**47,2%**	**81 941**	**47,2%**	**122 118**	**270,3%**	**(32,9%)**
Cash/cash equivalents at the year begin:	10 831	4 204	38,8%	4 204	38,8%	11 011	85,9%	(61,8%)
Cash/cash equivalents at the year end:	**184 257**	**86 145**	**46,8%**	**86 145**	**46,8%**	**133 129**	**229,5%**	**(35,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22 535	27,8%	25 558	31,5%	23 708	29,3%	9 233	11,4%	81 034	75,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 439	13,2%	1 128	4,3%	111	,4%	21 306	82,0%	25 984	24,3%
Auditor-General	-	-	-	-	-	-	1	100,0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**25 974**	**24,3%**	**26 686**	**24,9%**	**23 819**	**22,3%**	**30 540**	**28,5%**	**107 019**	**100,0%**

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanammbi	015 534 6181
Chief Financial Officer	Mr Mudzunga Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 006 714**	**335 964**	**33,4%**	**335 964**	**33,4%**	**327 065**	**32,4%**	**2,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 697	5 670	17,3%	5 670	17,3%	5 937	16,2%	(4,5%)
Sale of Goods and Rendering of Services	45 271	1 912	4,2%	1 912	4,2%	1 018	2,1%	87,9%
Agency services	13 250	3 091	23,3%	3 091	23,3%	2 771	21,3%	11,6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 672	2 850	22,5%	2 850	22,5%	34	,3%	8 195,3%
Interest earned from Current and Non Current Assets	93 500	18 895	20,2%	18 895	20,2%	20 372	22,6%	(7,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 755	952	25,4%	952	25,4%	812	25,6%	17,3%
Licence and permits	1 067	284	26,6%	284	26,6%	176	20,5%	61,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 412	863	13,5%	863	13,5%	1 045	15,6%	(17,4%)
Non-Exchange Revenue								
Property rates	121 872	33 060	27,1%	33 060	27,1%	26 213	24,2%	26,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 546	21	,5%	21	,5%	13	,1%	64,2%
Licences or permits	-	-	-	-	-	0	-	(100,0%)
Transfer and subsidies - Operational	646 148	262 524	40,6%	262 524	40,6%	261 972	39,7%	,2%
Interest	25 524	5 841	22,9%	5 841	22,9%	6 702	33,5%	(12,8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**957 228**	**203 117**	**21,2%**	**203 117**	**21,2%**	**180 536**	**19,7%**	**12,5%**
Employee related costs	391 144	94 100	24,1%	94 100	24,1%	83 830	22,4%	12,3%
Remuneration of councillors	39 916	8 615	21,6%	8 615	21,6%	8 148	21,5%	5,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	24 266	2 815	11,6%	2 815	11,6%	5 798	27,0%	(51,4%)
Debt impairment	81 354	10 585	13,0%	10 585	13,0%	10 631	11,6%	(,4%)
Depreciation and amortisation	85 933	22 250	25,9%	22 250	25,9%	19 334	24,5%	15,1%
Interest	3 208	-	-	-	-	-	-	-
Contracted services	181 181	32 671	18,0%	32 671	18,0%	29 633	18,4%	10,3%
Transfers and subsidies	2 299	-	-	-	-	602	27,3%	(100,0%)
Irrecoverable debts written off	4 694	1 570	33,4%	1 570	33,4%	760	11,7%	106,5%
Operational costs	139 082	30 511	21,9%	30 511	21,9%	21 774	16,2%	40,1%
Losses on disposal of Assets	2 063	-	-	-	-	-	-	-
Other Losses	2 088	-	-	-	-	25	1,3%	(100,0%)
Surplus/(Deficit)	**49 486**	**132 847**	**-**	**132 847**	**-**	**146 529**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	134 851	63 914	47,4%	63 914	47,4%	62 452	48,9%	2,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**184 337**	**196 761**		**196 761**		**208 981**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**184 337**	**196 761**		**196 761**		**208 981**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**184 337**	**196 761**		**196 761**		**208 981**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**184 337**	**196 761**		**196 761**		**208 981**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**184 337**	**43 609**	**23,7%**	**43 609**	**23,7%**	**53 021**	**24,2%**	**(17,8%)**
National Government	134 976	39 412	29,2%	39 412	29,2%	41 973	32,7%	(6,1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**134 976**	**39 412**	**29,2%**	**39 412**	**29,2%**	**41 973**	**32,7%**	**(6,1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	49 361	4 196	8,5%	4 196	8,5%	11 047	12,1%	(62,0%)
Capital Expenditure Functional	**184 337**	**43 609**	**23,7%**	**43 609**	**23,7%**	**53 021**	**24,2%**	**(17,8%)**
Municipal governance and administration	**8 000**	**5**	**,1%**	**5**	**,1%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 000	5	,1%	5	,1%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**19 201**	**2 633**	**13,7%**	**2 633**	**13,7%**	**914**	**5,9%**	**188,1%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	442	2,9%	442	2,9%	77	76,8%	475,6%
Public Safety	-	-	-	-	-	-	-	-
Housing	4 201	2 191	52,2%	2 191	52,2%	837	5,4%	161,8%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**131 637**	**40 971**	**31,1%**	**40 971**	**31,1%**	**51 197**	**27,4%**	**(20,0%)**
Planning and Development	125	-	-	-	-	30	15,0%	(100,0%)
Road Transport	131 512	40 971	31,2%	40 971	31,2%	51 167	27,4%	(19,9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 499**	**-**	**-**	**-**	**-**	**909**	**7,7%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	25 499	-	-	-	-	909	7,7%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 040 698**	**417 285**	**40,1%**	**417 285**	**40,1%**	**414 133**	**41,6%**	**,8%**
Property rates	54 843	13 809	25,2%	13 809	25,2%	15 667	26,7%	(11,9%)
Service charges	14 714	3 854	26,2%	3 854	26,2%	3 173	13,5%	21,5%
Other revenue	79 454	27 099	34,1%	27 099	34,1%	39 122	109,0%	(30,7%)
Transfers and Subsidies - Operational	646 148	270 611	41,9%	270 611	41,9%	269 621	40,9%	,4%
Transfers and Subsidies - Capital	134 851	82 667	61,3%	82 667	61,3%	66 147	51,8%	25,0%
Interest	110 688	19 245	17,4%	19 245	17,4%	20 403	22,7%	(5,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(777 897)**	**(201 956)**	**26,0%**	**(201 956)**	**26,0%**	**(157 860)**	**21,6%**	**27,9%**
Suppliers and employees	(775 589)	(201 956)	26,0%	(201 956)	26,0%	(157 860)	21,7%	27,9%
Finance charges	(8)	-	-	-	-	-	-	-
Transfers and grants	(2 299)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**262 801**	**215 330**	**81,9%**	**215 330**	**81,9%**	**256 273**	**97,0%**	**(16,0%)**
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	**(184 337)**	**(45 193)**	**24,5%**	**(45 193)**	**24,5%**	**(72 303)**	**33,0%**	**(37,5%)**
Capital assets	(184 337)	(45 193)	24,5%	(45 193)	24,5%	(72 303)	33,0%	(37,5%)
Net Cash from/(used) Investing Activities	**(184 337)**	**(45 193)**	**24,5%**	**(45 193)**	**24,5%**	**(72 303)**	**33,0%**	**(37,5%)**
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	**78 464**	**170 136**	**216,8%**	**170 136**	**216,8%**	**183 970**	**410,2%**	**(7,5%)**
Cash/cash equivalents at the year begin:	1 185 935	1 013 940	85,5%	1 013 940	85,5%	921 273	93,2%	10,1%
Cash/cash equivalents at the year end:	**1 264 399**	**1 184 077**	**93,6%**	**1 184 077**	**93,6%**	**1 105 244**	**107,0%**	**7,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 645	3,3%	8 777	2,5%	6 519	1,8%	327 105	92,4%	354 045	49,3%	(0)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 682	1,8%	2 308	1,6%	2 243	1,5%	139 271	95,1%	146 504	20,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32 888	100,0%	32 888	4,6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 961	1,8%	2 911	1,8%	2 881	1,7%	157 143	94,7%	165 896	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	135	,7%	172	,9%	135	,7%	19 004	97,7%	19 446	2,7%	(1 009)	(5,2%)	-	-
Total By Income Source	**17 423**	**2,4%**	**14 168**	**2,0%**	**11 778**	**1,6%**	**675 414**	**94,0%**	**718 782**	**100,0%**	**(1 009)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 624	3,0%	4 813	3,2%	3 370	2,2%	139 195	91,6%	152 002	21,1%	(13)	-	-	-
Commercial	6 745	4,6%	3 390	2,3%	2 594	1,8%	132 946	91,3%	145 674	20,3%	(142)	(,1%)	-	-
Households	6 055	1,4%	5 965	1,4%	5 814	1,4%	403 272	95,8%	421 106	58,6%	(854)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 423**	**2,4%**	**14 168**	**2,0%**	**11 778**	**1,6%**	**675 414**	**94,0%**	**718 782**	**100,0%**	**(1 009)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62	100,0%	-	-	-	-	-	-	62	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**62**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**62**	**100,0%**

Contact Details

Municipal Manager	Mrs MM Matshivha	015 962 7593
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 554 993**	**427 654**	**27,5%**	**427 654**	**27,5%**	**389 694**	**31,2%**	**9,7%**
Exchange Revenue								
Service charges - Electricity	619 883	152 725	24,6%	152 725	24,6%	122 371	26,2%	24,8%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 638	8 085	48,6%	8 085	48,6%	4 128	26,9%	95,9%
Sale of Goods and Rendering of Services	2 876	263	9,2%	263	9,2%	196	20,4%	34,5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 748	3 854	30,2%	3 854	30,2%	3 099	6,5%	24,3%
Interest earned from Current and Non Current Assets	4 398	1 055	24,0%	1 055	24,0%	1 659	21,9%	(36,4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	116	32	28,0%	32	28,0%	32	-	-
Rental from Fixed Assets	432	552	127,7%	552	127,7%	71	20,3%	680,2%
Licence and permits	285	50	17,6%	50	17,6%	68	-	(26,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	190 229	1 548	,8%	1 548	,8%	1 300	2,3%	19,0%
Non-Exchange Revenue								
Property rates	132 051	32 819	24,9%	32 819	24,9%	31 598	25,5%	3,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 991	628	12,6%	628	12,6%	517	10,8%	21,4%
Licences or permits	3 810	983	25,8%	983	25,8%	849	22,5%	15,8%
Transfer and subsidies - Operational	529 842	218 240	41,2%	218 240	41,2%	217 028	41,7%	,6%
Interest	36 696	6 819	18,6%	6 819	18,6%	6 777	-	,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 362 362**	**313 897**	**23,0%**	**313 897**	**23,0%**	**281 936**	**23,7%**	**11,3%**
Employee related costs	400 677	94 173	23,5%	94 173	23,5%	84 762	25,8%	11,1%
Remuneration of councillors	34 781	7 402	21,3%	7 402	21,3%	7 430	22,1%	(,4%)
Bulk purchases - electricity	415 335	114 128	27,5%	114 128	27,5%	63 740	19,3%	79,1%
Inventory consumed	53 263	10 369	19,5%	10 369	19,5%	11 033	37,5%	(6,0%)
Debt impairment	38 231	-	-	-	-	-	-	-
Depreciation and amortisation	167 185	30 562	18,3%	30 562	18,3%	38 045	23,8%	(19,7%)
Interest	20 058	59	,3%	59	,3%	6	-	878,0%
Contracted services	165 910	39 170	23,6%	39 170	23,6%	60 468	39,0%	(35,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 878	289	7,4%	289	7,4%	1 338	-	(78,4%)
Operational costs	63 045	17 746	28,1%	17 746	28,1%	15 113	28,1%	17,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**192 631**	**113 757**	**-**	**113 757**	**-**	**107 759**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	121 018	28 207	23,3%	28 207	23,3%	41 970	35,6%	(32,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**313 649**	**141 964**		**141 964**		**149 729**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**313 649**	**141 964**		**141 964**		**149 729**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**313 649**	**141 964**		**141 964**		**149 729**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**313 649**	**141 964**		**141 964**		**149 729**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**272 155**	**63 586**	**23,4%**	**63 586**	**23,4%**	**76 459**	**23,9%**	**(16,8%)**
National Government	121 018	28 800	23,8%	28 800	23,8%	31 050	26,3%	(7,2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**121 018**	**28 800**	**23,8%**	**28 800**	**23,8%**	**31 050**	**26,3%**	**(7,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	151 137	34 787	23,0%	34 787	23,0%	45 409	22,5%	(23,4%)
Capital Expenditure Functional	**272 155**	**65 866**	**24,2%**	**65 866**	**24,2%**	**79 569**	**24,9%**	**(17,2%)**
Municipal governance and administration	**31 471**	**5 551**	**17,6%**	**5 551**	**17,6%**	**5 326**	**35,4%**	**4,2%**
Executive and Council	-	-	-	-	-	2	-	(100,0%)
Finance and administration	31 471	5 551	17,6%	5 551	17,6%	5 324	78,3%	4,3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 240**	**790**	**35,2%**	**790**	**35,2%**	**1 853**	**26,9%**	**(57,4%)**
Community and Social Services	-	-	-	-	-	261	14,5%	(100,0%)
Sport And Recreation	2 240	790	35,2%	790	35,2%	1 593	31,2%	(50,4%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**178 143**	**54 783**	**30,8%**	**54 783**	**30,8%**	**53 518**	**25,9%**	**2,4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	178 143	54 783	30,8%	54 783	30,8%	53 518	25,9%	2,4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**60 301**	**4 743**	**7,9%**	**4 743**	**7,9%**	**18 872**	**20,7%**	**(74,9%)**
Energy sources	57 231	4 743	8,3%	4 743	8,3%	17 572	19,8%	(73,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 070	-	-	-	-	1 300	57,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 500 455**	**467 929**	**31,2%**	**467 929**	**31,2%**	**470 848**	**36,5%**	**(,6%)**
Property rates	120 166	26 994	22,5%	26 994	22,5%	35 661	35,6%	(24,3%)
Service charges	579 234	129 591	22,4%	129 591	22,4%	121 658	28,7%	6,5%
Other revenue	130 500	10 292	7,9%	10 292	7,9%	14 298	11,9%	(28,0%)
Transfers and Subsidies - Operational	529 842	219 562	41,4%	219 562	41,4%	216 172	41,5%	1,6%
Transfers and Subsidies - Capital	121 018	49 434	40,8%	49 434	40,8%	82 996	70,3%	(40,4%)
Interest	19 696	32 057	162,8%	32 057	162,8%	63	,8%	51 188,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 207 728)**	**(448 501)**	**37,1%**	**(448 501)**	**37,1%**	**(402 814)**	**43,1%**	**11,3%**
Suppliers and employees	(1 207 728)	(448 501)	37,1%	(448 501)	37,1%	(402 814)	43,1%	11,3%
Finance charges	(0)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**292 727**	**19 427**	**6,6%**	**19 427**	**6,6%**	**68 034**	**19,1%**	**(71,4%)**
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	**(272 155)**	**(103 141)**	**37,9%**	**(103 141)**	**37,9%**	**(94 761)**	**29,6%**	**8,8%**
Capital assets	(272 155)	(103 141)	37,9%	(103 141)	37,9%	(94 761)	29,6%	8,8%
Net Cash from/(used) Investing Activities	**(272 155)**	**(103 141)**	**37,9%**	**(103 141)**	**37,9%**	**(94 761)**	**29,6%**	**8,8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**20 573**	**(83 714)**	**(406,9%)**	**(83 714)**	**(406,9%)**	**(26 727)**	**(72,0%)**	**213,2%**
Cash/cash equivalents at the year begin:	40 168	19 475	48,5%	19 475	48,5%	18 672	55,8%	4,3%
Cash/cash equivalents at the year end:	**60 741**	**(72 252)**	**(119,0%)**	**(72 252)**	**(119,0%)**	**(12 956)**	**(18,4%)**	**457,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 277	24,8%	5 615	3,6%	3 700	2,4%	106 803	69,2%	154 395	25,8%	(14)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 233	4,2%	4 140	2,1%	3 679	1,9%	182 156	91,9%	198 208	33,2%	(119)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 690	13,3%	623	1,5%	545	1,3%	36 023	84,0%	42 881	7,2%	(159)	(,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 134	4,0%	3 584	1,8%	3 471	1,7%	185 837	92,4%	201 026	33,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 278	100,0%	1 278	,2%	(15)	(1,1%)	-	-
Total By Income Source	**60 335**	**10,1%**	**13 962**	**2,3%**	**11 395**	**1,9%**	**512 096**	**85,7%**	**597 788**	**100,0%**	**(307)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 652	6,9%	2 753	2,9%	2 716	2,8%	84 429	87,4%	96 549	16,2%	-	-	-	-
Commercial	42 815	18,9%	6 188	2,7%	4 326	1,9%	173 531	76,5%	226 860	37,9%	-	-	-	-
Households	10 867	4,0%	5 022	1,8%	4 353	1,6%	254 136	92,6%	274 378	45,9%	(307)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**60 335**	**10,1%**	**13 962**	**2,3%**	**11 395**	**1,9%**	**512 096**	**85,7%**	**597 788**	**100,0%**	**(307)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	52 156	92,9%	-	-	345	,6%	3 650	6,5%	56 150	79,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 198	41,7%	618	4,2%	-	-	8 061	54,2%	14 877	20,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**58 354**	**82,2%**	**618**	**,9%**	**345**	**,5%**	**11 711**	**16,5%**	**71 027**	**100,0%**

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**655 349**	**236 793**	**36,1%**	**236 793**	**36,1%**	**211 397**	**34,1%**	**12,0%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 318	1 600	30,1%	1 600	30,1%	1 327	22,3%	20,6%
Sale of Goods and Rendering of Services	47 427	629	1,3%	629	1,3%	447	2,5%	40,6%
Agency services	5 396	1 358	25,2%	1 358	25,2%	454	8,8%	199,5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 101	676	32,2%	676	32,2%	521	55,4%	29,7%
Interest earned from Current and Non Current Assets	12 870	1 061	8,2%	1 061	8,2%	4 174	24,6%	(74,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	420	88	20,9%	88	20,9%	128	32,1%	(31,4%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	3 446	-	(100,0%)
Non-Exchange Revenue								
Property rates	39 066	10 416	26,7%	10 416	26,7%	9 625	25,9%	8,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 350	221	16,4%	221	16,4%	182	28,7%	21,6%
Licences or permits	6 501	1 710	26,3%	1 710	26,3%	655	8,0%	161,3%
Transfer and subsidies - Operational	519 025	214 548	41,3%	214 548	41,3%	186 279	36,0%	15,2%
Interest	15 874	4 484	28,2%	4 484	28,2%	4 159	50,3%	7,8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**545 600**	**154 901**	**28,4%**	**154 901**	**28,4%**	**139 321**	**28,0%**	**11,2%**
Employee related costs	173 224	40 585	23,4%	40 585	23,4%	35 844	22,6%	13,2%
Remuneration of councillors	32 742	7 531	23,0%	7 531	23,0%	7 053	22,1%	6,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	12 196	2 761	22,6%	2 761	22,6%	3 433	23,6%	(19,6%)
Debt impairment	14 042	-	-	-	-	-	-	-
Depreciation and amortisation	80 093	16 538	20,6%	16 538	20,6%	18 689	29,9%	(11,5%)
Interest	-	-	-	-	-	-	-	-
Contracted services	145 894	55 793	38,2%	55 793	38,2%	48 035	35,4%	16,2%
Transfers and subsidies	13 292	5 147	38,7%	5 147	38,7%	3 982	28,9%	29,3%
Irrecoverable debts written off	-	883	-	883	-	-	-	(100,0%)
Operational costs	74 120	25 663	34,6%	25 663	34,6%	22 286	29,6%	15,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**109 748**	**81 892**	**-**	**81 892**	**-**	**72 076**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	111 521	15 016	13,5%	15 016	13,5%	33 176	28,7%	(54,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**221 269**	**96 908**		**96 908**		**105 252**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**221 269**	**96 908**		**96 908**		**105 252**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**221 269**	**96 908**		**96 908**		**105 252**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**221 269**	**96 908**		**96 908**		**105 252**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**223 619**	**66 257**	**29,6%**	**66 257**	**29,6%**	**96 427**	**46,8%**	**(31,3%)**
National Government	108 519	12 599	11,6%	12 599	11,6%	74 233	75,5%	(83,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**108 519**	**12 599**	**11,6%**	**12 599**	**11,6%**	**74 233**	**75,5%**	**(83,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	115 100	53 658	46,6%	53 658	46,6%	22 194	20,6%	141,8%
Capital Expenditure Functional	**223 119**	**66 257**	**29,7%**	**66 257**	**29,7%**	**96 427**	**46,8%**	**(31,3%)**
Municipal governance and administration	**25 500**	**8 806**	**34,5%**	**8 806**	**34,5%**	**5 980**	**18,6%**	**47,3%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	25 500	8 806	34,5%	8 806	34,5%	5 980	18,6%	47,3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**36 117**	**6 183**	**17,1%**	**6 183**	**17,1%**	**16 441**	**69,3%**	**(62,4%)**
Community and Social Services	13 000	4 210	32,4%	4 210	32,4%	4 120	52,6%	2,2%
Sport And Recreation	22 317	1 973	8,8%	1 973	8,8%	12 321	77,4%	(84,0%)
Public Safety	800	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**150 889**	**50 895**	**33,7%**	**50 895**	**33,7%**	**63 765**	**50,8%**	**(20,2%)**
Planning and Development	6 200	3 290	53,1%	3 290	53,1%	-	-	(100,0%)
Road Transport	144 689	47 605	32,9%	47 605	32,9%	63 765	51,9%	(25,3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10 613**	**373**	**3,5%**	**373**	**3,5%**	**10 241**	**41,8%**	**(96,4%)**
Energy sources	9 613	373	3,9%	373	3,9%	10 241	51,9%	(96,4%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**749 856**	**280 203**	**37,4%**	**280 203**	**37,4%**	**312 908**	**41,3%**	**(10,5%)**
Property rates	14 180	3 228	22,8%	3 228	22,8%	3 092	13,7%	4,4%
Service charges	1 862	629	33,8%	629	33,8%	687	20,5%	(8,5%)
Other revenue	90 399	1 675	1,9%	1 675	1,9%	4 304	5,2%	(61,1%)
Transfers and Subsidies - Operational	519 025	233 670	45,0%	233 670	45,0%	240 289	46,4%	(2,8%)
Transfers and Subsidies - Capital	111 521	41 000	36,8%	41 000	36,8%	62 892	54,4%	(34,8%)
Interest	12 870	-	-	-	-	1 643	9,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(440 074)**	**(102 110)**	**23,2%**	**(102 110)**	**23,2%**	**(85 951)**	**20,7%**	**18,8%**
Suppliers and employees	(440 074)	(102 110)	23,2%	(102 110)	23,2%	(85 951)	20,7%	18,8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**309 782**	**178 093**	**57,5%**	**178 093**	**57,5%**	**226 956**	**66,2%**	**(21,5%)**
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	**(223 119)**	**(82 714)**	**37,1%**	**(82 714)**	**37,1%**	**(97 413)**	**47,3%**	**(15,1%)**
Capital assets	(223 119)	(82 714)	37,1%	(82 714)	37,1%	(97 413)	47,3%	(15,1%)
Net Cash from/(used) Investing Activities	**(223 119)**	**(82 714)**	**37,1%**	**(82 714)**	**37,1%**	**(97 413)**	**47,3%**	**(15,1%)**
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	**86 663**	**95 379**	**110,1%**	**95 379**	**110,1%**	**129 543**	**94,7%**	**(26,4%)**
Cash/cash equivalents at the year begin:	96 354	148 455	154,1%	148 455	154,1%	210 196	103,2%	(29,4%)
Cash/cash equivalents at the year end:	**183 017**	**243 739**	**133,2%**	**243 739**	**133,2%**	**339 739**	**99,7%**	**(28,3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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	3 344	2,1%	2 954	1,9%	2 907	1,8%	149 475	94,2%	158 680	67,5%	(78 895)	(49,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	533	2,4%	473	2,1%	517	2,3%	20 737	93,2%	22 259	9,5%	(10 404)	(46,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 707	3,2%	1 679	3,1%	1 651	3,1%	48 349	90,6%	53 386	22,7%	(121 755)	(228,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	3,6%	11	1,7%	10	1,5%	593	93,1%	637	,3%	(9 149)	(1 435,9%)	-	-
Total By Income Source	**5 607**	**2,4%**	**5 117**	**2,2%**	**5 084**	**2,2%**	**219 154**	**93,3%**	**234 962**	**100,0%**	**(220 204)**	**(93,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 336	1,8%	2 299	1,8%	2 347	1,8%	121 609	94,6%	128 592	54,7%	(4 807)	(3,7%)	-	-
Commercial	852	4,7%	511	2,8%	493	2,7%	16 417	89,8%	18 272	7,8%	(20 335)	(111,3%)	-	-
Households	2 419	2,7%	2 307	2,6%	2 244	2,5%	81 128	92,1%	88 098	37,5%	(195 062)	(221,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 607**	**2,4%**	**5 117**	**2,2%**	**5 084**	**2,2%**	**219 154**	**93,3%**	**234 962**	**100,0%**	**(220 204)**	**(93,7%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 252	54,6%	6	,3%	946	41,3%	89	3,9%	2 293	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 252**	**54,6%**	**6**	**,3%**	**946**	**41,3%**	**89**	**3,9%**	**2 293**	**100,0%**

Contact Details

Municipal Manager	Mr Risenga Richard Shilenge	015 851 0110
Chief Financial Officer	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 539 032**	**813 002**	**32,0%**	**813 002**	**32,0%**	**716 685**	**34,0%**	**13,4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	760 132	96 997	12,8%	96 997	12,8%	50 866	11,1%	90,7%
Service charges - Waste Water Management	26	10	37,4%	10	37,4%	4	34,7%	132,3%
Service charges - Waste Management	635	101	16,0%	101	16,0%	221	45,4%	(54,1%)
Sale of Goods and Rendering of Services	3 111	363	11,7%	363	11,7%	229	21,0%	58,8%
Agency services	-	-	-	-	-	-	-	-
Interest	46 120	7 832	17,0%	7 832	17,0%	14 175	34,3%	(44,7%)
Interest earned from Receivables	113 750	34 167	30,0%	34 167	30,0%	25 037	29,2%	36,5%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	2 311	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	330	108	32,8%	108	32,8%	116	28,9%	(6,1%)
Transfer and subsidies - Operational	1 612 617	673 423	41,8%	673 423	41,8%	626 037	41,1%	7,6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 988 229**	**390 758**	**19,7%**	**390 758**	**19,7%**	**356 142**	**16,9%**	**9,7%**
Employee related costs	808 707	205 691	25,4%	205 691	25,4%	185 128	22,7%	11,1%
Remuneration of councillors	16 793	4 081	24,3%	4 081	24,3%	3 642	18,4%	12,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	236 795	20 098	8,5%	20 098	8,5%	16 346	6,9%	23,0%
Debt impairment	208 600	-	-	-	-	-	-	-
Depreciation and amortisation	185 377	42 809	23,1%	42 809	23,1%	54 458	23,8%	(21,4%)
Interest	1	-	-	-	-	-	-	-
Contracted services	332 920	76 249	22,9%	76 249	22,9%	49 709	13,3%	53,4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 215	-	-	-	-	-	-	-
Operational costs	193 719	41 830	21,6%	41 830	21,6%	46 859	22,2%	(10,7%)
Losses on disposal of Assets	102	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**550 803**	**422 244**	**-**	**422 244**	**-**	**360 543**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	667 748	239 145	35,8%	239 145	35,8%	88 678	13,8%	169,7%
Transfers and subsidies - capital (in-kind)	4 956	-	-	-	-	2 289	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**1 223 507**	**661 388**		**661 388**		**451 511**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 223 507**	**661 388**		**661 388**		**451 511**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 223 507**	**661 388**		**661 388**		**451 511**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 223 507**	**661 388**		**661 388**		**451 511**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**786 704**	**211 707**	**26,9%**	**211 707**	**26,9%**	**96 845**	**12,8%**	**118,6%**
National Government	667 748	207 952	31,1%	207 952	31,1%	77 265	13,0%	169,1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**667 748**	**207 952**	**31,1%**	**207 952**	**31,1%**	**77 265**	**13,0%**	**169,1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	118 956	3 755	3,2%	3 755	3,2%	19 580	12,1%	(80,8%)
Capital Expenditure Functional	**786 704**	**211 707**	**26,9%**	**211 707**	**26,9%**	**96 845**	**12,8%**	**118,6%**
Municipal governance and administration	**43 202**	**16**	**-**	**16**	**-**	**866**	**1,3%**	**(98,2%)**
Executive and Council	30	-	-	-	-	82	136,0%	(100,0%)
Finance and administration	41 383	16	-	16	-	784	1,2%	(98,0%)
Internal audit	1 789	-	-	-	-	-	-	-
Community and Public Safety	**5 207**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	377	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	4 830	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 234**	**1 705**	**11,2%**	**1 705**	**11,2%**	**-**	**-**	**(100,0%)**
Planning and Development	2 895	1 705	58,9%	1 705	58,9%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	12 339	-	-	-	-	-	-	-
Trading Services	**723 060**	**209 986**	**29,0%**	**209 986**	**29,0%**	**95 979**	**14,2%**	**118,8%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	721 860	209 986	29,1%	209 986	29,1%	73 891	11,6%	184,2%
Waste Water Management	1 200	-	-	-	-	22 089	53,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**2 666 778**	**1 055 910**	**39,6%**	**1 055 910**	**39,6%**	**886 867**	**35,4%**	**19,1%**
Property rates	-	-	-	-	-	-	-	-
Service charges	191 062	15 060	7,9%	15 060	7,9%	12 905	10,0%	16,7%
Other revenue	149 127	2 283	1,5%	2 283	1,5%	2 666	1,8%	(14,4%)
Transfers and Subsidies - Operational	1 612 722	997 211	61,8%	997 211	61,8%	818 516	53,8%	21,8%
Transfers and Subsidies - Capital	667 748	33 525	5,0%	33 525	5,0%	38 605	6,0%	(13,2%)
Interest	46 120	7 832	17,0%	7 832	17,0%	14 175	24,3%	(44,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 554 672)**	**(225 975)**	**14,5%**	**(225 975)**	**14,5%**	**(127 050)**	**8,4%**	**77,9%**
Suppliers and employees	(1 554 671)	(225 975)	14,5%	(225 975)	14,5%	(127 050)	8,4%	77,9%
Finance charges	(1)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 112 107**	**829 935**	**74,6%**	**829 935**	**74,6%**	**759 817**	**76,2%**	**9,2%**
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	**(708 034)**	**(268 683)**	**37,9%**	**(268 683)**	**37,9%**	**(117 776)**	**16,7%**	**128,1%**
Capital assets	(708 034)	(268 683)	37,9%	(268 683)	37,9%	(117 776)	16,7%	128,1%
Net Cash from/(used) Investing Activities	**(708 034)**	**(268 683)**	**37,9%**	**(268 683)**	**37,9%**	**(117 776)**	**16,7%**	**128,1%**
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	**404 073**	**561 252**	**138,9%**	**561 252**	**138,9%**	**642 041**	**219,5%**	**(12,6%)**
Cash/cash equivalents at the year begin:	420 928	64 860	15,4%	64 860	15,4%	511 211	232,4%	(87,3%)
Cash/cash equivalents at the year end:	825 001	628 496	76,2%	628 496	76,2%	1 157 276	225,8%	(45,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 732	1,4%	61 029	2,6%	55 163	2,4%	2 177 680	93,6%	2 327 604	82,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 625	1,5%	1 574	1,5%	1 551	1,4%	102 578	95,6%	107 328	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 055	3,1%	11 811	3,1%	11 603	3,0%	348 272	90,8%	383 741	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	14 132	100,0%	14 132	,5%	-	-	-	-
Total By Income Source	**47 412**	**1,7%**	**74 414**	**2,6%**	**68 317**	**2,4%**	**2 642 663**	**93,3%**	**2 832 806**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 871	4,9%	6 034	6,0%	4 001	4,0%	84 991	85,1%	99 897	3,5%	-	-	-	-
Commercial	4 466	1,8%	11 327	4,6%	6 306	2,5%	226 815	91,1%	248 914	8,8%	-	-	-	-
Households	38 074	1,5%	57 053	2,3%	58 011	2,3%	2 330 857	93,8%	2 483 994	87,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**47 412**	**1,7%**	**74 414**	**2,6%**	**68 317**	**2,4%**	**2 642 663**	**93,3%**	**2 832 806**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 310	1,1%	32	-	-	-	204 278	98,9%	206 620	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 310**	**1,1%**	**32**	-	-	-	**204 278**	**98,9%**	**206 620**	**100,0%**

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Chief Financial Officer	Mr Lavhelesani Esrom Mbulaheni	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**417 212**	**184 279**	**44,2%**	**184 279**	**44,2%**	**120 435**	**32,9%**	**53,0%**
Exchange Revenue								
Service charges - Electricity	61 323	9 971	16,3%	9 971	16,3%	8 248	14,9%	20,9%
Service charges - Water	-	-	-	-	-	(263)	-	(100,0%)
Service charges - Waste Water Management	-	3	-	3	-	5	-	(36,5%)
Service charges - Waste Management	3 250	587	18,1%	587	18,1%	374	14,1%	56,7%
Sale of Goods and Rendering of Services	395	477	120,7%	477	120,7%	111	26,7%	329,1%
Agency services	150	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 201	604	50,3%	604	50,3%	364	24,2%	66,1%
Interest earned from Current and Non Current Assets	11 550	77	,7%	77	,7%	1 931	23,9%	(96,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 593	260	16,3%	260	16,3%	271	29,2%	(3,8%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	5 476	174	3,2%	174	3,2%	354	6,8%	(51,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 525	0	-	0	-	-	-	(100,0%)
Non-Exchange Revenue								
Property rates	76 395	67 249	88,0%	67 249	88,0%	4 181	12,1%	1 508,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 287	129	5,6%	129	5,6%	104	3,7%	23,8%
Licences or permits	-	334	-	334	-	650	-	(48,7%)
Transfer and subsidies - Operational	249 480	103 989	41,7%	103 989	41,7%	103 872	41,4%	,1%
Interest	1 587	426	26,8%	426	26,8%	233	17,5%	82,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**400 488**	**84 639**	**21,1%**	**84 639**	**21,1%**	**80 431**	**18,6%**	**5,2%**
Employee related costs	151 448	36 904	24,4%	36 904	24,4%	34 081	24,2%	8,3%
Remuneration of councillors	22 966	4 722	20,6%	4 722	20,6%	4 550	20,7%	3,8%
Bulk purchases - electricity	67 275	13 003	19,3%	13 003	19,3%	16 647	27,1%	(21,9%)
Inventory consumed	2 651	691	26,1%	691	26,1%	1 294	24,3%	(46,6%)
Debt impairment	17 483	-	-	-	-	-	-	-
Depreciation and amortisation	34 988	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	42 645	12 161	28,5%	12 161	28,5%	9 835	18,1%	23,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	61 031	17 158	28,1%	17 158	28,1%	14 023	21,1%	22,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 724**	**99 641**	**-**	**99 641**	**-**	**40 004**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	70 241	21 420	30,5%	21 420	30,5%	8 388	12,4%	155,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**86 965**	**121 061**		**121 061**		**48 392**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**86 965**	**121 061**		**121 061**		**48 392**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**86 965**	**121 061**		**121 061**		**48 392**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**86 965**	**121 061**		**121 061**		**48 392**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**86 965**	**20 590**	**23,7%**	**20 590**	**23,7%**	**5 354**	**7,1%**	**284,6%**
National Government	67 565	15 671	23,2%	15 671	23,2%	4 990	7,6%	214,1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**67 565**	**15 671**	**23,2%**	**15 671**	**23,2%**	**4 990**	**7,6%**	**214,1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 400	4 919	25,4%	4 919	25,4%	364	4,0%	1 250,8%
Capital Expenditure Functional	**86 965**	**20 590**	**23,7%**	**20 590**	**23,7%**	**5 354**	**7,1%**	**284,6%**
Municipal governance and administration	**5 700**	**1 733**	**30,4%**	**1 733**	**30,4%**	**30**	**,5%**	**5 675,0%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 700	1 733	30,4%	1 733	30,4%	30	,5%	5 675,0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 065**	**17 171**	**24,9%**	**17 171**	**24,9%**	**4 990**	**7,6%**	**244,1%**
Planning and Development	53 348	16 274	30,5%	16 274	30,5%	4 990	9,9%	226,2%
Road Transport	15 717	897	5,7%	897	5,7%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**12 200**	**1 687**	**13,8%**	**1 687**	**13,8%**	**334**	**10,4%**	**404,8%**
Energy sources	12 200	1 687	13,8%	1 687	13,8%	334	11,2%	404,8%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**439 563**	**56 459**	**12,8%**	**56 459**	**12,8%**	**139 531**	**32,5%**	**(59,5%)**
Property rates	29 030	5 613	19,3%	5 613	19,3%	556	1,7%	909,5%
Service charges	63 465	8 370	13,2%	8 370	13,2%	7 407	12,8%	13,0%
Other revenue	15 796	(93 751)	(593,5%)	(93 751)	(593,5%)	6 784	52,3%	(1 481,9%)
Transfers and Subsidies - Operational	249 480	105 055	42,1%	105 055	42,1%	108 655	43,3%	(3,3%)
Transfers and Subsidies - Capital	70 241	31 063	44,2%	31 063	44,2%	16 000	23,7%	94,1%
Interest	11 550	109	,9%	109	,9%	128	1,6%	(14,8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(345 366)**	**(237 996)**	**68,9%**	**(237 996)**	**68,9%**	**(148 193)**	**42,3%**	**60,6%**
Suppliers and employees	(345 366)	(237 996)	68,9%	(237 996)	68,9%	(148 193)	42,3%	60,6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**94 197**	**(181 537)**	**(192,7%)**	**(181 537)**	**(192,7%)**	**(8 662)**	**(10,9%)**	**1 995,8%**
Cash Flow from Investing Activities								
Receipts	**2 000**	**(198)**	**(9,9%)**	**(198)**	**(9,9%)**	**(222)**	**-**	**(10,8%)**
Proceeds on disposal of PPE	2 000	0	-	0	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(198)	-	(198)	-	(222)	-	(10,8%)
Payments	**(86 965)**	**(20 590)**	**23,7%**	**(20 590)**	**23,7%**	**(5 354)**	**7,1%**	**284,6%**
Capital assets	(86 965)	(20 590)	23,7%	(20 590)	23,7%	(5 354)	7,1%	284,6%
Net Cash from/(used) Investing Activities	**(84 965)**	**(20 788)**	**24,5%**	**(20 788)**	**24,5%**	**(5 576)**	**7,4%**	**272,8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 232**	**(202 325)**	**(2 191,6%)**	**(202 325)**	**(2 191,6%)**	**(14 238)**	**(299,7%)**	**1 321,0%**
Cash/cash equivalents at the year begin:	186 025	103 454	55,6%	103 454	55,6%	186 025	94,2%	(44,4%)
Cash/cash equivalents at the year end:	**195 256**	**(99 747)**	**(51,1%)**	**(99 747)**	**(51,1%)**	**171 787**	**84,9%**	**(158,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8	-	-	-	-	-	21 005	100,0%	21 013	6,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	728	2,1%	1 280	3,6%	481	1,4%	32 706	92,9%	35 194	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 496	1,6%	648	,3%	65 206	29,7%	150 019	68,4%	219 369	70,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7	,1%	-	-	-	-	6 554	99,9%	6 560	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	242	2,4%	222	2,2%	200	1,9%	9 590	93,5%	10 253	3,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	409	2,5%	331	2,1%	332	2,1%	14 995	93,3%	16 068	5,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	1,3%	56	1,3%	56	1,3%	4 005	96,0%	4 174	1,3%	-	-	-	-
Total By Income Source	**4 946**	**1,6%**	**2 537**	**,8%**	**66 275**	**21,2%**	**238 874**	**76,4%**	**312 632**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 116	4,3%	213	,4%	21 639	43,6%	25 675	51,7%	49 643	15,9%	-	-	-	-
Commercial	656	2,6%	699	2,7%	733	2,9%	23 574	91,9%	25 663	8,2%	-	-	-	-
Households	991	1,1%	1 566	1,7%	1 893	2,1%	86 350	95,1%	90 800	29,0%	-	-	-	-
Other	1 183	,8%	58	-	42 009	28,7%	103 275	70,5%	146 526	46,9%	-	-	-	-
Total By Customer Group	**4 946**	**1,6%**	**2 537**	**,8%**	**66 275**	**21,2%**	**238 874**	**76,4%**	**312 632**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	95	74,5%	-	-	33	25,5%	128	11,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	523	99,3%	4	,7%	-	-	-	-	526	48,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	427	97,1%	9	2,0%	4	1,0%	-	-	440	40,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**949**	**86,8%**	**108**	**9,8%**	**4**	**,4%**	**33**	**3,0%**	**1 093**	**100,0%**

Contact Details

Municipal Manager	Mr Ramothwala	015 505 7163
Chief Financial Officer	Ms Mulatwa	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**297 620**	**113 502**	**38,1%**	**113 502**	**38,1%**	**189 857**	**59,7%**	**(40,2%)**
Exchange Revenue								
Service charges - Electricity	14 201	2 960	20,8%	2 960	20,8%	2 667	20,6%	11,0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	985	334	33,9%	334	33,9%	372	6,8%	(10,1%)
Sale of Goods and Rendering of Services	1 308	5	,4%	5	,4%	12	1,5%	(56,4%)
Agency services	513	97	18,8%	97	18,8%	138	4,7%	(30,1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	725	163	22,5%	163	22,5%	176	9,9%	(7,3%)
Interest earned from Current and Non Current Assets	16 696	2 494	14,9%	2 494	14,9%	81 377	542,8%	(96,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	58	24,0%	58	24,0%	53	22,2%	8,1%
Licence and permits	14 450	2 007	13,9%	2 007	13,9%	1 667	7,3%	20,4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	252	217	86,4%	217	86,4%	48	6,2%	357,6%
Non-Exchange Revenue								
Property rates	39 268	25 810	65,7%	25 810	65,7%	24 790	71,5%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	147	1	,4%	1	,4%	21	,6%	(97,2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	207 339	79 047	38,1%	79 047	38,1%	78 164	36,3%	1,1%
Interest	1 496	310	20,7%	310	20,7%	373	24,9%	(17,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**285 311**	**53 609**	**18,8%**	**53 609**	**18,8%**	**76 461**	**25,8%**	**(29,9%)**
Employee related costs	121 240	28 774	23,7%	28 774	23,7%	38 594	31,8%	(25,4%)
Remuneration of councillors	16 414	3 554	21,7%	3 554	21,7%	3 433	19,9%	3,5%
Bulk purchases - electricity	15 183	4 617	30,4%	4 617	30,4%	4 940	34,2%	(6,5%)
Inventory consumed	6 411	1 073	16,7%	1 073	16,7%	1 206	19,4%	(11,0%)
Debt impairment	2 359	-	-	-	-	-	-	-
Depreciation and amortisation	21 656	-	-	-	-	5 508	26,1%	(100,0%)
Interest	2 551	3	,1%	3	,1%	3	,2%	(6,4%)
Contracted services	61 205	8 825	14,4%	8 825	14,4%	14 974	20,6%	(41,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	548	93	16,9%	93	16,9%	9	1,8%	890,5%
Operational costs	37 744	6 671	17,7%	6 671	17,7%	7 794	20,5%	(14,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 309**	**59 892**	**-**	**59 892**	**-**	**113 396**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	52 088	8 263	15,9%	8 263	15,9%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**64 397**	**68 155**		**68 155**		**113 396**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**64 397**	**68 155**		**68 155**		**113 396**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**64 397**	**68 155**		**68 155**		**113 396**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**64 397**	**68 155**		**68 155**		**113 396**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**64 397**	**6 734**	**10,5%**	**6 734**	**10,5%**	**3 801**	**6,3%**	**77,2%**
National Government	52 088	6 734	12,9%	6 734	12,9%	3 801	9,8%	77,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 088**	**6 734**	**12,9%**	**6 734**	**12,9%**	**3 801**	**9,8%**	**77,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 309	-	-	-	-	-	-	-
Capital Expenditure Functional	**64 397**	**6 734**	**10,5%**	**6 734**	**10,5%**	**3 801**	**6,3%**	**77,2%**
Municipal governance and administration	**4 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 450	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**13 759**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	1 000	-	-	-	-	-	-	-
Sport And Recreation	12 759	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 304**	**5 865**	**25,2%**	**5 865**	**25,2%**	**1 866**	**7,4%**	**214,3%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	23 304	5 865	25,2%	5 865	25,2%	1 866	7,4%	214,3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**22 884**	**869**	**3,8%**	**869**	**3,8%**	**1 935**	**6,8%**	**(55,1%)**
Energy sources	3 800	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	19 084	869	4,6%	869	4,6%	1 935	7,6%	(55,1%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**638 345**	**384 117**	**60,2%**	**384 117**	**60,2%**	**128 598**	**37,3%**	**198,7%**
Property rates	19 665	848	4,3%	848	4,3%	1 040	3,7%	(18,5%)
Service charges	14 824	426	2,9%	426	2,9%	180	1,0%	136,4%
Other revenue	16 910	86 706	512,8%	86 706	512,8%	30 320	97,3%	186,0%
Transfers and Subsidies - Operational	518 164	271 245	52,3%	271 245	52,3%	80 711	37,5%	236,1%
Transfers and Subsidies - Capital	52 088	22 255	42,7%	22 255	42,7%	14 940	38,5%	49,0%
Interest	16 696	2 637	15,8%	2 637	15,8%	1 407	9,4%	87,5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(564 965)**	**(330 172)**	**58,4%**	**(330 172)**	**58,4%**	**(145 257)**	**53,4%**	**127,3%**
Suppliers and employees	(559 863)	(330 172)	59,0%	(330 172)	59,0%	(145 257)	53,8%	127,3%
Finance charges	(5 102)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 380**	**53 945**	**73,5%**	**53 945**	**73,5%**	**(16 659)**	**(22,8%)**	**(423,8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(64 397)**	**(6 734)**	**10,5%**	**(6 734)**	**10,5%**	**(3 801)**	**6,3%**	**77,2%**
Capital assets	(64 397)	(6 734)	10,5%	(6 734)	10,5%	(3 801)	6,3%	77,2%
Net Cash from/(used) Investing Activities	**(64 397)**	**(6 734)**	**10,5%**	**(6 734)**	**10,5%**	**(3 801)**	**6,3%**	**77,2%**
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	**8 983**	**47 211**	**525,5%**	**47 211**	**525,5%**	**(20 460)**	**(160,5%)**	**(330,7%)**
Cash/cash equivalents at the year begin:	140 341	132 616	94,5%	132 616	94,5%	239 834	193,4%	(44,7%)
Cash/cash equivalents at the year end:	**149 324**	**179 856**	**120,4%**	**179 856**	**120,4%**	**219 881**	**160,8%**	**(18,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	5 464	100,0%	5 464	3,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 488	100,0%	1 488	,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10	,7%	10	,7%	10	,8%	1 325	97,8%	1 356	,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 311	100,0%	3 311	1,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	94	,5%	83	,5%	79	,4%	17 827	98,6%	18 083	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	803	,5%	702	,5%	22 411	14,6%	129 572	84,4%	153 488	83,8%	-	-	-	-
Total By Income Source	**907**	**,5%**	**795**	**,4%**	**22 500**	**12,3%**	**158 988**	**86,8%**	**183 190**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	907	,5%	795	,4%	22 500	12,3%	158 988	86,8%	183 190	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**907**	**,5%**	**795**	**,4%**	**22 500**	**12,3%**	**158 988**	**86,8%**	**183 190**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Ms Khanyisile Zulu	015 501 2318

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**5 850 979**	**1 620 326**	**27,7%**	**1 620 326**	**27,7%**	**1 454 917**	**27,4%**	**11,4%**
Exchange Revenue								
Service charges - Electricity	2 226 730	451 400	20,3%	451 400	20,3%	363 548	18,3%	24,2%
Service charges - Water	424 132	84 206	19,9%	84 206	19,9%	68 798	18,0%	22,4%
Service charges - Waste Water Management	165 527	46 835	28,3%	46 835	28,3%	46 393	29,7%	1,0%
Service charges - Waste Management	159 147	43 559	27,4%	43 559	27,4%	41 513	27,6%	4,9%
Sale of Goods and Rendering of Services	22 289	7 437	33,4%	7 437	33,4%	9 503	63,8%	(21,7%)
Agency services	35 475	5 777	16,3%	5 777	16,3%	6 028	18,0%	(4,2%)
Interest	0	-	-	-	-	-	-	-
Interest earned from Receivables	99 384	18 205	18,3%	18 205	18,3%	23 157	24,7%	(21,4%)
Interest earned from Current and Non Current Assets	52 986	23 466	44,3%	23 466	44,3%	17 222	40,1%	36,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	18 248	95,4%	18 248	95,4%	5 258	40,0%	247,1%
Licence and permits	16 179	17 324	107,1%	17 324	107,1%	14 862	97,4%	16,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	25 667	7 502	29,2%	7 502	29,2%	1 360	3,3%	451,7%
Non-Exchange Revenue								
Property rates	669 774	185 487	27,7%	185 487	27,7%	180 123	28,1%	3,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	5 840	12,5%	5 840	12,5%	9 579	21,7%	(39,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	690 698	37,1%	690 698	37,1%	652 912	39,2%	5,8%
Interest	24 846	14 344	57,7%	14 344	57,7%	14 525	62,0%	(1,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	137	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**5 724 364**	**1 180 139**	**20,6%**	**1 180 139**	**20,6%**	**1 413 310**	**27,5%**	**(16,5%)**
Employee related costs	1 374 637	287 388	20,9%	287 388	20,9%	261 616	19,5%	9,9%
Remuneration of councillors	66 479	15 802	23,8%	15 802	23,8%	10 631	22,4%	48,6%
Bulk purchases - electricity	1 469 753	288 177	19,6%	288 177	19,6%	379 185	29,1%	(24,0%)
Inventory consumed	344 497	48 134	14,0%	48 134	14,0%	84 504	25,7%	(43,0%)
Debt impairment	280 169	-	-	-	-	-	-	-
Depreciation and amortisation	407 814	233 333	57,2%	233 333	57,2%	290 794	75,2%	(19,8%)
Interest	40 124	2 953	7,4%	2 953	7,4%	3 209	7,5%	(8,0%)
Contracted services	1 269 378	204 886	16,1%	204 886	16,1%	246 956	25,2%	(17,0%)
Transfers and subsidies	60 480	4 063	6,7%	4 063	6,7%	5 090	48,6%	(20,2%)
Irrecoverable debts written off	-	(233)	-	(233)	-	33 795	27,2%	(100,7%)
Operational costs	411 033	95 637	23,3%	95 637	23,3%	97 141	23,5%	(1,5%)
Losses on disposal of Assets	-	-	-	-	-	(4)	-	(100,0%)
Other Losses	-	-	-	-	-	392	-	(100,0%)
Surplus/(Deficit)	**126 616**	**440 187**	**-**	**440 187**	**-**	**41 607**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	595 575	95 611	16,1%	95 611	16,1%	93 296	13,2%	2,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**722 190**	**535 798**		**535 798**		**134 903**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**722 190**	**535 798**		**535 798**		**134 903**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**722 190**	**535 798**		**535 798**		**134 903**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**722 190**	**535 798**		**535 798**		**134 903**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**716 061**	**99 404**	**13,9%**	**99 404**	**13,9%**	**131 566**	**16,0%**	**(24,4%)**
National Government	517 891	83 242	16,1%	83 242	16,1%	81 892	13,3%	1,6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**517 891**	**83 242**	**16,1%**	**83 242**	**16,1%**	**81 892**	**13,3%**	**1,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	198 169	16 162	8,2%	16 162	8,2%	49 673	24,3%	(67,5%)
Capital Expenditure Functional	**716 061**	**99 404**	**13,9%**	**99 404**	**13,9%**	**131 566**	**16,0%**	**(24,4%)**
Municipal governance and administration	**61 223**	**2 200**	**3,6%**	**2 200**	**3,6%**	**3 048**	**8,0%**	**(27,8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	61 223	2 200	3,6%	2 200	3,6%	3 048	8,0%	(27,8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**84 832**	**6 849**	**8,1%**	**6 849**	**8,1%**	**9 331**	**9,8%**	**(26,6%)**
Community and Social Services	9 917	-	-	-	-	-	-	-
Sport And Recreation	74 915	6 849	9,1%	6 849	9,1%	9 331	12,8%	(26,6%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**122 155**	**31 310**	**25,6%**	**31 310**	**25,6%**	**50 585**	**16,9%**	**(38,1%)**
Planning and Development	6 000	-	-	-	-	-	-	-
Road Transport	116 155	31 310	27,0%	31 310	27,0%	50 585	18,0%	(38,1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**447 851**	**59 044**	**13,2%**	**59 044**	**13,2%**	**68 602**	**17,7%**	**(13,9%)**
Energy sources	93 586	666	,7%	666	,7%	877	1,6%	(24,0%)
Water Management	251 403	41 273	16,4%	41 273	16,4%	54 681	22,1%	(24,5%)
Waste Water Management	70 940	16 564	23,3%	16 564	23,3%	13 043	22,2%	27,0%
Waste Management	31 922	541	1,7%	541	1,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**6 098 014**	**2 031 837**	**33,3%**	**2 031 837**	**33,3%**	**1 803 516**	**31,9%**	**12,7%**
Property rates	589 401	161 209	27,4%	161 209	27,4%	139 984	25,1%	15,2%
Service charges	2 618 473	666 327	25,4%	666 327	25,4%	588 286	25,3%	13,3%
Other revenue	275 056	85 187	31,0%	85 187	31,0%	130 636	50,8%	(34,8%)
Transfers and Subsidies - Operational	1 862 915	779 833	41,9%	779 833	41,9%	686 633	41,2%	13,6%
Transfers and Subsidies - Capital	595 575	302 664	50,8%	302 664	50,8%	234 933	33,2%	28,8%
Interest	156 594	36 617	23,4%	36 617	23,4%	23 044	17,0%	58,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(5 356 342)**	**(1 282 310)**	**23,9%**	**(1 282 310)**	**23,9%**	**(1 183 976)**	**24,5%**	**8,3%**
Suppliers and employees	(5 260 768)	(1 246 716)	23,7%	(1 246 716)	23,7%	(1 144 451)	24,0%	8,9%
Finance charges	(38 118)	(31 531)	82,7%	(31 531)	82,7%	(34 475)	84,9%	(8,5%)
Transfers and grants	(57 456)	(4 063)	7,1%	(4 063)	7,1%	(5 050)	50,7%	(19,5%)
Net Cash from/(used) Operating Activities	**741 672**	**749 527**	**101,1%**	**749 527**	**101,1%**	**619 540**	**74,9%**	**21,0%**
Cash Flow from Investing Activities								
Receipts	**192**	**1**	**,5%**	**1**	**,5%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	192	1	,5%	1	,5%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(680 258)**	**(169 934)**	**25,0%**	**(169 934)**	**25,0%**	**(179 036)**	**23,0%**	**(5,1%)**
Capital assets	(680 258)	(169 934)	25,0%	(169 934)	25,0%	(179 036)	23,0%	(5,1%)
Net Cash from/(used) Investing Activities	**(680 066)**	**(169 933)**	**25,0%**	**(169 933)**	**25,0%**	**(179 036)**	**23,0%**	**(5,1%)**
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	**61 606**	**579 594**	**940,8%**	**579 594**	**940,8%**	**440 504**	**919,2%**	**31,6%**
Cash/cash equivalents at the year begin:	229 950	708 477	308,1%	708 477	308,1%	343 278	186,2%	106,4%
Cash/cash equivalents at the year end:	**291 556**	**1 288 071**	**441,8%**	**1 288 071**	**441,8%**	**783 782**	**337,4%**	**64,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 765	11,5%	8 592	2,6%	6 845	2,1%	274 122	83,7%	327 324	15,2%	(25 118)	(7,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	101 667	36,0%	21 918	7,8%	12 007	4,2%	147 058	52,0%	282 651	13,1%	(3 398)	(1,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	60 446	10,7%	24 791	4,4%	17 262	3,0%	464 282	81,9%	566 780	26,3%	(9 463)	(1,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	18 655	11,9%	8 314	5,3%	6 690	4,3%	123 215	78,5%	156 874	7,3%	(3 005)	(1,9%)	-	-
Receivables from Exchange Transactions - Waste Management	15 409	8,5%	7 233	4,0%	6 501	3,6%	151 408	83,9%	180 551	8,4%	(2 810)	(1,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 855	2,3%	11 596	2,3%	11 229	2,2%	475 135	93,2%	509 814	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 552	4,4%	4 773	3,7%	3 314	2,6%	113 692	89,3%	127 331	5,9%	(4 382)	(3,4%)	-	-
Total By Income Source	**251 348**	**11,7%**	**87 217**	**4,1%**	**63 848**	**3,0%**	**1 749 015**	**81,3%**	**2 151 429**	**100,0%**	**(48 177)**	**(2,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 241	9,7%	14 810	4,3%	10 275	3,0%	284 479	83,0%	342 805	15,9%	(6 416)	(1,9%)	-	-
Commercial	108 040	24,8%	23 632	5,4%	13 962	3,2%	290 340	66,6%	435 975	20,3%	(859)	(,2%)	-	-
Households	110 067	8,0%	48 775	3,6%	39 612	2,9%	1 174 196	85,5%	1 372 649	63,8%	(40 902)	(3,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**251 348**	**11,7%**	**87 217**	**4,1%**	**63 848**	**3,0%**	**1 749 015**	**81,3%**	**2 151 429**	**100,0%**	**(48 177)**	**(2,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 160	100,0%	-	-	-	-	-	-	37 160	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**37 160**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**37 160**	**100,0%**

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Chief Financial Officer	Mr Thabo Nonyane	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**828 644**	**177 714**	**21,4%**	**177 714**	**21,4%**	**185 257**	**25,1%**	**(4,1%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	4 190	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	39	-	(100,0%)
Service charges - Waste Management	8 229	2 131	25,9%	2 131	25,9%	1 941	24,7%	9,8%
Sale of Goods and Rendering of Services	314 479	241	,1%	241	,1%	129	,1%	86,2%
Agency services	15 349	3 481	22,7%	3 481	22,7%	3 355	6,8%	3,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 642	1 356	20,4%	1 356	20,4%	5 544	87,1%	(75,5%)
Interest earned from Current and Non Current Assets	47 346	11 970	25,3%	11 970	25,3%	12 479	27,5%	(4,1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	419	89	21,1%	89	21,1%	93	23,4%	(4,7%)
Licence and permits	162	15	9,3%	15	9,3%	0	6,8%	4 156,3%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	25 236	404	1,6%	404	1,6%	261	1,2%	54,9%
Non-Exchange Revenue								
Property rates	43 173	12 423	28,8%	12 423	28,8%	11 387	27,5%	9,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	432	37	8,6%	37	8,6%	52	6,6%	(28,9%)
Licences or permits	-	-	-	-	-	0	5,2%	(100,0%)
Transfer and subsidies - Operational	348 623	140 446	40,3%	140 446	40,3%	141 173	41,4%	(,5%)
Interest	18 552	5 121	27,6%	5 121	27,6%	4 614	25,9%	11,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**638 715**	**71 356**	**11,2%**	**71 356**	**11,2%**	**60 219**	**10,8%**	**18,5%**
Employee related costs	161 097	25 584	15,9%	25 584	15,9%	24 349	15,9%	5,1%
Remuneration of councillors	27 053	6 297	23,3%	6 297	23,3%	5 999	24,1%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	13 397	167	1,2%	167	1,2%	1 216	8,8%	(86,3%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 269	7 416	14,5%	7 416	14,5%	7 985	19,2%	(7,1%)
Interest	933	-	-	-	-	-	-	-
Contracted services	203 542	16 727	8,2%	16 727	8,2%	13 628	8,9%	22,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	95 235	1 230	1,3%	1 230	1,3%	(5 006)	(5,5%)	(124,6%)
Operational costs	86 189	13 936	16,2%	13 936	16,2%	12 047	14,8%	15,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**189 929**	**106 358**	**-**	**106 358**	**-**	**125 038**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	57 083	10 756	18,8%	10 756	18,8%	12 939	18,9%	(16,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**247 011**	**117 113**		**117 113**		**137 977**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**247 011**	**117 113**		**117 113**		**137 977**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**247 011**	**117 113**		**117 113**		**137 977**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**247 011**	**117 113**		**117 113**		**137 977**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**246 866**	**49 794**	**20,2%**	**49 794**	**20,2%**	**19 306**	**7,2%**	**157,9%**
National Government	57 083	15 817	27,7%	15 817	27,7%	11 309	19,2%	39,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 083**	**15 817**	**27,7%**	**15 817**	**27,7%**	**11 309**	**19,2%**	**39,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	189 783	33 977	17,9%	33 977	17,9%	7 997	3,8%	324,9%
Capital Expenditure Functional	**246 866**	**49 794**	**20,2%**	**49 794**	**20,2%**	**19 306**	**7,2%**	**157,9%**
Municipal governance and administration	**15 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 300	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**14 400**	**2 481**	**17,2%**	**2 481**	**17,2%**	**58**	**,3%**	**4 207,8%**
Community and Social Services	14 400	2 481	17,2%	2 481	17,2%	58	,3%	4 207,8%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**174 535**	**47 313**	**27,1%**	**47 313**	**27,1%**	**19 248**	**10,5%**	**145,8%**
Planning and Development	70 129	20 200	28,8%	20 200	28,8%	11 251	14,6%	79,5%
Road Transport	103 436	27 112	26,2%	27 112	26,2%	7 997	7,5%	239,0%
Environmental Protection	970	-	-	-	-	-	-	-
Trading Services	**42 631**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	21 200	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	21 431	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 794 120**	**377 455**	**21,0%**	**377 455**	**21,0%**	**105 367**	**7,3%**	**258,2%**
Property rates	21 567	2 448	11,3%	2 448	11,3%	1 928	9,8%	27,0%
Service charges	26 834	9 135	34,0%	9 135	34,0%	4 394	17,9%	107,9%
Other revenue	407 280	1 538	,4%	1 538	,4%	(71 149)	(7,6%)	(102,2%)
Transfers and Subsidies - Operational	1 234 010	325 272	26,4%	325 272	26,4%	142 650	40,8%	128,0%
Transfers and Subsidies - Capital	57 083	34 013	59,6%	34 013	59,6%	14 517	27,0%	134,3%
Interest	47 346	5 049	10,7%	5 049	10,7%	13 027	27,0%	(61,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(786 878)**	**(115 178)**	**14,6%**	**(115 178)**	**14,6%**	**21 918**	**(2,4%)**	**(625,5%)**
Suppliers and employees	(786 878)	(115 178)	14,6%	(115 178)	14,6%	21 918	(2,4%)	(625,5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 007 242**	**262 278**	**26,0%**	**262 278**	**26,0%**	**127 285**	**24,8%**	**106,1%**
Cash Flow from Investing Activities								
Receipts	**24 000**	**238**	**1,0%**	**238**	**1,0%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	24 000	238	1,0%	238	1,0%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(283 896)**	**(49 794)**	**17,5%**	**(49 794)**	**17,5%**	**(19 306)**	**7,2%**	**157,9%**
Capital assets	(283 896)	(49 794)	17,5%	(49 794)	17,5%	(19 306)	7,2%	157,9%
Net Cash from/(used) Investing Activities	**(259 896)**	**(49 556)**	**19,1%**	**(49 556)**	**19,1%**	**(19 306)**	**7,2%**	**156,7%**
Cash Flow from Financing Activities								
Receipts	**65**	**10**	**15,9%**	**10**	**15,9%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	10	15,9%	10	15,9%	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**65**	**10**	**15,9%**	**10**	**15,9%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**747 411**	**212 732**	**28,5%**	**212 732**	**28,5%**	**107 979**	**44,2%**	**97,0%**
Cash/cash equivalents at the year begin:	568 684	812 406	142,9%	812 406	142,9%	741 509	130,4%	9,6%
Cash/cash equivalents at the year end:	**1 316 095**	**1 021 116**	**77,6%**	**1 021 116**	**77,6%**	**847 883**	**104,3%**	**20,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	364	13,6%	45	1,7%	228	8,5%	2 042	76,2%	2 678	,6%	525	19,6%	2 136	79,8%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 068	1,6%	3 739	1,5%	7 104	2,8%	234 923	94,0%	249 835	55,3%	3 289	1,3%	36 158	14,5%
Receivables from Exchange Transactions - Waste Water Management	1	,3%	1	,3%	48	9,9%	431	89,5%	481	,1%	4	,8%	76	15,8%
Receivables from Exchange Transactions - Waste Management	593	1,1%	522	,9%	557	1,0%	54 129	97,0%	55 801	12,3%	60	,1%	248	,4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 169	1,5%	2 108	1,5%	2 218	1,6%	135 907	95,4%	142 401	31,5%	620	,4%	10 654	7,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	5,3%	18	2,2%	21	2,5%	748	90,0%	831	,2%	-	-	2	,2%
Total By Income Source	**7 239**	**1,6%**	**6 434**	**1,4%**	**10 176**	**2,3%**	**428 179**	**94,7%**	**452 027**	**100,0%**	**4 498**	**1,0%**	**49 275**	**10,9%**
Debtors Age Analysis By Customer Group														
Organs of State	1 865	1,7%	1 828	1,7%	1 772	1,6%	103 179	95,0%	108 644	24,0%	4 498	4,1%	49 275	45,4%
Commercial	1 281	4,0%	628	1,9%	547	1,7%	29 771	92,4%	32 227	7,1%	-	-	-	-
Households	4 093	1,3%	3 977	1,3%	7 856	2,5%	295 230	94,9%	311 156	68,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 239**	**1,6%**	**6 434**	**1,4%**	**10 176**	**2,3%**	**428 179**	**94,7%**	**452 027**	**100,0%**	**4 498**	**1,0%**	**49 275**	**10,9%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 977	100,0%	-	-	-	-	-	-	25 977	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**25 977**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**25 977**	**100,0%**

Contact Details

Municipal Manager	Ms M.A Monyepao	015 633 4508
Chief Financial Officer	Mrs D.S Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 040 348**	**401 564**	**38,6%**	**401 564**	**38,6%**	**390 993**	**38,3%**	**2,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	49 944	9 396	18,8%	9 396	18,8%	13 289	14,9%	(29,3%)
Service charges - Waste Water Management	288	796	276,5%	796	276,5%	117	-	579,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	95	197,8%	95	197,8%	1 260	280,7%	(92,5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 000	12 547	83,6%	12 547	83,6%	12 676	50,7%	(1,0%)
Interest earned from Current and Non Current Assets	63 922	19 049	29,8%	19 049	29,8%	21 478	33,9%	(11,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	911 146	359 681	39,5%	359 681	39,5%	342 172	40,6%	5,1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 208 191**	**209 070**	**17,3%**	**209 070**	**17,3%**	**216 045**	**18,5%**	**(3,2%)**
Employee related costs	495 324	88 171	17,8%	88 171	17,8%	83 159	17,7%	6,0%
Remuneration of councillors	20 516	4 006	19,5%	4 006	19,5%	3 918	19,1%	2,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	105 631	4 603	4,4%	4 603	4,4%	20 362	19,9%	(77,4%)
Debt impairment	32 616	-	-	-	-	-	-	-
Depreciation and amortisation	126 850	22 365	17,6%	22 365	17,6%	20 980	19,1%	6,6%
Interest	470	50	10,7%	50	10,7%	-	-	(100,0%)
Contracted services	181 789	49 917	27,5%	49 917	27,5%	44 166	29,0%	13,0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	185 350	39 924	21,5%	39 924	21,5%	43 449	22,8%	(8,1%)
Losses on disposal of Assets	10 344	33	,3%	33	,3%	10	,1%	232,8%
Other Losses	49 301	-	-	-	-	-	-	-
Surplus/(Deficit)	**(167 843)**	**192 494**	**-**	**192 494**	**-**	**174 948**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	383 456	132 255	34,5%	132 255	34,5%	76 337	21,7%	73,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**215 613**	**324 750**		**324 750**		**251 285**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**215 613**	**324 750**		**324 750**		**251 285**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**215 613**	**324 750**		**324 750**		**251 285**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**215 613**	**324 750**		**324 750**		**251 285**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**393 366**	**117 403**	**29,8%**	**117 403**	**29,8%**	**74 709**	**19,9%**	**57,1%**
National Government	335 316	111 626	33,3%	111 626	33,3%	64 742	21,3%	72,4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**335 316**	**111 626**	**33,3%**	**111 626**	**33,3%**	**64 742**	**21,3%**	**72,4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	58 050	5 777	10,0%	5 777	10,0%	9 967	13,8%	(42,0%)
Capital Expenditure Functional	**393 366**	**117 403**	**29,8%**	**117 403**	**29,8%**	**74 709**	**19,9%**	**57,1%**
Municipal governance and administration	**12 650**	**109**	**,9%**	**109**	**,9%**	**2 143**	**19,1%**	**(94,9%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 650	109	,9%	109	,9%	2 143	19,1%	(94,9%)
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	**380 716**	**117 295**	**30,8%**	**117 295**	**30,8%**	**72 566**	**19,9%**	**61,6%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	375 716	117 295	31,2%	117 295	31,2%	72 566	19,9%	61,6%
Waste Water Management	5 000	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 517 516**	**554 205**	**36,5%**	**554 205**	**36,5%**	**519 794**	**36,5%**	**6,6%**
Property rates	-	-	-	-	-	-	-	-
Service charges	49 944	5 017	10,0%	5 017	10,0%	3 913	6,7%	28,2%
Other revenue	109 048	25 457	23,3%	25 457	23,3%	31 265	28,6%	(18,6%)
Transfers and Subsidies - Operational	911 146	358 663	39,4%	358 663	39,4%	341 014	40,5%	5,2%
Transfers and Subsidies - Capital	383 456	146 019	38,1%	146 019	38,1%	122 125	34,8%	19,6%
Interest	63 922	19 049	29,8%	19 049	29,8%	21 478	33,9%	(11,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 175 843)**	**(250 546)**	**21,3%**	**(250 546)**	**21,3%**	**(240 337)**	**24,9%**	**4,2%**
Suppliers and employees	(1 175 843)	(250 546)	21,3%	(250 546)	21,3%	(240 337)	24,9%	4,2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**341 673**	**303 659**	**88,9%**	**303 659**	**88,9%**	**279 457**	**60,7%**	**8,7%**
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	**(393 366)**	**(128 030)**	**32,5%**	**(128 030)**	**32,5%**	**(107 885)**	**28,7%**	**18,7%**
Capital assets	(393 366)	(128 030)	32,5%	(128 030)	32,5%	(107 885)	28,7%	18,7%
Net Cash from/(used) Investing Activities	**(393 366)**	**(128 030)**	**32,5%**	**(128 030)**	**32,5%**	**(107 885)**	**28,7%**	**18,7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(150)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(150)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(150)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(51 843)**	**175 629**	**(338,8%)**	**175 629**	**(338,8%)**	**171 572**	**204,5%**	**2,4%**
Cash/cash equivalents at the year begin:	447 974	661 150	147,6%	661 150	147,6%	580 733	109,9%	13,8%
Cash/cash equivalents at the year end:	**396 131**	**836 779**	**211,2%**	**836 779**	**211,2%**	**752 306**	**122,8%**	**11,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	930	,1%	19 081	1,9%	8 872	,9%	971 606	97,1%	1 000 488	99,5%	-	-	(2 599 481)	(259,8%)
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	-	-	-	-	-	-	4 617	100,0%	4 617	,5%	-	-	-	-
Total By Income Source	**930**	**,1%**	**19 081**	**1,9%**	**8 872**	**,9%**	**976 222**	**97,1%**	**1 005 105**	**100,0%**	**-**	**-**	**(2 599 481)**	**(258,6%)**
Debtors Age Analysis By Customer Group														
Organs of State	16	,1%	326	1,9%	152	,9%	16 614	97,1%	17 108	1,7%	-	-	(44 451)	(259,8%)
Commercial	44	,1%	897	1,9%	417	,9%	45 665	97,1%	47 023	4,7%	-	-	(122 176)	(259,8%)
Households	870	,1%	17 857	1,9%	8 303	,9%	909 326	97,1%	936 357	93,2%	-	-	(2 432 855)	(259,8%)
Other	-	-	-	-	-	-	4 617	100,0%	4 617	,5%	-	-	-	-
Total By Customer Group	**930**	**,1%**	**19 081**	**1,9%**	**8 872**	**,9%**	**976 222**	**97,1%**	**1 005 105**	**100,0%**	**-**	**-**	**(2 599 481)**	**(258,6%)**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 360	95,2%	635	4,5%	-	-	34	,2%	14 030	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 360**	**95,2%**	**635**	**4,5%**	**-**	**-**	**34**	**,2%**	**14 030**	**100,0%**

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Mr Tebogo Malaka	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**618 057**	**142 719**	**23,1%**	**142 719**	**23,1%**	**104 119**	**18,0%**	**37,1%**
Exchange Revenue								
Service charges - Electricity	145 635	26 002	17,9%	26 002	17,9%	17 836	13,7%	45,8%
Service charges - Water	59 889	9 180	15,3%	9 180	15,3%	24 405	27,3%	(62,4%)
Service charges - Waste Water Management	33 278	7 583	22,8%	7 583	22,8%	9 233	27,8%	(17,9%)
Service charges - Waste Management	20 116	4 412	21,9%	4 412	21,9%	4 002	19,6%	10,2%
Sale of Goods and Rendering of Services	1 861	129	6,9%	129	6,9%	140	13,2%	(7,7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 370	16 487	30,3%	16 487	30,3%	15 283	41,5%	7,9%
Interest earned from Current and Non Current Assets	-	1 150	-	1 150	-	153	23,1%	653,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	675	132	19,5%	132	19,5%	124	19,3%	6,3%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 507	57	3,8%	57	3,8%	0	-	27 693,1%
Non-Exchange Revenue								
Property rates	134 125	25 102	18,7%	25 102	18,7%	32 374	29,8%	(22,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	914	(391)	(42,9%)	(391)	(42,9%)	464	53,3%	(184,5%)
Licences or permits	5 583	50	,9%	50	,9%	10	,2%	385,0%
Transfer and subsidies - Operational	160 105	52 827	33,0%	52 827	33,0%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	96	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**601 405**	**108 593**	**18,1%**	**108 593**	**18,1%**	**109 897**	**19,1%**	**(1,2%)**
Employee related costs	182 640	39 386	21,6%	39 386	21,6%	41 272	23,5%	(4,6%)
Remuneration of councillors	12 658	2 699	21,3%	2 699	21,3%	4 022	33,2%	(32,9%)
Bulk purchases - electricity	132 203	28 224	21,3%	28 224	21,3%	26 678	22,7%	5,8%
Inventory consumed	60 933	5 454	9,0%	5 454	9,0%	2 558	4,6%	113,2%
Debt impairment	31 271	-	-	-	-	-	-	-
Depreciation and amortisation	44 420	-	-	-	-	-	-	-
Interest	21 529	325	1,5%	325	1,5%	296	1,3%	9,8%
Contracted services	68 330	27 185	39,8%	27 185	39,8%	30 249	47,7%	(10,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-
Operational costs	42 420	5 321	12,5%	5 321	12,5%	4 822	10,6%	10,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 652**	**34 126**	**-**	**34 126**	**-**	**(5 778)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	111 465	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	47 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**175 117**	**34 126**		**34 126**		**(5 778)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**175 117**	**34 126**		**34 126**		**(5 778)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**175 117**	**34 126**		**34 126**		**(5 778)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**175 117**	**34 126**		**34 126**		**(5 778)**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**109 480**	**16 635**	**15,2%**	**16 635**	**15,2%**	**491**	**,6%**	**3 288,2%**
National Government	109 480	16 635	15,2%	16 635	15,2%	491	,6%	3 288,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**109 480**	**16 635**	**15,2%**	**16 635**	**15,2%**	**491**	**,6%**	**3 288,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**109 480**	**16 635**	**15,2%**	**16 635**	**15,2%**	**491**	**,6%**	**3 288,2%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 716**	**10 455**	**25,1%**	**10 455**	**25,1%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	41 716	10 455	25,1%	10 455	25,1%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**67 764**	**6 180**	**9,1%**	**6 180**	**9,1%**	**491**	**1,0%**	**1 158,7%**
Energy sources	20 000	6 180	30,9%	6 180	30,9%	-	-	(100,0%)
Water Management	47 764	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	491	1,5%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**639 889**	**160 886**	**25,1%**	**160 886**	**25,1%**	**66 905**	**12,1%**	**140,5%**
Property rates	120 694	32 924	27,3%	32 924	27,3%	17 034	24,1%	93,3%
Service charges	206 666	46 846	22,7%	46 846	22,7%	28 803	16,3%	62,6%
Other revenue	40 957	20 841	50,9%	20 841	50,9%	15 527	341,9%	34,2%
Transfers and Subsidies - Operational	160 108	60 276	37,6%	60 276	37,6%	5 541	2,1%	987,8%
Transfers and Subsidies - Capital	111 465	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(567 954)**	**(102 584)**	**18,1%**	**(102 584)**	**18,1%**	**(106 059)**	**18,0%**	**(3,3%)**
Suppliers and employees	(546 425)	(102 584)	18,8%	(102 584)	18,8%	(106 059)	18,3%	(3,3%)
Finance charges	(21 529)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 935**	**58 302**	**81,0%**	**58 302**	**81,0%**	**(39 154)**	**102,7%**	**(248,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(109 480)**	**(19 166)**	**17,5%**	**(19 166)**	**17,5%**	**(2 218)**	**5,2%**	**764,2%**
Capital assets	(109 480)	(19 166)	17,5%	(19 166)	17,5%	(2 218)	5,2%	764,2%
Net Cash from/(used) Investing Activities	**(109 480)**	**(19 166)**	**17,5%**	**(19 166)**	**17,5%**	**(2 218)**	**5,2%**	**764,2%**
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	**(37 545)**	**39 137**	**(104,2%)**	**39 137**	**(104,2%)**	**(41 371)**	**51,0%**	**(194,6%)**
Cash/cash equivalents at the year begin:	193 960	41 837	21,6%	41 837	21,6%	84 123	13 859,5%	(50,3%)
Cash/cash equivalents at the year end:	**156 415**	**84 340**	**53,9%**	**84 340**	**53,9%**	**(23 689)**	**29,4%**	**(456,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 440	1,3%	2 360	1,3%	3 216	1,7%	180 195	95,7%	188 211	18,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 269	7,9%	3 666	6,8%	3 000	5,5%	43 148	79,8%	54 083	5,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 378	4,9%	9 016	3,9%	8 445	3,7%	201 820	87,5%	230 659	22,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 508	1,8%	2 349	1,7%	2 375	1,7%	133 272	94,9%	140 503	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 598	1,9%	1 137	1,4%	1 084	1,3%	79 639	95,4%	83 458	8,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	352	100,0%	352	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 744	2,2%	6 619	2,2%	6 447	2,1%	280 668	93,4%	300 478	29,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110	,3%	43	,1%	52	,2%	31 380	99,4%	31 585	3,1%	-	-	-	-
Total By Income Source	**29 048**	**2,8%**	**25 189**	**2,4%**	**24 620**	**2,4%**	**950 474**	**92,3%**	**1 029 330**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 275	4,8%	1 287	2,7%	1 879	3,9%	42 182	88,6%	47 623	4,6%	-	-	-	-
Commercial	13 184	5,1%	12 103	4,7%	11 188	4,4%	220 149	85,8%	256 624	24,9%	-	-	-	-
Households	13 589	1,9%	11 799	1,6%	11 552	1,6%	688 143	94,9%	725 083	70,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 048**	**2,8%**	**25 189**	**2,4%**	**24 620**	**2,4%**	**950 474**	**92,3%**	**1 029 330**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 985	1,1%	18 978	3,0%	9 570	1,5%	602 507	94,4%	638 041	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 985**	**1,1%**	**18 978**	**3,0%**	**9 570**	**1,5%**	**602 507**	**94,4%**	**638 041**	**100,0%**

Contact Details

Municipal Manager	Ms R Tshiswaise	014 772 2295
Chief Financial Officer	Ms R Tshiswaise	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**904 210**	**279 085**	**30,9%**	**279 085**	**30,9%**	**236 646**	**28,2%**	**17,9%**
Exchange Revenue								
Service charges - Electricity	270 621	81 422	30,1%	81 422	30,1%	46 466	17,5%	75,2%
Service charges - Water	73 956	18 148	24,5%	18 148	24,5%	16 057	22,4%	13,0%
Service charges - Waste Water Management	31 974	8 577	26,8%	8 577	26,8%	7 598	26,2%	12,9%
Service charges - Waste Management	26 500	6 790	25,6%	6 790	25,6%	6 051	26,0%	12,2%
Sale of Goods and Rendering of Services	1 915	205	10,7%	205	10,7%	365	20,2%	(43,8%)
Agency services	12 890	1 292	10,0%	1 292	10,0%	2 801	29,1%	(53,9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 227	14 369	26,5%	14 369	26,5%	14 298	38,4%	,5%
Interest earned from Current and Non Current Assets	7 592	2 881	37,9%	2 881	37,9%	2 656	37,1%	8,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	839	102	12,2%	102	12,2%	150	18,9%	(31,7%)
Licence and permits	-	315	-	315	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 776	458	16,5%	458	16,5%	433	16,5%	5,8%
Non-Exchange Revenue								
Property rates	133 680	31 621	23,7%	31 621	23,7%	30 663	24,3%	3,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 158	153	2,5%	153	2,5%	2 528	249,6%	(94,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 209	106 209	40,8%	106 209	40,8%	100 784	40,8%	5,4%
Interest	20 874	6 543	31,3%	6 543	31,3%	5 795	37,5%	12,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**901 405**	**195 293**	**21,7%**	**195 293**	**21,7%**	**199 841**	**23,9%**	**(2,3%)**
Employee related costs	273 857	66 608	24,3%	66 608	24,3%	57 497	21,7%	15,8%
Remuneration of councillors	16 063	3 550	22,1%	3 550	22,1%	3 276	21,3%	8,4%
Bulk purchases - electricity	205 014	43 009	21,0%	43 009	21,0%	58 213	30,1%	(26,1%)
Inventory consumed	58 351	8 176	14,0%	8 176	14,0%	10 815	20,2%	(24,4%)
Debt impairment	52 323	9 854	18,8%	9 854	18,8%	8 867	26,3%	11,1%
Depreciation and amortisation	95 671	20 173	21,1%	20 173	21,1%	20 863	22,0%	(3,3%)
Interest	21 490	601	2,8%	601	2,8%	1 298	6,6%	(53,7%)
Contracted services	83 590	17 204	20,6%	17 204	20,6%	18 535	24,4%	(7,2%)
Transfers and subsidies	2 142	498	23,2%	498	23,2%	398	37,8%	25,0%
Irrecoverable debts written off	15 500	-	-	-	-	-	-	-
Operational costs	77 405	25 621	33,1%	25 621	33,1%	20 080	26,0%	27,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 804**	**83 792**	**-**	**83 792**	**-**	**36 805**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	117 238	19 989	17,0%	19 989	17,0%	31 825	16,4%	(37,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 042**	**103 781**		**103 781**		**68 630**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 042**	**103 781**		**103 781**		**68 630**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 042**	**103 781**		**103 781**		**68 630**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 042**	**103 781**		**103 781**		**68 630**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**157 914**	**38 430**	**24,3%**	**38 430**	**24,3%**	**32 908**	**14,7%**	**16,8%**
National Government	117 238	33 183	28,3%	33 183	28,3%	30 649	15,8%	8,3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**117 238**	**33 183**	**28,3%**	**33 183**	**28,3%**	**30 649**	**15,8%**	**8,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 676	5 247	12,9%	5 247	12,9%	2 258	7,5%	132,3%
Capital Expenditure Functional	**157 914**	**38 430**	**24,3%**	**38 430**	**24,3%**	**32 908**	**14,7%**	**16,8%**
Municipal governance and administration	**6 790**	**292**	**4,3%**	**292**	**4,3%**	**686**	**22,9%**	**(57,5%)**
Executive and Council	-	-	-	-	-	686	54,9%	(100,0%)
Finance and administration	6 790	292	4,3%	292	4,3%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 386**	**-**	**-**	**-**	**-**	**267**	**2,6%**	**(100,0%)**
Community and Social Services	1 586	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	267	2,6%	(100,0%)
Public Safety	800	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 158**	**15 769**	**28,6%**	**15 769**	**28,6%**	**2 280**	**7,8%**	**591,5%**
Planning and Development	2 000	-	-	-	-	176	2,7%	(100,0%)
Road Transport	53 158	15 769	29,7%	15 769	29,7%	2 105	9,3%	649,2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**93 580**	**22 370**	**23,9%**	**22 370**	**23,9%**	**29 674**	**16,3%**	**(24,6%)**
Energy sources	9 503	1 220	12,8%	1 220	12,8%	-	-	(100,0%)
Water Management	68 583	18 562	27,1%	18 562	27,1%	20 936	15,2%	(11,3%)
Waste Water Management	12 994	2 588	19,9%	2 588	19,9%	8 738	52,9%	(70,4%)
Waste Management	2 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 008 396**	**598 630**	**59,4%**	**598 630**	**59,4%**	**485 581**	**51,0%**	**23,3%**
Property rates	96 082	10 269	10,7%	10 269	10,7%	132 896	131,4%	(92,3%)
Service charges	419 891	57 419	13,7%	57 419	13,7%	1 088 804	307,9%	(94,7%)
Other revenue	111 385	165 884	148,9%	165 884	148,9%	65 908	441,1%	151,7%
Transfers and Subsidies - Operational	260 209	318 924	122,6%	318 924	122,6%	(889 240)	(359,6%)	(135,9%)
Transfers and Subsidies - Capital	113 238	46 031	40,6%	46 031	40,6%	83 933	44,2%	(45,2%)
Interest	7 592	102	1,3%	102	1,3%	3 279	7,2%	(96,9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(852 244)**	**(196 553)**	**23,1%**	**(196 553)**	**23,1%**	**(280 908)**	**40,9%**	**(30,0%)**
Suppliers and employees	(830 623)	(196 553)	23,7%	(196 553)	23,7%	(280 908)	42,1%	(30,0%)
Finance charges	(21 490)	-	-	-	-	-	-	-
Transfers and grants	(131)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**156 151**	**402 077**	**257,5%**	**402 077**	**257,5%**	**204 673**	**77,2%**	**96,4%**
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	**(181 601)**	**(48 271)**	**26,6%**	**(48 271)**	**26,6%**	**(37 088)**	**16,6%**	**30,2%**
Capital assets	(181 601)	(48 271)	26,6%	(48 271)	26,6%	(37 088)	16,6%	30,2%
Net Cash from/(used) Investing Activities	**(181 601)**	**(48 271)**	**26,6%**	**(48 271)**	**26,6%**	**(37 088)**	**16,6%**	**30,2%**
Cash Flow from Financing Activities								
Receipts	-	**(37)**	-	**(37)**	-	**(51)**	-	**(27,8%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(37)	-	(37)	-	(51)	-	(27,8%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	**(37)**	-	**(37)**	-	**(51)**	**,5%**	**(27,8%)**
Net Increase/(Decrease) in cash held	**(25 450)**	**353 769**	**(1 390,1%)**	**353 769**	**(1 390,1%)**	**167 534**	**530,7%**	**111,2%**
Cash/cash equivalents at the year begin:	91 274	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**65 824**	**353 769**	**537,4%**	**353 769**	**537,4%**	**228 246**	**185,8%**	**55,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 578	6,7%	5 344	2,5%	4 340	2,0%	193 081	88,8%	217 343	24,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 967	11,3%	3 249	2,2%	2 982	2,0%	127 255	84,6%	150 452	17,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 995	7,3%	5 758	2,2%	5 915	2,3%	229 168	88,2%	259 836	29,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 734	6,1%	2 419	2,2%	2 356	2,1%	99 240	89,6%	110 750	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 730	4,4%	2 881	2,2%	2 127	1,7%	118 041	91,7%	128 779	14,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	1,0%	39	,5%	39	,5%	7 987	98,1%	8 145	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	233	4,6%	93	1,8%	245	4,8%	4 476	88,7%	5 047	,6%	-	-	-	-
Total By Income Source	**63 316**	**7,2%**	**19 783**	**2,2%**	**18 004**	**2,0%**	**779 248**	**88,5%**	**880 351**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 137	9,1%	3 111	2,3%	3 055	2,3%	114 749	86,2%	133 052	15,1%	-	-	-	-
Commercial	4 394	15,5%	1 505	5,3%	744	2,6%	21 653	76,5%	28 295	3,2%	-	-	-	-
Households	46 589	6,5%	15 101	2,1%	14 023	2,0%	640 487	89,4%	716 199	81,4%	-	-	-	-
Other	197	7,0%	66	2,4%	182	6,5%	2 360	84,1%	2 805	,3%	-	-	-	-
Total By Customer Group	**63 316**	**7,2%**	**19 783**	**2,2%**	**18 004**	**2,0%**	**779 248**	**88,5%**	**880 351**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	24 346	101,9%	-	-	-	-	(446)	(1,9%)	23 899	86,2%
Bulk Water	1 556	100,0%	-	-	-	-	-	-	1 556	5,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 043	97,9%	22	2,1%	-	-	-	-	1 066	3,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	776	64,0%	218	18,0%	219	18,1%	-	-	1 213	4,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**27 721**	**100,0%**	**240**	**,9%**	**219**	**,8%**	**(446)**	**(1,6%)**	**27 734**	**100,0%**

Contact Details

Municipal Manager	Mrs Maria Mapula Cocquyt	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**656 606**	**187 355**	**28,5%**	**187 355**	**28,5%**	**166 995**	**28,1%**	**12,2%**
Exchange Revenue								
Service charges - Electricity	189 484	42 151	22,2%	42 151	22,2%	37 932	23,7%	11,1%
Service charges - Water	50 250	11 652	23,2%	11 652	23,2%	10 635	17,5%	9,6%
Service charges - Waste Water Management	26 128	6 258	24,0%	6 258	24,0%	6 018	27,2%	4,0%
Service charges - Waste Management	11 267	3 012	26,7%	3 012	26,7%	2 843	27,4%	6,0%
Sale of Goods and Rendering of Services	1 400	356	25,4%	356	25,4%	328	22,0%	8,5%
Agency services	6 000	1 562	26,0%	1 562	26,0%	1 359	27,7%	14,9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 389	3 119	20,3%	3 119	20,3%	3 431	30,9%	(9,1%)
Interest earned from Current and Non Current Assets	5 000	975	19,5%	975	19,5%	993	42,3%	(1,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 223	332	27,2%	332	27,2%	299	26,1%	11,0%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 470	388	15,7%	388	15,7%	40	1,9%	879,0%
Non-Exchange Revenue								
Property rates	115 924	26 900	23,2%	26 900	23,2%	26 096	21,6%	3,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	43 548	23 909	54,9%	23 909	54,9%	11 978	35,6%	99,6%
Licences or permits	3 447	605	17,5%	605	17,5%	604	29,2%	,1%
Transfer and subsidies - Operational	151 036	62 211	41,2%	62 211	41,2%	59 772	41,4%	4,1%
Interest	17 045	3 575	21,0%	3 575	21,0%	3 764	22,7%	(5,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 595	349	9,7%	349	9,7%	902	-	(61,3%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	13 398	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**627 799**	**128 747**	**20,5%**	**128 747**	**20,5%**	**119 465**	**20,9%**	**7,8%**
Employee related costs	181 826	42 028	23,1%	42 028	23,1%	38 175	21,5%	10,1%
Remuneration of councillors	9 715	2 047	21,1%	2 047	21,1%	2 133	23,1%	(4,0%)
Bulk purchases - electricity	178 230	52 703	29,6%	52 703	29,6%	49 400	29,7%	6,7%
Inventory consumed	36 309	7 966	21,9%	7 966	21,9%	5 361	18,0%	48,6%
Debt impairment	24 996	-	-	-	-	-	-	-
Depreciation and amortisation	44 944	-	-	-	-	-	-	-
Interest	18 612	-	-	-	-	-	-	-
Contracted services	84 683	12 273	14,5%	12 273	14,5%	10 966	19,4%	11,9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	48 485	11 731	24,2%	11 731	24,2%	13 430	22,9%	(12,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28 807**	**58 608**	**-**	**58 608**	**-**	**47 531**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	151 051	56 907	37,7%	56 907	37,7%	17 969	19,2%	216,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**179 858**	**115 516**		**115 516**		**65 500**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**179 858**	**115 516**		**115 516**		**65 500**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**179 858**	**115 516**		**115 516**		**65 500**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**179 858**	**115 516**		**115 516**		**65 500**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**152 011**	**49 629**	**32,6%**	**49 629**	**32,6%**	**15 512**	**15,9%**	**219,9%**
National Government	131 349	48 702	37,1%	48 702	37,1%	15 512	19,1%	214,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**131 349**	**48 702**	**37,1%**	**48 702**	**37,1%**	**15 512**	**19,1%**	**214,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20 662	927	4,5%	927	4,5%	-	-	(100,0%)
Capital Expenditure Functional	**152 011**	**49 629**	**32,6%**	**49 629**	**32,6%**	**15 512**	**15,9%**	**219,9%**
Municipal governance and administration	**3 580**	**102**	**2,8%**	**102**	**2,8%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 280	102	3,1%	102	3,1%	-	-	(100,0%)
Internal audit	300	-	-	-	-	-	-	-
Community and Public Safety	**1 561**	**-**	**-**	**-**	**-**	**2 179**	**71,1%**	**(100,0%)**
Community and Social Services	411	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	2 179	98,2%	(100,0%)
Public Safety	1 150	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 950**	**6 992**	**24,2%**	**6 992**	**24,2%**	**1 597**	**15,4%**	**337,9%**
Planning and Development	500	-	-	-	-	-	-	-
Road Transport	28 450	6 992	24,6%	6 992	24,6%	1 597	17,0%	337,9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**117 920**	**42 535**	**36,1%**	**42 535**	**36,1%**	**11 735**	**14,6%**	**262,4%**
Energy sources	25 752	6 884	26,7%	6 884	26,7%	1 443	5,6%	377,1%
Water Management	57 338	22 375	39,0%	22 375	39,0%	1 382	12,1%	1 518,7%
Waste Water Management	28 213	12 073	42,8%	12 073	42,8%	6 659	22,1%	81,3%
Waste Management	6 616	1 203	18,2%	1 203	18,2%	2 251	17,2%	(46,6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**756 180**	**244 409**	**32,3%**	**244 409**	**32,3%**	**199 670**	**32,2%**	**22,4%**
Property rates	104 332	23 314	22,3%	23 314	22,3%	21 609	19,6%	7,9%
Service charges	249 416	69 565	27,9%	69 565	27,9%	61 789	29,4%	12,6%
Other revenue	78 146	34 490	44,1%	34 490	44,1%	10 839	18,4%	218,2%
Transfers and Subsidies - Operational	151 036	62 452	41,3%	62 452	41,3%	60 609	42,0%	3,0%
Transfers and Subsidies - Capital	140 291	52 623	37,5%	52 623	37,5%	44 758	47,9%	17,6%
Interest	32 960	1 966	6,0%	1 966	6,0%	65	2,8%	2 940,8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(559 147)**	**(159 237)**	**28,5%**	**(159 237)**	**28,5%**	**(157 826)**	**31,0%**	**,9%**
Suppliers and employees	(559 147)	(159 237)	28,5%	(159 237)	28,5%	(157 826)	31,0%	,9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**197 033**	**85 172**	**43,2%**	**85 172**	**43,2%**	**41 844**	**38,0%**	**103,5%**
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	**(152 011)**	**(71 293)**	**46,9%**	**(71 293)**	**46,9%**	**(20 663)**	**21,2%**	**245,0%**
Capital assets	(152 011)	(71 293)	46,9%	(71 293)	46,9%	(20 663)	21,2%	245,0%
Net Cash from/(used) Investing Activities	**(152 011)**	**(71 293)**	**46,9%**	**(71 293)**	**46,9%**	**(20 663)**	**21,2%**	**245,0%**
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	**45 022**	**13 879**	**30,8%**	**13 879**	**30,8%**	**21 181**	**163,8%**	**(34,5%)**
Cash/cash equivalents at the year begin:	25 270	52 852	209,1%	52 852	209,1%	25 270	122,5%	109,1%
Cash/cash equivalents at the year end:	**70 293**	**66 754**	**95,0%**	**66 754**	**95,0%**	**46 451**	**138,4%**	**43,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 917	7,4%	2 062	3,1%	1 557	2,3%	58 288	87,2%	66 825	17,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 541	46,1%	703	3,8%	575	3,1%	8 720	47,0%	18 539	4,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 869	5,8%	3 823	2,8%	4 341	3,2%	119 909	88,2%	135 943	34,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 292	5,8%	1 298	3,3%	1 025	2,6%	34 945	88,3%	39 560	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	996	6,4%	471	3,0%	368	2,4%	13 767	88,2%	15 602	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 359	2,1%	2 312	2,1%	4 512	4,1%	101 291	91,7%	110 474	28,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	469	7,3%	106	1,7%	185	2,9%	5 636	88,1%	6 395	1,6%	-	-	-	-
Total By Income Source	**27 444**	**7,0%**	**10 774**	**2,7%**	**12 562**	**3,2%**	**342 559**	**87,1%**	**393 339**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 132	8,4%	970	3,8%	1 067	4,2%	21 157	83,5%	25 327	6,4%	-	-	-	-
Commercial	14 364	9,0%	3 757	2,4%	5 001	3,1%	135 803	85,5%	158 925	40,4%	-	-	-	-
Households	10 947	5,2%	6 047	2,9%	6 494	3,1%	185 599	88,8%	209 087	53,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 444**	**7,0%**	**10 774**	**2,7%**	**12 562**	**3,2%**	**342 559**	**87,1%**	**393 339**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	15 676	54,9%	-	-	-	-	12 889	45,1%	28 565	86,7%
Bulk Water	2 120	100,0%	-	-	-	-	-	-	2 120	6,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 276	100,0%	-	-	-	-	-	-	2 276	6,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 071**	**60,9%**	-	-	-	-	**12 889**	**39,1%**	**32 961**	**100,0%**

Contact Details

Municipal Manager	Mr Tsatsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 720 308**	**405 834**	**23,6%**	**405 834**	**23,6%**	**443 088**	**28,3%**	**(8,4%)**
Exchange Revenue								
Service charges - Electricity	489 694	100 782	20,6%	100 782	20,6%	100 599	22,3%	,2%
Service charges - Water	243 834	6 514	2,7%	6 514	2,7%	54 288	25,3%	(88,0%)
Service charges - Waste Water Management	27 846	4 613	16,6%	4 613	16,6%	5 629	21,1%	(18,0%)
Service charges - Waste Management	68 576	7 665	11,2%	7 665	11,2%	7 665	15,7%	-
Sale of Goods and Rendering of Services	4 811	1 022	21,3%	1 022	21,3%	1 070	46,1%	(4,4%)
Agency services	13 541	-	-	-	-	-	-	-
Interest	1 430	10	,7%	10	,7%	281	-	(96,3%)
Interest earned from Receivables	67 419	17 637	26,2%	17 637	26,2%	15 172	30,9%	16,2%
Interest earned from Current and Non Current Assets	5 339	364	6,8%	364	6,8%	2 339	25,5%	(84,4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 513	478	19,0%	478	19,0%	473	22,3%	1,0%
Licence and permits	2 825	6	,2%	6	,2%	562	-	(98,9%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 930	199	10,3%	199	10,3%	116	5,6%	71,3%
Non-Exchange Revenue								
Property rates	126 216	29 137	23,1%	29 137	23,1%	27 390	27,1%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 036	2 179	107,0%	2 179	107,0%	254	6,0%	757,5%
Licences or permits	34	66	194,7%	66	194,7%	3	27,1%	2 119,9%
Transfer and subsidies - Operational	641 670	230 566	35,9%	230 566	35,9%	222 959	35,7%	3,4%
Interest	19 512	4 595	23,6%	4 595	23,6%	4 288	30,2%	7,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 082	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 634 881**	**409 645**	**25,1%**	**409 645**	**25,1%**	**338 958**	**22,3%**	**20,9%**
Employee related costs	416 172	102 428	24,6%	102 428	24,6%	96 953	23,3%	5,6%
Remuneration of councillors	28 243	6 366	22,5%	6 366	22,5%	-	-	(100,0%)
Bulk purchases - electricity	362 128	87 056	24,0%	87 056	24,0%	85 749	25,6%	1,5%
Inventory consumed	91 373	25 223	27,6%	25 223	27,6%	11 074	14,2%	127,8%
Debt impairment	112 919	-	-	-	-	7 362	8,9%	(100,0%)
Depreciation and amortisation	97 992	31 425	32,1%	31 425	32,1%	-	-	(100,0%)
Interest	2 801	13	,5%	13	,5%	457	17,0%	(97,1%)
Contracted services	275 205	110 820	40,3%	110 820	40,3%	73 694	24,8%	50,4%
Transfers and subsidies	26 669	60	,2%	60	,2%	13	,6%	347,1%
Irrecoverable debts written off	32 270	6 924	21,5%	6 924	21,5%	-	-	(100,0%)
Operational costs	189 108	39 330	20,8%	39 330	20,8%	63 657	35,9%	(38,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**85 427**	**(3 811)**	**-**	**(3 811)**	**-**	**104 130**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	400 566	105 196	26,3%	105 196	26,3%	107 077	30,8%	(1,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**485 993**	**101 385**		**101 385**		**211 208**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**485 993**	**101 385**		**101 385**		**211 208**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**485 993**	**101 385**		**101 385**		**211 208**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**485 993**	**101 385**		**101 385**		**211 208**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**440 756**	**128 827**	**29,2%**	**128 827**	**29,2%**	**99 633**	**28,6%**	**29,3%**
National Government	400 566	83 692	20,9%	83 692	20,9%	99 633	28,7%	(16,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**400 566**	**83 692**	**20,9%**	**83 692**	**20,9%**	**99 633**	**28,7%**	**(16,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 190	45 135	112,3%	45 135	112,3%	-	-	(100,0%)
Capital Expenditure Functional	**440 756**	**128 827**	**29,2%**	**128 827**	**29,2%**	**99 633**	**28,6%**	**29,3%**
Municipal governance and administration	**2 190**	**45 135**	**2 060,9%**	**45 135**	**2 060,9%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 190	45 135	2 060,9%	45 135	2 060,9%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**6 861**	**2 078**	**30,3%**	**2 078**	**30,3%**	**475**	**3,3%**	**337,9%**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	6 861	2 078	30,3%	2 078	30,3%	475	3,3%	337,9%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 905**	**23 991**	**51,1%**	**23 991**	**51,1%**	**21 337**	**33,3%**	**12,4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	46 905	23 991	51,1%	23 991	51,1%	21 337	33,3%	12,4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**384 800**	**57 623**	**15,0%**	**57 623**	**15,0%**	**77 822**	**28,9%**	**(26,0%)**
Energy sources	88 013	16 372	18,6%	16 372	18,6%	3 311	11,3%	394,4%
Water Management	220 551	36 832	16,7%	36 832	16,7%	71 517	31,4%	(48,5%)
Waste Water Management	76 236	4 419	5,8%	4 419	5,8%	2 993	24,4%	47,6%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**2 114 229**	**527 321**	**24,9%**	**527 321**	**24,9%**	**590 521**	**32,5%**	**(10,7%)**
Property rates	145 043	18 649	12,9%	18 649	12,9%	8 193	9,0%	127,6%
Service charges	757 518	107 129	14,1%	107 129	14,1%	66 331	9,9%	61,5%
Other revenue	85 856	65 955	76,8%	65 955	76,8%	66 668	281,2%	(1,1%)
Transfers and Subsidies - Operational	641 670	261 262	40,7%	261 262	40,7%	257 884	41,3%	1,3%
Transfers and Subsidies - Capital	400 566	73 268	18,3%	73 268	18,3%	189 105	54,4%	(61,3%)
Interest	83 576	1 058	1,3%	1 058	1,3%	2 340	3,5%	(54,8%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 411 525)**	**(330 031)**	**23,4%**	**(330 031)**	**23,4%**	**(354 273)**	**24,2%**	**(6,8%)**
Suppliers and employees	(1 382 054)	(330 031)	23,9%	(330 031)	23,9%	(354 273)	24,3%	(6,8%)
Finance charges	(2 801)	-	-	-	-	-	-	-
Transfers and grants	(26 669)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**702 704**	**197 290**	**28,1%**	**197 290**	**28,1%**	**236 248**	**66,4%**	**(16,5%)**
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	**(440 756)**	**(94 628)**	**21,5%**	**(94 628)**	**21,5%**	**(101 799)**	**29,2%**	**(7,0%)**
Capital assets	(440 756)	(94 628)	21,5%	(94 628)	21,5%	(101 799)	29,2%	(7,0%)
Net Cash from/(used) Investing Activities	**(440 756)**	**(94 628)**	**21,5%**	**(94 628)**	**21,5%**	**(101 799)**	**29,5%**	**(7,0%)**
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	**261 949**	**102 663**	**39,2%**	**102 663**	**39,2%**	**134 449**	**1 201,0%**	**(23,6%)**
Cash/cash equivalents at the year begin:	13 480	14 652	108,7%	14 652	108,7%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**275 428**	**120 086**	**43,6%**	**120 086**	**43,6%**	**134 449**	**260,9%**	**(10,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 513	5,7%	17 868	2,7%	19 439	2,9%	587 633	88,7%	662 454	37,9%	298	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 977	21,9%	16 305	8,7%	10 558	5,6%	119 249	63,7%	187 089	10,7%	12 092	6,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 282	3,5%	8 767	3,3%	4 346	1,7%	239 517	91,4%	261 913	15,0%	(1 083)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 054	2,6%	1 428	1,8%	1 164	1,5%	75 377	94,2%	80 022	4,6%	(39)	-	-	-
Receivables from Exchange Transactions - Waste Management	2 516	2,3%	2 042	1,9%	1 789	1,6%	103 622	94,2%	109 969	6,3%	(2 141)	(1,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	20,6%	5	9,1%	2	4,6%	35	65,7%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 790	1,7%	8 056	1,8%	7 485	1,7%	424 515	94,8%	447 847	25,6%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	5,2%	9	2,1%	7	1,6%	404	91,2%	443	-	(289)	(65,2%)	-	-
Total By Income Source	**100 166**	**5,7%**	**54 480**	**3,1%**	**44 791**	**2,6%**	**1 550 352**	**88,6%**	**1 749 790**	**100,0%**	**8 836**	**,5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 706	2,3%	3 751	2,3%	3 575	2,2%	151 440	93,2%	162 472	9,3%	990	,6%	-	-
Commercial	21 781	16,1%	9 245	6,9%	5 227	3,9%	98 685	73,1%	134 938	7,7%	6 765	5,0%	-	-
Households	74 679	5,1%	41 484	2,9%	35 990	2,5%	1 300 227	89,5%	1 452 380	83,0%	1 081	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**100 166**	**5,7%**	**54 480**	**3,1%**	**44 791**	**2,6%**	**1 550 352**	**88,6%**	**1 749 790**	**100,0%**	**8 836**	**,5%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	99 911	71,4%	-	-	-	-	39 939	28,6%	139 850	47,3%
Bulk Water	6 137	132,4%	-	-	-	-	(1 500)	(32,4%)	4 637	1,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 190	8,7%	4 461	2,9%	104	,1%	133 551	88,3%	151 306	51,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**119 237**	**40,3%**	**4 461**	**1,5%**	**104**	**-**	**171 990**	**58,1%**	**295 793**	**100,0%**

Contact Details

Municipal Manager	Mr Morris Maluleka	015 491 9604
Chief Financial Officer	Mr Andile Mhlamanzana	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**1 000 924**	**258 055**	**25,8%**	**258 055**	**25,8%**	**233 616**	**24,6%**	**10,5%**
Exchange Revenue								
Service charges - Electricity	335 588	80 888	24,1%	80 888	24,1%	61 714	20,0%	31,1%
Service charges - Water	131 310	18 861	14,4%	18 861	14,4%	27 354	21,7%	(31,0%)
Service charges - Waste Water Management	56 877	12 951	22,8%	12 951	22,8%	12 710	23,3%	1,9%
Service charges - Waste Management	33 231	9 299	28,0%	9 299	28,0%	7 399	23,2%	25,7%
Sale of Goods and Rendering of Services	4 027	539	13,4%	539	13,4%	665	17,2%	(19,0%)
Agency services	3 574	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 326	16 735	19,4%	16 735	19,4%	21 849	26,4%	(23,4%)
Interest earned from Current and Non Current Assets	1 204	608	50,5%	608	50,5%	437	37,8%	39,2%
Dividends	-	-	-	-	-	120	-	(100,0%)
Rent on Land	-	-	-	-	-	2	-	(100,0%)
Rental from Fixed Assets	581	39	6,8%	39	6,8%	33	5,9%	19,4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 539	775	14,0%	775	14,0%	1 360	25,6%	(43,0%)
Non-Exchange Revenue								
Property rates	160 352	45 220	28,2%	45 220	28,2%	30 491	19,4%	48,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 649	27	,2%	27	,2%	3 721	33,3%	(99,3%)
Licences or permits	893	3 620	405,2%	3 620	405,2%	35	,8%	10 109,8%
Transfer and subsidies - Operational	169 775	68 493	40,3%	68 493	40,3%	65 726	40,5%	4,2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**979 049**	**321 872**	**32,9%**	**321 872**	**32,9%**	**198 021**	**21,3%**	**62,5%**
Employee related costs	262 625	70 481	26,8%	70 481	26,8%	61 873	22,7%	13,9%
Remuneration of councillors	18 895	3 377	17,9%	3 377	17,9%	3 067	22,8%	10,1%
Bulk purchases - electricity	303 113	65 557	21,6%	65 557	21,6%	63 028	23,1%	4,0%
Inventory consumed	32 187	6 122	19,0%	6 122	19,0%	5 976	19,5%	2,4%
Debt impairment	98 000	-	-	-	-	-	-	-
Depreciation and amortisation	52 200	9 213	17,7%	9 213	17,7%	12 927	26,1%	(28,7%)
Interest	6 262	16 556	264,4%	16 556	264,4%	7 650	90,0%	116,4%
Contracted services	139 340	37 623	27,0%	37 623	27,0%	25 098	27,3%	49,9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	66 425	112 942	170,0%	112 942	170,0%	18 402	24,2%	513,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**21 875**	**(63 817)**	**-**	**(63 817)**	**-**	**35 594**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	183 427	13 151	7,2%	13 151	7,2%	17 209	10,4%	(23,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**205 302**	**(50 666)**		**(50 666)**		**52 804**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**205 302**	**(50 666)**		**(50 666)**		**52 804**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**205 302**	**(50 666)**		**(50 666)**		**52 804**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**205 302**	**(50 666)**		**(50 666)**		**52 804**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**202 997**	**19 409**	**9,6%**	**19 409**	**9,6%**	**16 281**	**8,9%**	**19,2%**
National Government	183 427	19 409	10,6%	19 409	10,6%	16 281	9,9%	19,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**183 427**	**19 409**	**10,6%**	**19 409**	**10,6%**	**16 281**	**9,9%**	**19,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 571	-	-	-	-	-	-	-
Capital Expenditure Functional	**202 997**	**19 409**	**9,6%**	**19 409**	**9,6%**	**16 281**	**8,9%**	**19,2%**
Municipal governance and administration	**15 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 450	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**8 521**	**1 743**	**20,5%**	**1 743**	**20,5%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	8 521	1 743	20,5%	1 743	20,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 268**	**12 204**	**46,5%**	**12 204**	**46,5%**	**15 538**	**45,4%**	**(21,5%)**
Planning and Development	1 000	-	-	-	-	-	-	-
Road Transport	25 268	12 204	48,3%	12 204	48,3%	15 538	45,4%	(21,5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**152 758**	**5 462**	**3,6%**	**5 462**	**3,6%**	**743**	**,6%**	**634,7%**
Energy sources	16 000	1 398	8,7%	1 398	8,7%	-	-	(100,0%)
Water Management	71 406	3 639	5,1%	3 639	5,1%	-	-	(100,0%)
Waste Water Management	52 994	425	,8%	425	,8%	743	1,8%	(42,8%)
Waste Management	12 358	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 035 271**	**251 847**	**24,3%**	**251 847**	**24,3%**	**263 334**	**27,4%**	**(4,4%)**
Property rates	120 264	26 261	21,8%	26 261	21,8%	29 315	26,6%	(10,4%)
Service charges	473 800	105 315	22,2%	105 315	22,2%	106 734	24,2%	(1,3%)
Other revenue	26 374	5 136	19,5%	5 136	19,5%	19 055	22,9%	(73,0%)
Transfers and Subsidies - Operational	169 775	70 617	41,6%	70 617	41,6%	67 411	41,5%	4,8%
Transfers and Subsidies - Capital	183 427	43 973	24,0%	43 973	24,0%	40 382	24,5%	8,9%
Interest	61 631	546	,9%	546	,9%	437	37,8%	24,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(828 848)**	**(69 988)**	**8,4%**	**(69 988)**	**8,4%**	**(86 263)**	**11,3%**	**(18,9%)**
Suppliers and employees	(822 586)	(69 988)	8,5%	(69 988)	8,5%	(86 263)	11,4%	(18,9%)
Finance charges	(6 262)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**206 422**	**181 859**	**88,1%**	**181 859**	**88,1%**	**177 071**	**90,0%**	**2,7%**
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	**(202 997)**	**(25 241)**	**12,4%**	**(25 241)**	**12,4%**	**(19 542)**	**10,7%**	**29,2%**
Capital assets	(202 997)	(25 241)	12,4%	(25 241)	12,4%	(19 542)	10,7%	29,2%
Net Cash from/(used) Investing Activities	**(202 997)**	**(25 241)**	**12,4%**	**(25 241)**	**12,4%**	**(19 542)**	**10,7%**	**29,2%**
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	**3 425**	**156 618**	**4 572,6%**	**156 618**	**4 572,6%**	**157 530**	**1 062,2%**	**(,6%)**
Cash/cash equivalents at the year begin:	22 191	33 669	151,7%	33 669	151,7%	(90 265)	(205,1%)	(137,3%)
Cash/cash equivalents at the year end:	25 616	188 548	736,0%	188 548	736,0%	198 395	337,2%	(5,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 903	2,1%	6 457	1,7%	5 814	1,6%	353 967	94,6%	374 141	25,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 696	13,4%	9 666	8,2%	5 303	4,5%	86 840	73,9%	117 505	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 374	4,3%	7 165	2,5%	7 357	2,5%	264 015	90,8%	290 909	19,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 348	3,3%	3 121	2,3%	2 880	2,2%	122 774	92,2%	133 122	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 193	3,7%	2 268	2,6%	2 089	2,4%	79 458	91,3%	87 008	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 711	2,4%	10 317	2,4%	9 985	2,3%	407 103	92,9%	438 116	29,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	127	,4%	40	,1%	46	,2%	29 902	99,3%	30 114	2,0%	(225 079)	(747,4%)	-	-
Total By Income Source	**54 350**	**3,7%**	**39 033**	**2,7%**	**33 474**	**2,3%**	**1 344 059**	**91,4%**	**1 470 916**	**100,0%**	**(225 079)**	**(15,3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 736	5,1%	3 879	4,2%	4 073	4,4%	79 915	86,3%	92 603	6,3%	(11)	-	-	-
Commercial	20 876	5,6%	12 742	3,4%	8 774	2,4%	327 266	88,5%	369 659	25,1%	(812)	(,2%)	-	-
Households	28 738	2,8%	22 412	2,2%	20 626	2,0%	936 877	92,9%	1 008 654	68,6%	(224 257)	(22,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**54 350**	**3,7%**	**39 033**	**2,7%**	**33 474**	**2,3%**	**1 344 059**	**91,4%**	**1 470 916**	**100,0%**	**(225 079)**	**(15,3%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	37 010	2,6%	41 271	2,9%	-	-	1 338 138	94,5%	1 416 419	94,9%
Bulk Water	-	-	-	-	-	-	22 856	100,0%	22 856	1,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 409	30,5%	3 418	6,4%	1 387	2,6%	32 593	60,6%	53 807	3,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**53 419**	**3,6%**	**44 689**	**3,0%**	**1 387**	**,1%**	**1 393 587**	**93,3%**	**1 493 082**	**100,0%**

Contact Details

Municipal Manager	Mr Thobela Ntoampe Ben	014 718 2077
Chief Financial Officer	Mr Malema Lekubu Charles	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**171 662**	**66 931**	**39,0%**	**66 931**	**39,0%**	**66 676**	**40,4%**	**,4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	72	119	165,0%	119	165,0%	6	9,5%	1 814,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	0	(33,3%)	0	(33,3%)	-	-	(100,0%)
Interest earned from Current and Non Current Assets	3 614	76	2,1%	76	2,1%	912	26,6%	(91,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 155	485	15,4%	485	15,4%	1 234	55,3%	(60,7%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 821	66 250	40,2%	66 250	40,2%	64 524	40,5%	2,7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**198 879**	**55 413**	**27,9%**	**55 413**	**27,9%**	**44 409**	**22,6%**	**24,8%**
Employee related costs	136 360	35 300	25,9%	35 300	25,9%	31 426	23,8%	12,3%
Remuneration of councillors	10 989	2 413	22,0%	2 413	22,0%	2 039	19,5%	18,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 530	1 364	24,7%	1 364	24,7%	1 415	22,6%	(3,6%)
Interest	-	-	-	-	-	-	-	-
Contracted services	13 422	2 271	16,9%	2 271	16,9%	2 627	21,0%	(13,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	32 578	14 066	43,2%	14 066	43,2%	6 902	19,9%	103,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 217)**	**11 518**	**-**	**11 518**	**-**	**22 267**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 217)**	**11 518**		**11 518**		**22 267**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(27 217)**	**11 518**		**11 518**		**22 267**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 217)**	**11 518**		**11 518**		**22 267**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 217)**	**11 518**		**11 518**		**22 267**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	100	-	-	-	-	-	-	-
Capital Expenditure Functional	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal governance and administration	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	100	-	-	-	-	-	-	-
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

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**172 632**	**69 732**	**40,4%**	**69 732**	**40,4%**	**68 755**	**41,7%**	**1,4%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	4 198	704	16,8%	704	16,8%	1 297	56,4%	(45,7%)
Transfers and Subsidies - Operational	164 821	69 028	41,9%	69 028	41,9%	66 644	41,8%	3,6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	3 613	-	-	-	-	815	23,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(172 649)**	**(49 708)**	**28,8%**	**(49 708)**	**28,8%**	**(48 099)**	**25,5%**	**3,3%**
Suppliers and employees	(172 649)	(49 708)	28,8%	(49 708)	28,8%	(48 099)	25,5%	3,3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(17)**	**20 023**	**(116 896,1%)**	**20 023**	**(116 896,1%)**	**20 657**	**(86,5%)**	**(3,1%)**
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	**(55)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(55)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(55)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(72)**	**20 023**	**(27 760,2%)**	**20 023**	**(27 760,2%)**	**20 657**	**(86,5%)**	**(3,1%)**
Cash/cash equivalents at the year begin:	5 929	218	3,7%	218	3,7%	5 390	-	(96,0%)
Cash/cash equivalents at the year end:	**5 857**	**20 224**	**345,3%**	**20 224**	**345,3%**	**26 047**	**(109,0%)**	**(22,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	12	100,0%	-	-	-	-	-	-	12	100,0%	-	-	-	-
Total By Income Source	**12**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	12	100,0%	-	-	-	-	-	-	12	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	19	15,8%	-	-	103	84,2%	122	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**19**	**15,8%**	**-**	**-**	**103**	**84,2%**	**122**	**100,0%**

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Mr TP Tebjani	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**414 464**	**129 157**	**31,2%**	**129 157**	**31,2%**	**112 352**	**28,3%**	**15,0%**
Exchange Revenue								
Service charges - Electricity	104 222	22 848	21,9%	22 848	21,9%	13 548	15,4%	68,6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 594	1 616	24,5%	1 616	24,5%	1 054	16,7%	53,4%
Sale of Goods and Rendering of Services	333	77	23,0%	77	23,0%	36	10,7%	113,9%
Agency services	6 379	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 504	450	29,9%	450	29,9%	145	2,8%	210,3%
Interest earned from Current and Non Current Assets	28 606	5 343	18,7%	5 343	18,7%	1 924	8,0%	177,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	19	18,8%	19	18,8%	5	5,6%	250,5%
Licence and permits	11	107	967,3%	107	967,3%	0	3,2%	31 652,5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	497	49	9,9%	49	9,9%	6	1,3%	685,3%
Non-Exchange Revenue								
Property rates	49 415	12 124	24,5%	12 124	24,5%	8 599	17,4%	41,0%
Surcharges and Taxes	-	251	-	251	-	-	-	(100,0%)
Fines, penalties and forfeits	131	70	53,1%	70	53,1%	17	13,9%	300,2%
Licences or permits	84	5	5,7%	5	5,7%	-	-	(100,0%)
Transfer and subsidies - Operational	206 079	84 341	40,9%	84 341	40,9%	84 608	41,0%	(,3%)
Interest	10 510	1 859	17,7%	1 859	17,7%	2 409	22,9%	(22,9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**456 261**	**100 607**	**22,1%**	**100 607**	**22,1%**	**35 616**	**8,4%**	**182,5%**
Employee related costs	124 461	32 236	25,9%	32 236	25,9%	9 505	8,0%	239,1%
Remuneration of councillors	15 929	3 366	21,1%	3 366	21,1%	1 183	7,4%	184,6%
Bulk purchases - electricity	60 555	16 710	27,6%	16 710	27,6%	7 128	13,6%	134,4%
Inventory consumed	3 591	557	15,5%	557	15,5%	233	6,8%	139,0%
Debt impairment	17 639	-	-	-	-	-	-	-
Depreciation and amortisation	67 700	16 160	23,9%	16 160	23,9%	5 047	7,7%	220,2%
Interest	2 940	261	8,9%	261	8,9%	180	6,1%	45,0%
Contracted services	87 289	18 782	21,5%	18 782	21,5%	6 380	7,9%	194,4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	76 156	12 536	16,5%	12 536	16,5%	5 959	8,6%	110,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 798)**	**28 550**	**-**	**28 550**	**-**	**76 736**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	47 211	17 082	36,2%	17 082	36,2%	9 649	19,5%	77,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 413**	**45 632**		**45 632**		**86 386**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**5 413**	**45 632**		**45 632**		**86 386**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 413**	**45 632**		**45 632**		**86 386**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 413**	**45 632**		**45 632**		**86 386**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**149 432**	**21 553**	**14,4%**	**21 553**	**14,4%**	**10 655**	**11,8%**	**102,3%**
National Government	45 182	10 571	23,4%	10 571	23,4%	7 853	16,5%	34,6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 182**	**10 571**	**23,4%**	**10 571**	**23,4%**	**7 853**	**16,5%**	**34,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	104 250	10 983	10,5%	10 983	10,5%	2 803	6,6%	291,8%
Capital Expenditure Functional	**149 432**	**21 553**	**14,4%**	**21 553**	**14,4%**	**10 655**	**11,8%**	**102,3%**
Municipal governance and administration	**9 680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	9 680	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**860**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	860	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 707**	**21 553**	**20,4%**	**21 553**	**20,4%**	**9 128**	**16,1%**	**136,1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	105 707	21 553	20,4%	21 553	20,4%	9 128	16,1%	136,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**33 185**	**-**	**-**	**-**	**-**	**1 527**	**8,3%**	**(100,0%)**
Energy sources	23 685	-	-	-	-	1 527	9,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	9 500	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**438 036**	**171 335**	**39,1%**	**171 335**	**39,1%**	**135 824**	**32,0%**	**26,1%**
Property rates	43 000	9 542	22,2%	9 542	22,2%	4 012	9,8%	137,9%
Service charges	99 137	27 827	28,1%	27 827	28,1%	14 437	16,0%	92,8%
Other revenue	14 003	14 546	103,9%	14 546	103,9%	6 459	50,0%	125,2%
Transfers and Subsidies - Operational	208 118	87 344	42,0%	87 344	42,0%	84 121	40,4%	3,8%
Transfers and Subsidies - Capital	45 172	32 075	71,0%	32 075	71,0%	26 796	56,4%	19,7%
Interest	28 606	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(371 277)**	**(104 075)**	**28,0%**	**(104 075)**	**28,0%**	**(56 244)**	**16,7%**	**85,0%**
Suppliers and employees	(368 337)	(104 075)	28,3%	(104 075)	28,3%	(56 244)	16,8%	85,0%
Finance charges	(2 940)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**66 759**	**67 260**	**100,7%**	**67 260**	**100,7%**	**79 581**	**91,4%**	**(15,5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**44**	**-**	**44**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	44	-	44	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(149 432)**	**(28 423)**	**19,0%**	**(28 423)**	**19,0%**	**(12 093)**	**13,4%**	**135,0%**
Capital assets	(149 432)	(28 423)	19,0%	(28 423)	19,0%	(12 093)	13,4%	135,0%
Net Cash from/(used) Investing Activities	**(149 432)**	**(28 379)**	**19,0%**	**(28 379)**	**19,0%**	**(12 093)**	**13,4%**	**134,7%**
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	**(82 673)**	**38 881**	**(47,0%)**	**38 881**	**(47,0%)**	**67 488**	**(2 352,2%)**	**(42,4%)**
Cash/cash equivalents at the year begin:	304 545	326 858	107,3%	326 858	107,3%	301 372	126,9%	8,5%
Cash/cash equivalents at the year end:	**221 873**	**349 497**	**157,5%**	**349 497**	**157,5%**	**368 859**	**157,3%**	**(5,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	13	100,0%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 707	32,3%	739	3,1%	517	2,2%	14 927	62,5%	23 890	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 801	3,0%	2 048	1,6%	1 856	1,4%	120 605	94,0%	128 310	55,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3	100,0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	544	3,6%	259	1,7%	230	1,5%	14 065	93,2%	15 098	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 300	2,1%	1 191	1,9%	1 175	1,9%	59 304	94,2%	62 970	27,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	6,2%	14	2,7%	27	5,2%	437	85,9%	509	,2%	-	-	-	-
Total By Income Source	**13 383**	**5,8%**	**4 251**	**1,8%**	**3 805**	**1,6%**	**209 354**	**90,7%**	**230 793**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	343	1,2%	300	1,1%	261	,9%	27 433	96,8%	28 337	12,3%	-	-	-	-
Commercial	10 052	7,5%	2 488	1,9%	2 313	1,7%	119 634	89,0%	134 487	58,3%	-	-	-	-
Households	2 988	4,4%	1 463	2,2%	1 231	1,8%	62 286	91,6%	67 968	29,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**13 383**	**5,8%**	**4 251**	**1,8%**	**3 805**	**1,6%**	**209 354**	**90,7%**	**230 793**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**770 483**	**237 574**	**30,8%**	**237 574**	**30,8%**	**226 136**	**30,0%**	**5,1%**
Exchange Revenue								
Service charges - Electricity	164 683	41 181	25,0%	41 181	25,0%	35 179	26,3%	17,1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 866	3 294	15,1%	3 294	15,1%	3 307	26,5%	(,4%)
Sale of Goods and Rendering of Services	1 897	423	22,3%	423	22,3%	371	18,3%	14,1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 829	1 047	37,0%	1 047	37,0%	900	9,1%	16,3%
Interest earned from Current and Non Current Assets	6 656	2 962	44,5%	2 962	44,5%	2 139	22,7%	38,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 467	237	16,1%	237	16,1%	159	5,6%	48,6%
Licence and permits	6 916	1 906	27,6%	1 906	27,6%	1 737	23,8%	9,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	752	0	-	0	-	6	,6%	(98,5%)
Non-Exchange Revenue								
Property rates	63 085	16 252	25,8%	16 252	25,8%	14 320	21,3%	13,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	104 744	7 939	7,6%	7 939	7,6%	4 358	3,8%	82,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	381 926	158 072	41,4%	158 072	41,4%	159 552	41,6%	(,9%)
Interest	13 664	4 261	31,2%	4 261	31,2%	3 524	35,4%	20,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	11	-	(100,0%)
Other Gains	(2)	-	-	-	-	574	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**753 260**	**156 803**	**20,8%**	**156 803**	**20,8%**	**164 789**	**22,4%**	**(4,8%)**
Employee related costs	209 467	52 779	25,2%	52 779	25,2%	45 545	21,3%	15,9%
Remuneration of councillors	30 966	6 846	22,1%	6 846	22,1%	6 341	22,5%	8,0%
Bulk purchases - electricity	150 170	29 039	19,3%	29 039	19,3%	40 887	33,8%	(29,0%)
Inventory consumed	25 092	4 853	19,3%	4 853	19,3%	13 113	34,6%	(63,0%)
Debt impairment	88 634	-	-	-	-	-	-	-
Depreciation and amortisation	64 315	14 811	23,0%	14 811	23,0%	16 205	27,1%	(8,6%)
Interest	5 962	173	2,9%	173	2,9%	150	37,0%	15,4%
Contracted services	92 371	27 463	29,7%	27 463	29,7%	21 569	30,8%	27,3%
Transfers and subsidies	13 645	2 139	15,7%	2 139	15,7%	1 642	17,5%	30,3%
Irrecoverable debts written off	681	384	56,4%	384	56,4%	651	8,0%	(41,0%)
Operational costs	71 913	18 315	25,5%	18 315	25,5%	18 686	30,5%	(2,0%)
Losses on disposal of Assets	44	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**17 223**	**80 771**	**-**	**80 771**	**-**	**61 347**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	92 090	31 925	34,7%	31 925	34,7%	47 213	49,1%	(32,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**109 313**	**112 696**		**112 696**		**108 560**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**109 313**	**112 696**		**112 696**		**108 560**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**109 313**	**112 696**		**112 696**		**108 560**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**109 313**	**112 696**		**112 696**		**108 560**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**98 829**	**27 784**	**28,1%**	**27 784**	**28,1%**	**38 125**	**34,5%**	**(27,1%)**
National Government	92 090	27 111	29,4%	27 111	29,4%	36 875	38,5%	(26,5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**92 090**	**27 111**	**29,4%**	**27 111**	**29,4%**	**36 875**	**38,3%**	**(26,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 739	673	10,0%	673	10,0%	1 250	8,8%	(46,2%)
Capital Expenditure Functional	**98 829**	**32 487**	**32,9%**	**32 487**	**32,9%**	**38 125**	**34,5%**	**(14,8%)**
Municipal governance and administration	**1 304**	**5 351**	**410,2%**	**5 351**	**410,2%**	**577**	**8,1%**	**826,8%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 304	5 351	410,2%	5 351	410,2%	577	8,1%	826,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**870**	**-**	**-**	**-**	**-**	**502**	**4,5%**	**(100,0%)**
Community and Social Services	696	-	-	-	-	-	-	-
Sport And Recreation	174	-	-	-	-	502	4,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 071**	**21 037**	**31,8%**	**21 037**	**31,8%**	**31 336**	**45,4%**	**(32,9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	66 071	21 037	31,8%	21 037	31,8%	31 336	45,4%	(32,9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**30 585**	**6 100**	**19,9%**	**6 100**	**19,9%**	**5 710**	**24,5%**	**6,8%**
Energy sources	29 932	6 100	20,4%	6 100	20,4%	5 710	25,7%	6,8%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	652	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**725 781**	**288 834**	**39,8%**	**288 834**	**39,8%**	**277 944**	**38,4%**	**3,9%**
Property rates	50 923	10 944	21,5%	10 944	21,5%	9 127	13,3%	19,9%
Service charges	174 139	44 779	25,7%	44 779	25,7%	31 150	21,6%	43,8%
Other revenue	17 646	9 220	52,3%	9 220	52,3%	18 020	63,9%	(48,8%)
Transfers and Subsidies - Operational	381 926	160 224	42,0%	160 224	42,0%	160 855	42,0%	(,4%)
Transfers and Subsidies - Capital	92 090	60 704	65,9%	60 704	65,9%	57 514	62,6%	5,5%
Interest	9 058	2 962	32,7%	2 962	32,7%	1 277	15,6%	132,0%
Dividends	-	-	-	-	-	-	-	-
Payments	**(599 902)**	**(158 485)**	**26,4%**	**(158 485)**	**26,4%**	**(178 479)**	**33,6%**	**(11,2%)**
Suppliers and employees	(580 294)	(158 485)	27,3%	(158 485)	27,3%	(178 476)	34,3%	(11,2%)
Finance charges	(5 962)	-	-	-	-	-	-	-
Transfers and grants	(13 645)	-	-	-	-	(3)	-	(100,0%)
Net Cash from/(used) Operating Activities	**125 879**	**130 349**	**103,6%**	**130 349**	**103,6%**	**99 465**	**51,4%**	**31,1%**
Cash Flow from Investing Activities								
Receipts	**42 166**	**1 607**	**3,8%**	**1 607**	**3,8%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	43 526	1 607	3,7%	1 607	3,7%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 360)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(89 065)**	**(29 538)**	**33,2%**	**(29 538)**	**33,2%**	**(39 177)**	**39,3%**	**(24,6%)**
Capital assets	(89 065)	(29 538)	33,2%	(29 538)	33,2%	(39 177)	39,3%	(24,6%)
Net Cash from/(used) Investing Activities	**(46 899)**	**(27 932)**	**59,6%**	**(27 932)**	**59,6%**	**(39 177)**	**39,1%**	**(28,7%)**
Cash Flow from Financing Activities								
Receipts	**146**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	146	-	-	-	-	-	-	-
Payments	**(9 126)**	**(316)**	**3,5%**	**(316)**	**3,5%**	**(1 691)**	**17,8%**	**(81,3%)**
Repayment of borrowing	(9 126)	(316)	3,5%	(316)	3,5%	(1 691)	17,8%	(81,3%)
Net Cash from/(used) Financing Activities	**(8 979)**	**(316)**	**3,5%**	**(316)**	**3,5%**	**(1 691)**	**17,8%**	**(81,3%)**
Net Increase/(Decrease) in cash held	**70 001**	**102 102**	**145,9%**	**102 102**	**145,9%**	**58 598**	**69,7%**	**74,2%**
Cash/cash equivalents at the year begin:	20 857	67 490	323,6%	67 490	323,6%	23 282	252,8%	189,9%
Cash/cash equivalents at the year end:	**90 859**	**167 009**	**183,8%**	**167 009**	**183,8%**	**81 272**	**87,1%**	**105,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 054	62,1%	2 073	9,2%	324	1,4%	6 189	27,3%	22 640	8,4%	(192)	(,8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 243	5,0%	3 040	2,9%	2 620	2,5%	93 347	89,5%	104 250	38,9%	(67)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	15,6%	1	15,6%	1	15,6%	4	53,3%	8	-	(10)	(124,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	53,8%	-	-	-	-	89	46,2%	192	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 801	1,9%	1 759	1,9%	1 715	1,8%	87 580	94,3%	92 855	34,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 911	4,0%	984	2,0%	859	1,8%	44 339	92,2%	48 093	17,9%	(118)	(,2%)	-	-
Total By Income Source	**23 114**	**8,6%**	**7 858**	**2,9%**	**5 520**	**2,1%**	**231 554**	**86,4%**	**268 046**	**100,0%**	**(387)**	**(,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 451	5,5%	1 979	3,2%	1 604	2,6%	55 344	88,7%	62 378	23,3%	(85)	(,1%)	-	-
Commercial	12 777	31,5%	1 947	4,8%	960	2,4%	24 838	61,3%	40 521	15,1%	(1)	-	-	-
Households	6 887	4,2%	3 933	2,4%	2 956	1,8%	151 371	91,7%	165 146	61,6%	(301)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 114**	**8,6%**	**7 858**	**2,9%**	**5 520**	**2,1%**	**231 554**	**86,4%**	**268 046**	**100,0%**	**(387)**	**(,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 263	100,0%	-	-	-	-	-	-	2 263	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 263**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 263**	**100,0%**

Contact Details

Municipal Manager	Ms Namudi Reginah Makgata	013 262 3056
Chief Financial Officer	Mr Kgaogelo Hutamo	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**501 018**	**171 772**	**34,3%**	**171 772**	**34,3%**	**163 702**	**34,2%**	**4,9%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 700	114	1,1%	114	1,1%	30	8,9%	275,2%
Sale of Goods and Rendering of Services	1 425	2 566	180,1%	2 566	180,1%	130	38,3%	1 868,6%
Agency services	7 500	1 954	26,0%	1 954	26,0%	1 660	27,7%	17,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 000	799	20,0%	799	20,0%	1 264	36,1%	(36,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	34	13,7%	34	13,7%	36	18,7%	(3,6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	53 000	10 010	18,9%	10 010	18,9%	6 670	10,6%	50,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 400	696	49,7%	696	49,7%	274	34,3%	154,0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	409 743	151 775	37,0%	151 775	37,0%	152 559	39,0%	(,5%)
Interest	13 000	3 824	29,4%	3 824	29,4%	1 079	8,3%	254,5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**459 546**	**112 124**	**24,4%**	**112 124**	**24,4%**	**89 589**	**20,4%**	**25,2%**
Employee related costs	143 979	31 232	21,7%	31 232	21,7%	29 155	20,1%	7,1%
Remuneration of councillors	28 904	6 768	23,4%	6 768	23,4%	6 436	21,8%	5,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 500	113	7,5%	113	7,5%	299	14,9%	(62,1%)
Debt impairment	19 836	-	-	-	-	-	-	-
Depreciation and amortisation	36 851	6 081	16,5%	6 081	16,5%	2 836	8,2%	114,4%
Interest	-	-	-	-	-	-	-	-
Contracted services	160 518	39 173	24,4%	39 173	24,4%	37 167	24,3%	5,4%
Transfers and subsidies	10 728	2 768	25,8%	2 768	25,8%	1 076	15,4%	157,2%
Irrecoverable debts written off	-	4 917	-	4 917	-	-	-	(100,0%)
Operational costs	57 230	21 072	36,8%	21 072	36,8%	12 619	21,8%	67,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**41 472**	**59 648**	**-**	**59 648**	**-**	**74 112**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	78 469	22 318	28,4%	22 318	28,4%	9 503	11,6%	134,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**119 941**	**81 966**		**81 966**		**83 615**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**119 941**	**81 966**		**81 966**		**83 615**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**119 941**	**81 966**		**81 966**		**83 615**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**119 941**	**81 966**		**81 966**		**83 615**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**161 743**	**30 362**	**18,8%**	**30 362**	**18,8%**	**27 534**	**17,7%**	**10,3%**
National Government	78 469	17 984	22,9%	17 984	22,9%	18 016	22,0%	(,2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**78 469**	**17 984**	**22,9%**	**17 984**	**22,9%**	**18 016**	**22,0%**	**(,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	83 274	12 378	14,9%	12 378	14,9%	9 519	12,9%	30,0%
Capital Expenditure Functional	**161 743**	**30 362**	**18,8%**	**30 362**	**18,8%**	**27 534**	**17,7%**	**10,3%**
Municipal governance and administration	**11 274**	**1 428**	**12,7%**	**1 428**	**12,7%**	**2 262**	**28,6%**	**(36,9%)**
Executive and Council	474	-	-	-	-	1 050	-	(100,0%)
Finance and administration	10 800	1 428	13,2%	1 428	13,2%	1 212	15,3%	17,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**142 033**	**28 934**	**20,4%**	**28 934**	**20,4%**	**24 517**	**19,7%**	**18,0%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	142 033	28 934	20,4%	28 934	20,4%	24 517	19,7%	18,0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**8 436**	**-**	**-**	**-**	**-**	**755**	**3,3%**	**(100,0%)**
Energy sources	6 436	-	-	-	-	755	6,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**607 483**	**212 738**	**35,0%**	**212 738**	**35,0%**	**218 553**	**38,3%**	**(2,7%)**
Property rates	41 870	2 438	5,8%	2 438	5,8%	608	1,2%	301,2%
Service charges	8 453	100	1,2%	100	1,2%	20	6,5%	403,5%
Other revenue	64 948	3 307	5,1%	3 307	5,1%	15 753	35,7%	(79,0%)
Transfers and Subsidies - Operational	415 179	611	,1%	611	,1%	152 314	37,8%	(99,6%)
Transfers and Subsidies - Capital	73 033	206 282	282,5%	206 282	282,5%	49 858	71,9%	313,7%
Interest	4 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(430 103)**	**(203 994)**	**47,4%**	**(203 994)**	**47,4%**	**(191 960)**	**45,6%**	**6,3%**
Suppliers and employees	(425 279)	(203 994)	48,0%	(203 994)	48,0%	(191 960)	45,9%	6,3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 823)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**177 380**	**8 744**	**4,9%**	**8 744**	**4,9%**	**26 593**	**17,8%**	**(67,1%)**
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	**(187 504)**	-	-	-	-	-	-	-
Capital assets	(187 504)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(187 504)**	-	-	-	-	-	-	-
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	**(10 125)**	**8 744**	**(86,4%)**	**8 744**	**(86,4%)**	**26 593**	**(88,9%)**	**(67,1%)**
Cash/cash equivalents at the year begin:	13 901	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**3 776**	**8 744**	**231,6%**	**8 744**	**231,6%**	**26 593**	**86,9%**	**(67,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 472	6,5%	5	-	2 609	3,1%	76 151	90,4%	84 237	59,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	77	17,8%	-	-	29	6,8%	327	75,4%	433	,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	2	100,0%	-	-	-	-	2	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 493	4,3%	-	-	1 291	2,2%	53 636	93,4%	57 420	40,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**8 042**	**5,7%**	**7**	**-**	**3 929**	**2,8%**	**130 114**	**91,6%**	**142 092**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 797	7,9%	-	-	2 872	3,9%	64 377	88,1%	73 047	51,4%	-	-	-	-
Commercial	1 697	2,7%	7	-	855	1,4%	59 446	95,9%	62 005	43,6%	-	-	-	-
Households	16	2,7%	-	-	8	1,4%	568	96,0%	592	,4%	-	-	-	-
Other	531	8,2%	-	-	194	3,0%	5 723	88,8%	6 448	4,5%	-	-	-	-
Total By Customer Group	**8 042**	**5,7%**	**7**	**-**	**3 929**	**2,8%**	**130 114**	**91,6%**	**142 092**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 842	58,9%	1 983	41,1%	-	-	-	-	4 825	16,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 466	55,3%	357	1,5%	-	-	10 516	43,2%	24 339	83,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**16 308**	**55,9%**	**2 340**	**8,0%**	**-**	**-**	**10 516**	**36,1%**	**29 165**	**100,0%**

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 121 282**	**360 465**	**32,1%**	**360 465**	**32,1%**	**362 615**	**34,1%**	**(,6%)**
Exchange Revenue								
Service charges - Electricity	200	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	31 400	7 810	24,9%	7 810	24,9%	6 148	21,2%	27,0%
Sale of Goods and Rendering of Services	141 070	2 580	1,8%	2 580	1,8%	5 614	5,2%	(54,0%)
Agency services	9 201	1 826	19,8%	1 826	19,8%	2 246	28,7%	(18,7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 643	1 929	25,2%	1 929	25,2%	1 745	26,9%	10,5%
Interest earned from Current and Non Current Assets	14 376	3 873	26,9%	3 873	26,9%	5 542	47,1%	(30,1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469	112	23,8%	112	23,8%	111	34,6%	,1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 926	4 679	119,2%	4 679	119,2%	822	38,6%	469,4%
Non-Exchange Revenue								
Property rates	240 179	68 680	28,6%	68 680	28,6%	71 470	31,6%	(3,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 644	39	1,1%	39	1,1%	24	,7%	60,1%
Licences or permits	7 842	1 419	18,1%	1 419	18,1%	1 857	26,1%	(23,6%)
Transfer and subsidies - Operational	625 403	257 910	41,2%	257 910	41,2%	259 610	40,8%	(,7%)
Interest	35 930	8 182	22,8%	8 182	22,8%	7 427	33,1%	10,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	1 428	-	1 428	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**998 092**	**205 982**	**20,6%**	**205 982**	**20,6%**	**196 721**	**19,5%**	**4,7%**
Employee related costs	282 883	72 080	25,5%	72 080	25,5%	67 283	24,8%	7,1%
Remuneration of councillors	46 350	11 000	23,7%	11 000	23,7%	10 633	23,7%	3,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 504	1 072	16,5%	1 072	16,5%	424	6,4%	152,7%
Debt impairment	54 501	-	-	-	-	-	-	-
Depreciation and amortisation	74 288	16 541	22,3%	16 541	22,3%	-	-	(100,0%)
Interest	900	-	-	-	-	1	-	(100,0%)
Contracted services	391 104	66 675	17,0%	66 675	17,0%	77 964	19,1%	(14,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 919	1 199	41,1%	1 199	41,1%	556	26,8%	115,6%
Operational costs	138 644	35 777	25,8%	35 777	25,8%	39 859	27,0%	(10,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	1 639	-	1 639	-	-	-	(100,0%)
Surplus/(Deficit)	**123 189**	**154 483**	**-**	**154 483**	**-**	**165 894**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	180 101	55 042	30,6%	55 042	30,6%	23 717	12,8%	132,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**303 290**	**209 525**		**209 525**		**189 612**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**303 290**	**209 525**		**209 525**		**189 612**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**303 290**	**209 525**		**209 525**		**189 612**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**303 290**	**209 525**		**209 525**		**189 612**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**289 401**	**53 040**	**18,3%**	**53 040**	**18,3%**	**68 468**	**19,4%**	**(22,5%)**
National Government	180 101	48 365	26,9%	48 365	26,9%	18 943	11,7%	155,3%
Provincial Government	-	-	-	-	-	2 255	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**180 101**	**48 365**	**26,9%**	**48 365**	**26,9%**	**21 197**	**13,1%**	**128,2%**
Borrowing	-	-	-	-	-	32 626	93,8%	(100,0%)
Internally generated funds	109 300	4 675	4,3%	4 675	4,3%	14 645	9,4%	(68,1%)
Capital Expenditure Functional	**289 401**	**53 040**	**18,3%**	**53 040**	**18,3%**	**70 207**	**19,9%**	**(24,5%)**
Municipal governance and administration	**38 900**	**179**	**,5%**	**179**	**,5%**	**2 265**	**4,2%**	**(92,1%)**
Executive and Council	6 900	-	-	-	-	2 265	15,6%	(100,0%)
Finance and administration	32 000	179	,6%	179	,6%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 800**	**192**	**2,5%**	**192**	**2,5%**	**1 008**	**17,6%**	**(80,9%)**
Community and Social Services	6 600	192	2,9%	192	2,9%	1 008	22,7%	(80,9%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 200	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**213 628**	**37 538**	**17,6%**	**37 538**	**17,6%**	**65 268**	**22,9%**	**(42,5%)**
Planning and Development	1 000	-	-	-	-	-	-	-
Road Transport	212 628	37 538	17,7%	37 538	17,7%	65 268	23,3%	(42,5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**29 074**	**15 132**	**52,0%**	**15 132**	**52,0%**	**1 667**	**20,2%**	**807,9%**
Energy sources	23 474	1 616	6,9%	1 616	6,9%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	5 600	13 515	241,3%	13 515	241,3%	1 667	20,2%	710,9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**1 309 063**	**418 543**	**32,0%**	**418 543**	**32,0%**	**351 127**	**28,5%**	**19,2%**
Property rates	180 134	42 940	23,8%	42 940	23,8%	32 391	13,9%	32,6%
Service charges	23 700	4 831	20,4%	4 831	20,4%	4 675	13,9%	3,3%
Other revenue	252 670	18 367	7,3%	18 367	7,3%	16 681	12,5%	10,1%
Transfers and Subsidies - Operational	625 403	260 426	41,6%	260 426	41,6%	260 095	40,9%	,1%
Transfers and Subsidies - Capital	180 101	90 127	50,0%	90 127	50,0%	31 804	17,1%	183,4%
Interest	47 055	1 853	3,9%	1 853	3,9%	5 480	60,0%	(66,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(864 384)**	**(153 232)**	**17,7%**	**(153 232)**	**17,7%**	**(205 187)**	**23,8%**	**(25,3%)**
Suppliers and employees	(864 384)	(153 232)	17,7%	(153 232)	17,7%	(205 187)	23,3%	(25,3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**444 679**	**265 311**	**59,7%**	**265 311**	**59,7%**	**145 940**	**39,7%**	**81,8%**
Cash Flow from Investing Activities								
Receipts	**-**	**(1 335)**	**-**	**(1 335)**	**-**	**(1 335)**	**-**	**-**
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	-	(1 335)	-	(1 335)	-	(1 335)	-	-
Payments	**(289 401)**	**(105 583)**	**36,5%**	**(105 583)**	**36,5%**	**(83 333)**	**23,6%**	**26,7%**
Capital assets	(289 401)	(105 583)	36,5%	(105 583)	36,5%	(83 333)	23,6%	26,7%
Net Cash from/(used) Investing Activities	**(289 401)**	**(106 917)**	**36,9%**	**(106 917)**	**36,9%**	**(84 667)**	**24,0%**	**26,3%**
Cash Flow from Financing Activities								
Receipts	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(11 275)	-	(11 275)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**(11 275)**	**-**	**-**
Net Increase/(Decrease) in cash held	**155 278**	**147 119**	**94,7%**	**147 119**	**94,7%**	**49 998**	**341,8%**	**194,2%**
Cash/cash equivalents at the year begin:	99 298	202 274	203,7%	202 274	203,7%	100 033	45,9%	102,2%
Cash/cash equivalents at the year end:	**254 576**	**349 392**	**137,2%**	**349 392**	**137,2%**	**149 297**	**64,2%**	**134,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 612	4,5%	10 454	2,4%	14 722	3,4%	390 742	89,7%	435 529	73,9%	(1 242)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 863	3,1%	1 979	2,1%	1 822	2,0%	86 389	92,8%	93 052	15,8%	166	,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 428	6,1%	3 347	5,9%	3 185	5,7%	46 354	82,3%	56 314	9,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	1,1%	46	1,0%	40	,8%	4 568	97,1%	4 704	,8%	(43)	(,9%)	-	-
Total By Income Source	**25 953**	**4,4%**	**15 825**	**2,7%**	**19 769**	**3,4%**	**528 053**	**89,6%**	**589 600**	**100,0%**	**(1 119)**	**(,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	634	,8%	533	,6%	5 069	6,0%	77 993	92,6%	84 229	14,3%	(592)	(,7%)	-	-
Commercial	18 869	6,5%	10 854	3,7%	10 521	3,6%	250 942	86,2%	291 186	49,4%	134	-	-	-
Households	6 450	3,0%	4 439	2,1%	4 179	2,0%	199 118	93,0%	214 185	36,3%	(661)	(,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 953**	**4,4%**	**15 825**	**2,7%**	**19 769**	**3,4%**	**528 053**	**89,6%**	**589 600**	**100,0%**	**(1 119)**	**(,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26	11,1%	-	-	-	-	206	88,9%	231	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**26**	**11,1%**	**-**	**-**	**-**	**-**	**206**	**88,9%**	**231**	**100,0%**

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 460 870**	**560 096**	**38,3%**	**560 096**	**38,3%**	**539 564**	**39,3%**	**3,8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	102 108	20 474	20,1%	20 474	20,1%	23 738	24,3%	(13,8%)
Service charges - Waste Water Management	16 994	4 333	25,5%	4 333	25,5%	3 957	24,3%	9,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 704	380	14,1%	380	14,1%	353	15,4%	7,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 325	9 771	37,1%	9 771	37,1%	9 079	47,7%	7,6%
Interest earned from Current and Non Current Assets	63 719	13 094	20,5%	13 094	20,5%	18 378	36,0%	(28,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	17	1	5,2%	1	5,2%	164	214,4%	(99,5%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	4	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 435	14	1,0%	14	1,0%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 246 860	510 748	41,0%	510 748	41,0%	480 234	40,6%	6,4%
Interest	-	472	-	472	-	460	-	2,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	809	-	809	-	779	-	3,8%
Gains on disposal of Assets	705	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	2 423	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 413 871**	**331 384**	**23,4%**	**331 384**	**23,4%**	**334 850**	**26,8%**	**(1,0%)**
Employee related costs	468 019	105 793	22,6%	105 793	22,6%	105 260	22,1%	,5%
Remuneration of councillors	19 300	3 648	18,9%	3 648	18,9%	4 281	23,4%	(14,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	134 147	47 731	35,6%	47 731	35,6%	87 573	52,3%	(45,5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	98 947	-	-	-	-	-	-	-
Interest	115	-	-	-	-	-	-	-
Contracted services	415 916	125 229	30,1%	125 229	30,1%	82 186	28,6%	52,4%
Transfers and subsidies	20 000	-	-	-	-	-	-	-
Irrecoverable debts written off	5 742	-	-	-	-	-	-	-
Operational costs	251 685	48 983	19,5%	48 983	19,5%	55 550	31,1%	(11,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**47 000**	**228 712**	**-**	**228 712**	**-**	**204 713**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	407 331	87 477	21,5%	87 477	21,5%	72 370	12,7%	20,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	759	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**454 331**	**316 189**		**316 189**		**277 842**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**454 331**	**316 189**		**316 189**		**277 842**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**454 331**	**316 189**		**316 189**		**277 842**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**454 331**	**316 189**		**316 189**		**277 842**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**453 100**	**99 282**	**21,9%**	**99 282**	**21,9%**	**89 592**	**13,0%**	**10,8%**
National Government	405 581	83 032	20,5%	83 032	20,5%	72 492	12,8%	14,5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**405 581**	**83 032**	**20,5%**	**83 032**	**20,5%**	**72 492**	**12,8%**	**14,5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	47 519	16 250	34,2%	16 250	34,2%	17 100	14,2%	(5,0%)
Capital Expenditure Functional	**453 100**	**99 282**	**21,9%**	**99 282**	**21,9%**	**89 592**	**13,0%**	**10,8%**
Municipal governance and administration	**12 550**	**-**	**-**	**-**	**-**	**527**	**3,5%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 550	-	-	-	-	527	3,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 059**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	1 059	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**439 491**	**99 282**	**22,6%**	**99 282**	**22,6%**	**89 065**	**13,2%**	**11,5%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	439 491	99 282	22,6%	99 282	22,6%	89 065	13,2%	11,5%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 879 227**	**1 635 400**	**87,0%**	**1 635 400**	**87,0%**	**751 607**	**40,1%**	**117,6%**
Property rates	-	-	-	-	-	-	-	-
Service charges	71 427	14 924	20,9%	14 924	20,9%	17 102	24,8%	(12,7%)
Other revenue	95 145	979 775	1 029,8%	979 775	1 029,8%	109 454	2 879,2%	795,1%
Transfers and Subsidies - Operational	1 246 860	508 568	40,8%	508 568	40,8%	477 395	40,4%	6,5%
Transfers and Subsidies - Capital	407 331	119 906	29,4%	119 906	29,4%	130 854	23,1%	(8,4%)
Interest	58 464	12 228	20,9%	12 228	20,9%	16 802	32,9%	(27,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 176 835)**	**(665 522)**	**56,6%**	**(665 522)**	**56,6%**	**(682 458)**	**65,7%**	**(2,5%)**
Suppliers and employees	(1 176 835)	(665 522)	56,6%	(665 522)	56,6%	(682 458)	65,7%	(2,5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**702 392**	**969 879**	**138,1%**	**969 879**	**138,1%**	**69 149**	**8,3%**	**1 302,6%**
Cash Flow from Investing Activities								
Receipts	**705**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	705	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(453 100)**	**(99 282)**	**21,9%**	**(99 282)**	**21,9%**	**(89 592)**	**13,0%**	**10,8%**
Capital assets	(453 100)	(99 282)	21,9%	(99 282)	21,9%	(89 592)	13,0%	10,8%
Net Cash from/(used) Investing Activities	**(452 395)**	**(99 282)**	**21,9%**	**(99 282)**	**21,9%**	**(89 592)**	**13,0%**	**10,8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**249 997**	**870 597**	**348,2%**	**870 597**	**348,2%**	**(20 443)**	**(14,0%)**	**(4 358,6%)**
Cash/cash equivalents at the year begin:	442 034	391 481	88,6%	391 481	88,6%	552 003	134,1%	(29,1%)
Cash/cash equivalents at the year end:	692 031	1 262 078	182,4%	1 262 078	182,4%	532 249	95,5%	137,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 743	14,7%	606	5,1%	419	3,5%	9 103	76,7%	11 870	1,9%	-	-	-	-
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	5 267	6,7%	2 511	3,2%	1 981	2,5%	68 946	87,6%	78 705	12,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 451	3,7%	9 274	1,7%	9 924	1,9%	493 128	92,7%	531 777	85,4%	-	-	-	-
Total By Income Source	**26 461**	**4,3%**	**12 390**	**2,0%**	**12 323**	**2,0%**	**571 177**	**91,8%**	**622 351**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 743	14,7%	606	5,1%	419	3,5%	9 103	76,7%	11 870	1,9%	-	-	-	-
Commercial	5 267	6,7%	2 511	3,2%	1 981	2,5%	68 946	87,6%	78 705	12,6%	-	-	-	-
Households	19 451	3,7%	9 274	1,7%	9 924	1,9%	493 128	92,7%	531 777	85,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**26 461**	**4,3%**	**12 390**	**2,0%**	**12 323**	**2,0%**	**571 177**	**91,8%**	**622 351**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 938	76,9%	1 854	13,0%	1 425	10,0%	-	-	14 217	94,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	879	100,0%	-	-	-	-	-	-	879	5,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 818**	**78,3%**	**1 854**	**12,3%**	**1 425**	**9,4%**	**-**	**-**	**15 096**	**100,0%**

Contact Details

Municipal Manager	Mr Meshack Mahlagaume Kgwale	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkadimeng(Cfo)	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR LIMPOPO
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**30 719 893**	**9 416 194**	**30,7%**	**9 416 194**	**30,7%**	**8 764 013**	**31,4%**	**7,4%**
Exchange Revenue								
Service charges - Electricity	6 208 540	1 386 364	22,3%	1 386 364	22,3%	1 167 920	21,7%	18,7%
Service charges - Water	2 283 916	375 876	16,5%	375 876	16,5%	337 892	17,8%	11,2%
Service charges - Waste Water Management	429 363	101 746	23,7%	101 746	23,7%	100 244	29,6%	1,5%
Service charges - Waste Management	575 623	130 984	22,8%	130 984	22,8%	121 278	23,6%	8,0%
Sale of Goods and Rendering of Services	623 888	25 681	4,1%	25 681	4,1%	24 405	5,7%	5,2%
Agency services	169 630	22 237	13,1%	22 237	13,1%	21 073	11,1%	5,5%
Interest	47 550	7 842	16,5%	7 842	16,5%	14 456	35,0%	(45,8%)
Interest earned from Receivables	757 142	201 474	26,6%	201 474	26,6%	192 173	28,4%	4,8%
Interest earned from Current and Non Current Assets	546 332	134 927	24,7%	134 927	24,7%	228 011	45,5%	(40,8%)
Dividends	-	364	-	364	-	120	-	203,6%
Rent on Land	1 709	293	17,1%	293	17,1%	305	31,0%	(4,2%)
Rental from Fixed Assets	36 223	22 879	63,2%	22 879	63,2%	8 419	27,6%	171,8%
Licence and permits	87 119	30 194	34,7%	30 194	34,7%	22 896	26,1%	31,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	321 163	35 137	10,9%	35 137	10,9%	18 881	7,2%	86,1%
Non-Exchange Revenue								
Property rates	2 993 381	825 894	27,6%	825 894	27,6%	721 083	26,3%	14,5%
Surcharges and Taxes	4	251	6 689,9%	251	6 689,9%	54	17,2%	363,1%
Fines, penalties and forfeits	245 605	42 302	17,2%	42 302	17,2%	35 204	14,2%	20,2%
Licences or permits	41 185	15 921	38,7%	15 921	38,7%	4 708	11,6%	238,2%
Transfer and subsidies - Operational	14 816 309	5 937 768	40,1%	5 937 768	40,1%	5 637 494	39,6%	5,3%
Interest	381 755	115 473	30,2%	115 473	30,2%	102 477	35,6%	12,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 595	1 158	32,2%	1 158	32,2%	1 681	-	(31,1%)
Gains on disposal of Assets	136 466	-	-	-	-	107	1,8%	(100,0%)
Other Gains	13 396	1 428	10,7%	1 428	10,7%	3 134	-	(54,4%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**29 087 769**	**6 177 963**	**21,2%**	**6 177 963**	**21,2%**	**5 856 177**	**21,7%**	**5,5%**
Employee related costs	8 725 558	2 014 833	23,1%	2 014 833	23,1%	1 817 970	21,7%	10,8%
Remuneration of councillors	682 586	152 994	22,4%	152 994	22,4%	135 372	21,3%	13,0%
Bulk purchases - electricity	4 614 489	1 021 774	22,1%	1 021 774	22,1%	1 063 370	27,6%	(3,9%)
Inventory consumed	1 839 447	316 376	17,2%	316 376	17,2%	382 436	21,4%	(17,3%)
Debt impairment	1 625 107	20 438	1,3%	20 438	1,3%	26 859	1,8%	(23,9%)
Depreciation and amortisation	2 586 781	603 695	23,3%	603 695	23,3%	587 018	23,6%	2,8%
Interest	218 178	23 027	10,6%	23 027	10,6%	13 273	6,0%	73,5%
Contracted services	5 306 205	1 206 338	22,7%	1 206 338	22,7%	1 107 425	24,2%	8,9%
Transfers and subsidies	195 401	20 307	10,4%	20 307	10,4%	19 912	16,0%	2,0%
Irrecoverable debts written off	174 087	17 255	9,9%	17 255	9,9%	32 104	8,0%	(46,3%)
Operational costs	3 055 472	779 255	25,5%	779 255	25,5%	670 013	22,2%	16,3%
Losses on disposal of Assets	13 053	33	,2%	33	,2%	6	-	469,4%
Other Losses	51 404	1 639	3,2%	1 639	3,2%	418	,8%	292,3%
Surplus/(Deficit)	**1 632 124**	**3 238 231**	**-**	**3 238 231**	**-**	**2 907 836**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 047 804	1 185 753	23,5%	1 185 753	23,5%	897 830	17,6%	32,1%
Transfers and subsidies - capital (in-kind)	51 956	-	-	-	-	3 048	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 731 883**	**4 423 984**		**4 423 984**		**3 808 714**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**6 735 524**	**1 426 244**	**21,2%**	**1 426 244**	**21,2%**	**1 146 127**	**16,8%**	**24,4%**
National Government	4 767 261	1 031 828	21,6%	1 031 828	21,6%	841 798	17,9%	22,6%
Provincial Government	-	-	-	-	-	2 255	-	(100,0%)
District Municipality	-	9 339	-	9 339	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 767 261**	**1 041 166**	**21,8%**	**1 041 166**	**21,8%**	**844 052**	**17,9%**	**23,4%**
Borrowing	-	-	-	-	-	32 626	93,8%	(100,0%)
Internally generated funds	1 968 263	385 077	19,6%	385 077	19,6%	269 449	12,9%	42,9%
Capital Expenditure Functional	**6 735 024**	**1 433 227**	**21,3%**	**1 433 227**	**21,3%**	**1 150 976**	**16,8%**	**24,5%**
Municipal governance and administration	**375 125**	**73 811**	**19,7%**	**73 811**	**19,7%**	**29 882**	**7,0%**	**147,0%**
Executive and Council	9 951	-	-	-	-	4 085	16,8%	(100,0%)
Finance and administration	363 085	73 811	20,3%	73 811	20,3%	25 798	6,4%	186,1%
Internal audit	2 089	-	-	-	-	-	-	-
Community and Public Safety	**324 344**	**44 686**	**13,8%**	**44 686**	**13,8%**	**33 659**	**10,7%**	**32,8%**
Community and Social Services	91 674	17 259	18,8%	17 259	18,8%	6 077	6,0%	184,0%
Sport And Recreation	189 564	16 468	8,7%	16 468	8,7%	26 745	14,2%	(38,4%)
Public Safety	34 905	8 768	25,1%	8 768	25,1%	-	-	(100,0%)
Housing	8 201	2 191	26,7%	2 191	26,7%	837	5,4%	161,8%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 217 646**	**604 360**	**27,3%**	**604 360**	**27,3%**	**543 675**	**23,1%**	**11,2%**
Planning and Development	210 857	60 180	28,5%	60 180	28,5%	21 197	10,0%	183,9%
Road Transport	1 993 481	544 180	27,3%	544 180	27,3%	522 478	24,5%	4,2%
Environmental Protection	13 309	-	-	-	-	-	-	-
Trading Services	**3 817 659**	**710 369**	**18,6%**	**710 369**	**18,6%**	**543 759**	**14,6%**	**30,6%**
Energy sources	521 362	56 269	10,8%	56 269	10,8%	49 602	11,3%	13,4%
Water Management	2 863 493	601 803	21,0%	601 803	21,0%	428 842	14,8%	40,3%
Waste Water Management	266 661	36 938	13,9%	36 938	13,9%	59 188	22,9%	(37,6%)
Waste Management	166 143	15 359	9,2%	15 359	9,2%	6 127	4,4%	150,7%
Other	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**34 936 398**	**14 736 013**	**42,2%**	**14 736 013**	**42,2%**	**12 102 777**	**37,8%**	**21,8%**
Property rates	2 358 354	511 257	21,7%	511 257	21,7%	529 768	23,0%	(3,5%)
Service charges	7 625 540	2 445 607	32,1%	2 445 607	32,1%	2 229 355	32,8%	9,7%
Other revenue	2 869 400	1 802 131	62,8%	1 802 131	62,8%	827 694	30,2%	117,7%
Transfers and Subsidies - Operational	16 009 903	7 969 645	49,8%	7 969 645	49,8%	6 441 541	44,9%	23,7%
Transfers and Subsidies - Capital	5 027 190	1 847 982	36,8%	1 847 982	36,8%	1 515 576	30,4%	21,9%
Interest	1 046 011	159 391	15,2%	159 391	15,2%	558 843	69,1%	(71,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(25 940 297)**	**(6 720 855)**	**25,9%**	**(6 720 855)**	**25,9%**	**(5 977 580)**	**25,2%**	**12,4%**
Suppliers and employees	(25 687 346)	(6 685 261)	26,0%	(6 685 261)	26,0%	(5 938 052)	25,2%	12,6%
Finance charges	(123 308)	(31 531)	25,6%	(31 531)	25,6%	(34 475)	28,4%	(8,5%)
Transfers and grants	(129 644)	(4 063)	3,1%	(4 063)	3,1%	(5 053)	9,1%	(19,6%)
Net Cash from/(used) Operating Activities	**8 996 101**	**8 015 157**	**89,1%**	**8 015 157**	**89,1%**	**6 125 197**	**74,1%**	**30,9%**
Cash Flow from Investing Activities								
Receipts	**203 853**	**(626)**	**(,3%)**	**(626)**	**(,3%)**	**(3 052)**	**(96,0%)**	**(79,5%)**
Proceeds on disposal of PPE	205 213	1 889	,9%	1 889	,9%	5	,1%	37 686,7%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 360)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 516)	-	(2 516)	-	(3 057)	-	(17,7%)
Payments	**(6 767 456)**	**(1 683 398)**	**24,9%**	**(1 683 398)**	**24,9%**	**(1 373 301)**	**20,2%**	**22,6%**
Capital assets	(6 767 456)	(1 683 398)	24,9%	(1 683 398)	24,9%	(1 373 301)	20,2%	22,6%
Net Cash from/(used) Investing Activities	**(6 563 603)**	**(1 684 024)**	**25,7%**	**(1 684 024)**	**25,7%**	**(1 376 353)**	**20,3%**	**22,4%**
Cash Flow from Financing Activities								
Receipts	**211**	**(11 302)**	**(5 353,8%)**	**(11 302)**	**(5 353,8%)**	**(11 326)**	**-**	**(,2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(11 275)	-	(11 275)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	211	(27)	(12,6%)	(27)	(12,6%)	(51)	-	(47,9%)
Payments	**(56 081)**	**(3 716)**	**6,6%**	**(3 716)**	**6,6%**	**(6 791)**	**17,2%**	**(45,3%)**
Repayment of borrowing	(56 081)	(3 716)	6,6%	(3 716)	6,6%	(6 791)	17,2%	(45,3%)
Net Cash from/(used) Financing Activities	**(55 870)**	**(15 018)**	**26,9%**	**(15 018)**	**26,9%**	**(18 117)**	**46,0%**	**(17,1%)**
Net Increase/(Decrease) in cash held	**2 376 628**	**6 316 116**	**265,8%**	**6 316 116**	**265,8%**	**4 730 727**	**329,2%**	**33,5%**
Cash/cash equivalents at the year begin:	5 282 854	5 425 852	102,7%	5 425 852	102,7%	5 228 396	105,7%	3,8%
Cash/cash equivalents at the year end:	**7 659 482**	**11 721 441**	**153,0%**	**11 721 441**	**153,0%**	**9 983 385**	**156,4%**	**17,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	187 666	2,8%	171 790	2,5%	122 063	1,8%	6 300 862	92,9%	6 782 382	30,8%	(24 295)	(,4%)	(2 597 345)	(38,3%)
Trade and Other Receivables from Exchange Transactions - Electricity	412 092	23,6%	83 196	4,8%	67 217	3,8%	1 186 685	67,8%	1 749 190	7,9%	8 488	,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	264 905	5,0%	116 259	2,2%	188 359	3,6%	4 709 402	89,2%	5 278 925	23,9%	(87 581)	(1,7%)	36 158	,7%
Receivables from Exchange Transactions - Waste Water Management	45 855	4,2%	21 777	2,0%	21 473	2,0%	996 856	91,8%	1 085 962	4,9%	(3 041)	(,3%)	76	-
Receivables from Exchange Transactions - Waste Management	64 258	4,1%	29 044	1,8%	28 625	1,8%	1 452 956	92,3%	1 574 882	7,1%	(15 298)	(1,0%)	248	-
Receivables from Exchange Transactions - Property Rental Debtors	649	1,3%	211	,4%	210	,4%	47 928	97,8%	48 999	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	118 767	2,7%	70 070	1,6%	90 874	2,0%	4 198 116	93,8%	4 477 827	20,3%	(121 137)	(2,7%)	10 654	,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33 482	3,2%	18 785	1,8%	39 016	3,7%	958 443	91,3%	1 049 726	4,8%	(240 085)	(22,9%)	2	-
Total By Income Source	**1 127 675**	**5,1%**	**511 132**	**2,3%**	**557 838**	**2,5%**	**19 851 249**	**90,0%**	**22 047 893**	**100,0%**	**(482 949)**	**(2,2%)**	**(2 550 206)**	**(11,6%)**
Debtors Age Analysis By Customer Group														
Organs of State	116 715	5,1%	95 352	4,1%	103 396	4,5%	1 985 776	86,3%	2 301 240	10,4%	(6 435)	(,3%)	4 824	,2%
Commercial	441 125	10,9%	125 999	3,1%	111 017	2,7%	3 364 676	83,2%	4 042 816	18,3%	(15 250)	(,4%)	(122 176)	(3,0%)
Households	558 234	3,6%	285 953	1,9%	296 022	1,9%	14 188 156	92,6%	15 328 366	69,5%	(461 264)	(3,0%)	(2 432 855)	(15,9%)
Other	11 601	3,1%	3 827	1,0%	47 402	12,6%	312 641	83,3%	375 471	1,7%	-	-	-	-
Total By Customer Group	**1 127 675**	**5,1%**	**511 132**	**2,3%**	**557 838**	**2,5%**	**19 851 249**	**90,0%**	**22 047 893**	**100,0%**	**(482 949)**	**(2,2%)**	**(2 550 206)**	**(11,6%)**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	269 983	15,3%	66 923	3,8%	24 052	1,4%	1 403 435	79,5%	1 764 395	45,8%
Bulk Water	20 816	19,1%	3 082	2,8%	1 425	1,3%	83 944	76,8%	109 267	2,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195 213	10,0%	31 793	1,6%	12 241	,6%	1 712 344	87,7%	1 951 591	50,7%
Auditor-General	-	-	-	-	-	-	1	100,0%	1	-
Other	15 472	56,0%	614	2,2%	223	,8%	11 312	41,0%	27 622	,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**501 485**	**13,0%**	**102 412**	**2,7%**	**37 941**	**1,0%**	**3 211 037**	**83,3%**	**3 852 875**	**100,0%**