MPUMALANGA: ALBERT LUTHULI (MP301)
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	**837 275**	**252 934**	**30,2%**	**252 934**	**30,2%**	**225 843**	**29,1%**	**12,0%**
Exchange Revenue								
Service charges - Electricity	40 396	13 999	34,7%	13 999	34,7%	9 029	25,0%	55,1%
Service charges - Water	17 998	4 816	26,8%	4 816	26,8%	2 213	13,0%	117,6%
Service charges - Waste Water Management	13 137	3 386	25,8%	3 386	25,8%	1 715	13,8%	97,5%
Service charges - Waste Management	14 293	3 154	22,1%	3 154	22,1%	1 987	14,7%	58,8%
Sale of Goods and Rendering of Services	504	2 292	454,9%	2 292	454,9%	812	30,3%	182,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 934	5 404	19,3%	5 404	19,3%	3 402	12,9%	58,8%
Interest earned from Current and Non Current Assets	14 970	3 654	24,4%	3 654	24,4%	3 168	22,4%	15,4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	205	16,2%	205	16,2%	80	6,7%	156,0%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	83 244	178	,2%	178	,2%	94	,3%	89,4%
Non-Exchange Revenue								
Property rates	141 166	19 847	14,1%	19 847	14,1%	14 069	10,4%	41,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	53	6,5%	53	6,5%	137	17,4%	(61,5%)
Licences or permits	-	5	-	5	-	6	-	(12,5%)
Transfer and subsidies - Operational	459 865	190 898	41,5%	190 898	41,5%	185 611	40,0%	2,8%
Interest	21 687	5 041	23,2%	5 041	23,2%	3 520	17,2%	43,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**836 823**	**189 136**	**22,6%**	**189 136**	**22,6%**	**144 171**	**19,0%**	**31,2%**
Employee related costs	281 529	64 798	23,0%	64 798	23,0%	57 976	21,0%	11,8%
Remuneration of councillors	28 802	6 240	21,7%	6 240	21,7%	7 302	26,4%	(14,5%)
Bulk purchases - electricity	139 825	34 989	25,0%	34 989	25,0%	18 008	14,5%	94,3%
Inventory consumed	45 165	4 414	9,8%	4 414	9,8%	5 687	19,7%	(22,4%)
Debt impairment	28 872	-	-	-	-	-	-	-
Depreciation and amortisation	65 123	22 024	33,8%	22 024	33,8%	12 344	22,2%	78,4%
Interest	3 736	1 578	42,2%	1 578	42,2%	277	14,0%	469,1%
Contracted services	110 780	31 986	28,9%	31 986	28,9%	23 921	18,5%	33,7%
Transfers and subsidies	2 795	630	22,6%	630	22,6%	12	-	5 152,9%
Irrecoverable debts written off	27 793	-	-	-	-	(111)	(,7%)	(100,0%)
Operational costs	102 403	22 477	22,0%	22 477	22,0%	18 754	26,0%	19,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**453**	**63 798**	**-**	**63 798**	**-**	**81 672**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	430 354	90 022	20,9%	90 022	20,9%	49 604	10,5%	81,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**430 807**	**153 820**		**153 820**		**131 277**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**430 807**	**153 820**		**153 820**		**131 277**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**430 807**	**153 820**		**153 820**		**131 277**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**430 807**	**153 820**		**153 820**		**131 277**		

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	**435 804**	**79 443**	**18,2%**	**79 443**	**18,2%**	**58 079**	**11,9%**	**36,8%**
National Government	425 496	79 406	18,7%	79 406	18,7%	57 978	12,1%	37,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**425 496**	**79 406**	**18,7%**	**79 406**	**18,7%**	**57 978**	**12,1%**	**37,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 307	37	,4%	37	,4%	100	,8%	(62,7%)
Capital Expenditure Functional	**435 804**	**79 443**	**18,2%**	**79 443**	**18,2%**	**58 079**	**11,9%**	**36,8%**
Municipal governance and administration	**3 650**	**37**	**1,0%**	**37**	**1,0%**	**51**	**1,0%**	**(26,3%)**
Executive and Council	300	-	-	-	-	-	-	-
Finance and administration	3 350	37	1,1%	37	1,1%	51	1,0%	(26,3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 063**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	11 863	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	200	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**304 047**	**62 509**	**20,6%**	**62 509**	**20,6%**	**56 149**	**12,3%**	**11,3%**
Planning and Development	303 633	62 509	20,6%	62 509	20,6%	49 112	11,4%	27,3%
Road Transport	414	-	-	-	-	7 037	29,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**116 043**	**16 897**	**14,6%**	**16 897**	**14,6%**	**1 879**	**11,1%**	**799,1%**
Energy sources	21 043	7 897	37,5%	7 897	37,5%	1 879	14,2%	320,2%
Water Management	95 000	9 000	9,5%	9 000	9,5%	-	-	(100,0%)
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	**1 261 232**	**386 954**	**30,7%**	**386 954**	**30,7%**	**361 455**	**29,5%**	**7,1%**
Property rates	91 758	6 412	7,0%	6 412	7,0%	8 919	10,1%	(28,1%)
Service charges	69 028	15 952	23,1%	15 952	23,1%	12 149	22,5%	31,3%
Other revenue	171 744	2 137	1,2%	2 137	1,2%	17 993	13,8%	(88,1%)
Transfers and Subsidies - Operational	460 369	196 075	42,6%	196 075	42,6%	187 462	40,4%	4,6%
Transfers and Subsidies - Capital	430 354	162 131	37,7%	162 131	37,7%	132 321	27,9%	22,5%
Interest	37 979	4 246	11,2%	4 246	11,2%	2 612	18,5%	62,6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(715 036)**	**(58 671)**	**8,2%**	**(58 671)**	**8,2%**	**(69 356)**	**10,5%**	**(15,4%)**
Suppliers and employees	(708 504)	(58 671)	8,3%	(58 671)	8,3%	(69 356)	10,5%	(15,4%)
Finance charges	(3 736)	-	-	-	-	-	-	-
Transfers and grants	(2 795)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**546 197**	**328 282**	**60,1%**	**328 282**	**60,1%**	**292 099**	**51,8%**	**12,4%**
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	**(435 804)**	**(85 053)**	**19,5%**	**(85 053)**	**19,5%**	**(62 825)**	**12,8%**	**35,4%**
Capital assets	(435 804)	(85 053)	19,5%	(85 053)	19,5%	(62 825)	12,8%	35,4%
Net Cash from/(used) Investing Activities	**(435 804)**	**(85 053)**	**19,5%**	**(85 053)**	**19,5%**	**(62 825)**	**12,8%**	**35,4%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**110 393**	**243 229**	**220,3%**	**243 229**	**220,3%**	**229 274**	**311,1%**	**6,1%**
Cash/cash equivalents at the year begin:	21 336	29 790	139,6%	29 790	139,6%	20 905	457,1%	42,5%
Cash/cash equivalents at the year end:	131 729	270 278	205,2%	270 278	205,2%	250 047	319,4%	8,1%

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	1 740	2,8%	1 940	3,1%	1 404	2,3%	56 803	91,8%	61 887	10,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 563	18,9%	1 131	6,0%	639	3,4%	13 500	71,7%	18 833	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 640	3,0%	5 356	2,9%	4 971	2,7%	170 162	91,4%	186 130	31,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 296	1,7%	1 131	1,5%	1 085	1,4%	72 130	95,4%	75 641	12,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 159	1,7%	1 003	1,5%	943	1,4%	64 865	95,4%	67 970	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 605	2,0%	3 486	2,0%	3 361	1,9%	166 032	94,1%	176 485	30,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2,9%	1	1,1%	1	1,3%	54	94,7%	57	-	-	-	-	-
Total By Income Source	**17 005**	**2,9%**	**14 048**	**2,4%**	**12 404**	**2,1%**	**543 545**	**92,6%**	**587 002**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 833	11,2%	1 936	7,6%	1 661	6,5%	18 936	74,7%	25 366	4,3%	-	-	-	-
Commercial	4 493	6,0%	2 771	3,7%	2 508	3,3%	65 680	87,0%	75 452	12,9%	-	-	-	-
Households	9 679	2,0%	9 341	1,9%	8 236	1,7%	458 929	94,4%	486 185	82,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 005**	**2,9%**	**14 048**	**2,4%**	**12 404**	**2,1%**	**543 545**	**92,6%**	**587 002**	**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	-	-	649	3,8%	-	-	16 647	96,2%	17 297	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	**649**	**3,8%**	-	-	**16 647**	**96,2%**	**17 297**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 326 753**	**344 380**	**26,0%**	**344 380**	**26,0%**	**323 010**	**27,6%**	**6,6%**
Exchange Revenue								
Service charges - Electricity	391 236	87 289	22,3%	87 289	22,3%	85 706	24,4%	1,8%
Service charges - Water	90 618	31 827	35,1%	31 827	35,1%	26 026	30,0%	22,3%
Service charges - Waste Water Management	67 901	16 439	24,2%	16 439	24,2%	15 108	23,2%	8,8%
Service charges - Waste Management	58 742	14 183	24,1%	14 183	24,1%	13 126	23,3%	8,1%
Sale of Goods and Rendering of Services	11 224	1 230	11,0%	1 230	11,0%	2 739	25,5%	(55,1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 133	6 939	18,2%	6 939	18,2%	8 063	22,1%	(13,9%)
Interest earned from Current and Non Current Assets	5 471	1 778	32,5%	1 778	32,5%	1 524	29,0%	16,7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2	0	20,7%	0	20,7%	0	22,6%	-
Rental from Fixed Assets	3 453	911	26,4%	911	26,4%	1 273	38,4%	(28,4%)
Licence and permits	98	25	25,6%	25	25,6%	5	5,8%	356,4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	44 333	415	,9%	415	,9%	206	,6%	101,2%
Non-Exchange Revenue								
Property rates	258 951	61 669	23,8%	61 669	23,8%	53 347	24,6%	15,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 231	44	,1%	44	,1%	42	,7%	4,0%
Licences or permits	-	4	-	4	-	25	-	(84,0%)
Transfer and subsidies - Operational	294 895	119 161	40,4%	119 161	40,4%	113 077	40,2%	5,4%
Interest	12 466	2 072	16,6%	2 072	16,6%	2 339	19,6%	(11,4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	351	-	351	-	339	-	3,6%
Gains on disposal of Assets	-	42	-	42	-	64	-	(33,8%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 382 469**	**291 650**	**21,1%**	**291 650**	**21,1%**	**217 355**	**16,8%**	**34,2%**
Employee related costs	332 538	88 861	26,7%	88 861	26,7%	78 790	24,9%	12,8%
Remuneration of councillors	20 559	3 546	17,2%	3 546	17,2%	3 097	15,1%	14,5%
Bulk purchases - electricity	460 250	153 194	33,3%	153 194	33,3%	79 690	21,0%	92,2%
Inventory consumed	117 003	12 704	10,9%	12 704	10,9%	18 964	20,6%	(33,0%)
Debt impairment	94 135	632	,7%	632	,7%	5	-	11 942,6%
Depreciation and amortisation	128 379	13	-	13	-	-	-	(100,0%)
Interest	22 041	-	-	-	-	-	-	-
Contracted services	124 809	16 565	13,3%	16 565	13,3%	20 898	19,1%	(20,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	0	-	0	-	-	-	(100,0%)
Operational costs	82 202	16 136	19,6%	16 136	19,6%	15 910	19,3%	1,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(55 716)**	**52 729**	**-**	**52 729**	**-**	**105 655**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	162 093	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 377**	**52 729**		**52 729**		**105 655**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 377**	**52 729**		**52 729**		**105 655**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 377**	**52 729**		**52 729**		**105 655**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 377**	**52 729**		**52 729**		**105 655**		

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	**162 093**	**43 885**	**27,1%**	**43 885**	**27,1%**	**63 741**	**31,9%**	**(31,2%)**
National Government	162 093	36 894	22,8%	36 894	22,8%	51 460	28,0%	(28,3%)
Provincial Government	-	4 456	-	4 456	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 093**	**41 349**	**25,5%**	**41 349**	**25,5%**	**51 460**	**28,0%**	**(19,6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	2 536	-	2 536	-	12 281	78,2%	(79,3%)
Capital Expenditure Functional	**162 093**	**43 885**	**27,1%**	**43 885**	**27,1%**	**63 741**	**31,9%**	**(31,2%)**
Municipal governance and administration	**-**	**2 536**	**-**	**2 536**	**-**	**11 815**	**207,3%**	**(78,5%)**
Executive and Council	-	-	-	-	-	789	15,8%	(100,0%)
Finance and administration	-	2 536	-	2 536	-	11 026	1 575,1%	(77,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 270**	**10 408**	**46,7%**	**10 408**	**46,7%**	**12 736**	**18,8%**	**(18,3%)**
Planning and Development	22 270	10 408	46,7%	10 408	46,7%	12 736	127,4%	(18,3%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**139 823**	**30 941**	**22,1%**	**30 941**	**22,1%**	**39 190**	**108,5%**	**(21,0%)**
Energy sources	6 691	1 618	24,2%	1 618	24,2%	1 534	25,1%	5,5%
Water Management	16 976	13 811	81,4%	13 811	81,4%	25 673	85,6%	(46,2%)
Waste Water Management	114 239	15 512	13,6%	15 512	13,6%	11 983	-	29,5%
Waste Management	1 917	-	-	-	-	-	-	-
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	**1 365 719**	**575 202**	**42,1%**	**575 202**	**42,1%**	**666 025**	**53,8%**	**(13,6%)**
Property rates	201 982	41 346	20,5%	41 346	20,5%	33 201	13,5%	24,5%
Service charges	550 876	120 311	21,8%	120 311	21,8%	106 929	23,1%	12,5%
Other revenue	118 896	217 502	182,9%	217 502	182,9%	345 889	577,3%	(37,1%)
Transfers and Subsidies - Operational	297 769	140 785	47,3%	140 785	47,3%	127 845	45,4%	10,1%
Transfers and Subsidies - Capital	162 093	51 661	31,9%	51 661	31,9%	50 015	27,2%	3,3%
Interest	34 103	3 597	10,5%	3 597	10,5%	2 145	40,9%	67,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 189 778)**	**(137 467)**	**11,6%**	**(137 467)**	**11,6%**	**(159 728)**	**15,0%**	**(13,9%)**
Suppliers and employees	(1 159 402)	(137 467)	11,9%	(137 467)	11,9%	(159 728)	15,4%	(13,9%)
Finance charges	(30 376)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**175 941**	**437 735**	**248,8%**	**437 735**	**248,8%**	**506 297**	**290,9%**	**(13,5%)**
Cash Flow from Investing Activities								
Receipts	**0**	**42**	**1 402 866,7%**	**42**	**1 402 866,7%**	**64**	**-**	**(33,8%)**
Proceeds on disposal of PPE	0	42	1 402 866,7%	42	1 402 866,7%	64	-	(33,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(162 093)**	**(43 712)**	**27,0%**	**(43 712)**	**27,0%**	**(63 741)**	**31,9%**	**(31,4%)**
Capital assets	(162 093)	(43 712)	27,0%	(43 712)	27,0%	(63 741)	31,9%	(31,4%)
Net Cash from/(used) Investing Activities	**(162 093)**	**(43 670)**	**26,9%**	**(43 670)**	**26,9%**	**(63 678)**	**31,9%**	**(31,4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**5**	**-**	**5**	**-**	**288**	**-**	**(98,4%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	5	-	288	-	(98,4%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**5**	**-**	**5**	**-**	**288**	**-**	**(98,4%)**
Net Increase/(Decrease) in cash held	**13 848**	**394 069**	**2 845,7%**	**394 069**	**2 845,7%**	**442 907**	**(1 732,5%)**	**(11,0%)**
Cash/cash equivalents at the year begin:	59 336	44 705	75,3%	44 705	75,3%	58 772	74,7%	(23,9%)
Cash/cash equivalents at the year end:	73 184	438 210	598,8%	438 210	598,8%	502 244	945,1%	(12,7%)

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	14 932	4,8%	9 758	3,2%	7 891	2,5%	276 909	89,5%	309 491	19,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 931	10,7%	7 405	3,3%	5 837	2,6%	186 644	83,4%	223 818	14,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 368	7,9%	10 310	4,0%	8 997	3,5%	217 826	84,6%	257 500	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 045	3,0%	4 059	2,0%	3 765	1,9%	185 807	93,1%	199 675	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 155	2,6%	3 677	1,9%	3 341	1,7%	182 803	93,8%	194 977	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 300	1,0%	3 203	,9%	3 163	,9%	331 982	97,2%	341 648	21,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 265	1,8%	1 388	2,0%	921	1,3%	66 048	94,9%	69 622	4,4%	-	-	-	-
Total By Income Source	**74 996**	**4,7%**	**39 799**	**2,5%**	**33 915**	**2,1%**	**1 448 020**	**90,7%**	**1 596 731**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 789	10,4%	4 913	5,8%	5 108	6,0%	65 635	77,7%	84 445	5,3%	-	-	-	-
Commercial	27 552	12,4%	8 149	3,7%	5 504	2,5%	180 215	81,4%	221 420	13,9%	-	-	-	-
Households	38 586	3,0%	26 668	2,1%	23 252	1,8%	1 201 364	93,1%	1 289 870	80,8%	-	-	-	-
Other	69	7,0%	70	7,0%	52	5,2%	805	80,8%	996	,1%	-	-	-	-
Total By Customer Group	**74 996**	**4,7%**	**39 799**	**2,5%**	**33 915**	**2,1%**	**1 448 020**	**90,7%**	**1 596 731**	**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	939 389	91,4%	73 901	7,2%	-	-	14 376	1,4%	1 027 667	44,3%
Bulk Water	71 946	5,6%	69 499	5,4%	-	-	1 139 512	89,0%	1 280 958	55,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 377	100,0%	-	-	-	-	-	-	12 377	,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 023 712**	**44,1%**	**143 400**	**6,2%**	**-**	**-**	**1 153 889**	**49,7%**	**2 321 002**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**977 555**	**261 800**	**26,8%**	**261 800**	**26,8%**	**244 532**	**27,5%**	**7,1%**
Exchange Revenue								
Service charges - Electricity	263 785	43 234	16,4%	43 234	16,4%	31 168	11,6%	38,7%
Service charges - Water	30 472	4 970	16,3%	4 970	16,3%	4 800	16,8%	3,5%
Service charges - Waste Water Management	17 156	2 827	16,5%	2 827	16,5%	2 589	16,1%	9,2%
Service charges - Waste Management	17 040	3 516	20,6%	3 516	20,6%	3 758	23,5%	(6,4%)
Sale of Goods and Rendering of Services	3 226	399	12,4%	399	12,4%	638	23,7%	(37,5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 512	8 247	14,9%	8 247	14,9%	12 542	24,1%	(34,2%)
Interest earned from Current and Non Current Assets	3 513	486	13,8%	486	13,8%	406	12,3%	19,7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	356	22,1%	356	22,1%	276	18,2%	29,2%
Licence and permits	65	-	-	-	-	1	1,7%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 930	56	2,9%	56	2,9%	14	,7%	310,8%
Non-Exchange Revenue								
Property rates	102 743	30 977	30,1%	30 977	30,1%	22 309	23,1%	38,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 490	414	6,4%	414	6,4%	441	7,3%	(6,2%)
Licences or permits	1 070	8	,8%	8	,8%	15	8,7%	(46,5%)
Transfer and subsidies - Operational	381 310	147 523	38,7%	147 523	38,7%	147 196	40,1%	,2%
Interest	30 639	3 387	11,1%	3 387	11,1%	4 090	14,2%	(17,2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	60 989	15 402	25,3%	15 402	25,3%	14 288	-	7,8%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**926 699**	**186 819**	**20,2%**	**186 819**	**20,2%**	**189 810**	**21,7%**	**(1,6%)**
Employee related costs	282 241	56 607	20,1%	56 607	20,1%	62 286	23,2%	(9,1%)
Remuneration of councillors	21 353	1 012	4,7%	1 012	4,7%	869	4,5%	16,4%
Bulk purchases - electricity	214 387	73 091	34,1%	73 091	34,1%	70 322	37,0%	3,9%
Inventory consumed	21 873	3 932	18,0%	3 932	18,0%	4 419	20,8%	(11,0%)
Debt impairment	117 654	-	-	-	-	-	-	-
Depreciation and amortisation	97 148	19 721	20,3%	19 721	20,3%	19 727	20,5%	-
Interest	18 177	10 461	57,6%	10 461	57,6%	2 244	8,5%	366,3%
Contracted services	83 548	13 746	16,5%	13 746	16,5%	16 272	24,4%	(15,5%)
Transfers and subsidies	-	-	-	-	-	677	-	(100,0%)
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-
Operational costs	65 318	8 247	12,6%	8 247	12,6%	12 993	21,5%	(36,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**50 856**	**74 982**	**-**	**74 982**	**-**	**54 722**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	139 902	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**190 757**	**74 982**		**74 982**		**54 722**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**190 757**	**74 982**		**74 982**		**54 722**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**190 757**	**74 982**		**74 982**		**54 722**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**190 757**	**74 982**		**74 982**		**54 722**		

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	**127 472**	**245**	**,2%**	**245**	**,2%**	**152**	**,1%**	**61,2%**
National Government	121 654	-	-	-	-	152	,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**121 654**	**-**	**-**	**-**	**-**	**152**	**,1%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 819	245	4,2%	245	4,2%	-	-	(100,0%)
Capital Expenditure Functional	**127 472**	**245**	**,2%**	**245**	**,2%**	**152**	**,1%**	**61,2%**
Municipal governance and administration	**1 759**	**245**	**13,9%**	**245**	**13,9%**	**-**	**-**	**(100,0%)**
Executive and Council	909	-	-	-	-	-	-	-
Finance and administration	850	245	28,8%	245	28,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**303**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 190**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	29 190	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**94 585**	**-**	**-**	**-**	**-**	**152**	**,3%**	**(100,0%)**
Energy sources	9 605	-	-	-	-	-	-	-
Water Management	56 746	-	-	-	-	152	1,2%	(100,0%)
Waste Water Management	27 931	-	-	-	-	-	-	-
Waste Management	303	-	-	-	-	-	-	-
Other	**1 635**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**1 102 031**	**180 331**	**16,4%**	**180 331**	**16,4%**	**123 318**	**12,4%**	**46,2%**
Property rates	113 811	16 805	14,8%	16 805	14,8%	19 633	23,9%	(14,4%)
Service charges	395 336	53 504	13,5%	53 504	13,5%	43 858	14,5%	22,0%
Other revenue	55 827	6 875	12,3%	6 875	12,3%	1 090	1,6%	530,9%
Transfers and Subsidies - Operational	381 310	11 284	3,0%	11 284	3,0%	12 767	3,5%	(11,6%)
Transfers and Subsidies - Capital	139 902	90 243	64,5%	90 243	64,5%	45 873	34,2%	96,7%
Interest	15 846	1 622	10,2%	1 622	10,2%	98	,2%	1 562,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(959 097)**	**(176 647)**	**18,4%**	**(176 647)**	**18,4%**	**(135 095)**	**15,7%**	**30,8%**
Suppliers and employees	(942 816)	(176 647)	18,7%	(176 647)	18,7%	(135 095)	16,1%	30,8%
Finance charges	(16 281)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 935**	**3 684**	**2,6%**	**3 684**	**2,6%**	**(11 777)**	**(8,9%)**	**(131,3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	1	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(138 686)**	**(3 120)**	**2,2%**	**(3 120)**	**2,2%**	**(12 999)**	**10,0%**	**(76,0%)**
Capital assets	(138 686)	(3 120)	2,2%	(3 120)	2,2%	(12 999)	10,0%	(76,0%)
Net Cash from/(used) Investing Activities	**(138 686)**	**(3 120)**	**2,2%**	**(3 120)**	**2,2%**	**(12 998)**	**10,0%**	**(76,0%)**
Cash Flow from Financing Activities								
Receipts	**346**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**346**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 595**	**564**	**12,3%**	**564**	**12,3%**	**(24 775)**	**(957,8%)**	**(102,3%)**
Cash/cash equivalents at the year begin:	10 762	8 070	75,0%	8 070	75,0%	9 083	64,0%	(11,2%)
Cash/cash equivalents at the year end:	**15 357**	**8 429**	**54,9%**	**8 429**	**54,9%**	**(15 832)**	**(94,3%)**	**(153,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 608	2,3%	1 978	1,8%	1 600	1,4%	106 325	94,5%	112 511	13,3%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 785	6,1%	5 176	2,5%	4 075	2,0%	186 571	89,4%	208 607	24,7%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 203	5,8%	6 305	4,0%	5 705	3,6%	138 029	86,7%	159 242	18,8%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 187	2,7%	834	1,9%	680	1,5%	41 646	93,9%	44 346	5,2%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 208	1,5%	1 049	1,3%	1 053	1,3%	76 889	95,9%	80 199	9,5%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 874	1,6%	3 903	1,7%	4 027	1,7%	223 082	95,0%	234 886	27,8%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	,5%	27	,5%	53	1,0%	5 346	98,0%	5 452	,6%	-	-	-	-
Total By Income Source	**30 890**	**3,7%**	**19 271**	**2,3%**	**17 193**	**2,0%**	**777 895**	**92,0%**	**845 250**	**100,0%**	**62**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 356	21,9%	2 115	19,6%	1 327	12,3%	4 981	46,2%	10 779	1,3%	-	-	-	-
Commercial	15 048	6,4%	6 038	2,6%	5 155	2,2%	209 540	88,9%	235 782	27,9%	1	-	-	-
Households	13 486	2,3%	11 118	1,9%	10 711	1,8%	563 373	94,1%	598 689	70,8%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 890**	**3,7%**	**19 271**	**2,3%**	**17 193**	**2,0%**	**777 895**	**92,0%**	**845 250**	**100,0%**	**62**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	53 873	16,2%	27 615	8,3%	-	-	250 066	75,4%	331 554	32,2%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 650	3,0%	5 720	,8%	50	-	670 171	96,2%	696 591	67,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**74 523**	**7,2%**	**33 336**	**3,2%**	**50**	**-**	**923 214**	**89,5%**	**1 031 122**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**578 342**	**152 600**	**26,4%**	**152 600**	**26,4%**	**155 969**	**26,5%**	**(2,2%)**
Exchange Revenue								
Service charges - Electricity	106 318	25 661	24,1%	25 661	24,1%	19 489	18,5%	31,7%
Service charges - Water	39 665	9 275	23,4%	9 275	23,4%	9 444	11,7%	(1,8%)
Service charges - Waste Water Management	53 483	5 624	10,5%	5 624	10,5%	11 357	56,0%	(50,5%)
Service charges - Waste Management	12 443	3 924	31,5%	3 924	31,5%	3 070	25,8%	27,8%
Sale of Goods and Rendering of Services	708	138	19,5%	138	19,5%	159	8,4%	(13,6%)
Agency services	7 510	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	71 516	12 840	18,0%	12 840	18,0%	19 635	28,6%	(34,6%)
Interest earned from Current and Non Current Assets	3 651	141	3,9%	141	3,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	170	6,3%	170	6,3%	441	12,3%	(61,6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 812	1 232	32,3%	1 232	32,3%	1 992	18,1%	(38,1%)
Non-Exchange Revenue								
Property rates	94 482	19 919	21,1%	19 919	21,1%	20 605	28,5%	(3,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	111	23,6%	111	23,6%	68	13,2%	62,1%
Licences or permits	10	4	40,3%	4	40,3%	(12)	(,2%)	(134,6%)
Transfer and subsidies - Operational	178 878	71 956	40,2%	71 956	40,2%	69 720	40,1%	3,2%
Interest	-	1 606	-	1 606	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 684	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**540 679**	**83 672**	**15,5%**	**83 672**	**15,5%**	**83 392**	**16,4%**	**,3%**
Employee related costs	122 881	27 287	22,2%	27 287	22,2%	27 462	25,8%	(,6%)
Remuneration of councillors	11 318	2 628	23,2%	2 628	23,2%	2 533	24,2%	3,8%
Bulk purchases - electricity	118 160	30 239	25,6%	30 239	25,6%	29 795	28,4%	1,5%
Inventory consumed	40 897	6 001	14,7%	6 001	14,7%	6 062	27,2%	(1,0%)
Debt impairment	101 616	-	-	-	-	-	-	-
Depreciation and amortisation	61 859	-	-	-	-	-	-	-
Interest	9 000	303	3,4%	303	3,4%	2	-	14 661,3%
Contracted services	36 306	13 692	37,7%	13 692	37,7%	10 470	23,2%	30,8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	-	-	-	-	100	1,0%	(100,0%)
Operational costs	33 147	3 522	10,6%	3 522	10,6%	6 968	18,8%	(49,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 663**	**68 927**	**-**	**68 927**	**-**	**72 576**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	68 878	-	-	-	-	1 000	1,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 541**	**68 927**		**68 927**		**73 576**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 541**	**68 927**		**68 927**		**73 576**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 541**	**68 927**		**68 927**		**73 576**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 541**	**68 927**		**68 927**		**73 576**		

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	**73 178**	**5 084**	**6,9%**	**5 084**	**6,9%**	**12 152**	**11,6%**	**(58,2%)**
National Government	68 878	4 696	6,8%	4 696	6,8%	12 152	12,0%	(61,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 878**	**4 696**	**6,8%**	**4 696**	**6,8%**	**12 152**	**12,0%**	**(61,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 300	388	9,0%	388	9,0%	-	-	(100,0%)
Capital Expenditure Functional	**73 178**	**5 084**	**6,9%**	**5 084**	**6,9%**	**12 152**	**11,6%**	**(58,2%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**227**	**5,7%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	227	5,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 000**	**953**	**7,9%**	**953**	**7,9%**	**1 160**	**6,4%**	**(17,8%)**
Planning and Development	-	-	-	-	-	148	1,6%	(100,0%)
Road Transport	12 000	953	7,9%	953	7,9%	1 012	11,6%	(5,8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**61 178**	**4 131**	**6,8%**	**4 131**	**6,8%**	**10 765**	**13,0%**	**(61,6%)**
Energy sources	800	-	-	-	-	-	-	-
Water Management	48 935	3 681	7,5%	3 681	7,5%	8 735	15,1%	(57,9%)
Waste Water Management	11 443	450	3,9%	450	3,9%	118	2,4%	281,3%
Waste Management	-	-	-	-	-	1 911	86,9%	(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	**409 332**	**131 789**	**32,2%**	**131 789**	**32,2%**	**153 727**	**21,9%**	**(14,3%)**
Property rates	34 703	5 949	17,1%	5 949	17,1%	5 658	7,8%	5,1%
Service charges	62 647	34 890	55,7%	34 890	55,7%	25 499	11,7%	36,8%
Other revenue	35 544	9 223	25,9%	9 223	25,9%	11 673	18,8%	(21,0%)
Transfers and Subsidies - Operational	178 878	72 161	40,3%	72 161	40,3%	69 824	40,2%	3,3%
Transfers and Subsidies - Capital	68 879	8 935	13,0%	8 935	13,0%	41 000	40,4%	(78,2%)
Interest	28 681	630	2,2%	630	2,2%	73	,1%	762,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(311 405)**	**(140 211)**	**45,0%**	**(140 211)**	**45,0%**	**(128 093)**	**34,7%**	**9,5%**
Suppliers and employees	(302 405)	(140 211)	46,4%	(140 211)	46,4%	(128 093)	35,4%	9,5%
Finance charges	(9 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 927**	**(8 422)**	**(8,6%)**	**(8 422)**	**(8,6%)**	**25 633**	**7,7%**	**(132,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(25 000)**	**-**	**(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	-	-	-	-	-	(25 000)	-	(100,0%)
Payments	**(73 178)**	**(11 171)**	**15,3%**	**(11 171)**	**15,3%**	**(17 435)**	**16,6%**	**(35,9%)**
Capital assets	(73 178)	(11 171)	15,3%	(11 171)	15,3%	(17 435)	16,6%	(35,9%)
Net Cash from/(used) Investing Activities	**(73 178)**	**(11 171)**	**15,3%**	**(11 171)**	**15,3%**	**(42 435)**	**40,4%**	**(73,7%)**
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	**24 749**	**(19 593)**	**(79,2%)**	**(19 593)**	**(79,2%)**	**(16 802)**	**(7,4%)**	**16,6%**
Cash/cash equivalents at the year begin:	8 514	30 839	362,2%	30 839	362,2%	15 843	49,3%	94,7%
Cash/cash equivalents at the year end:	**33 263**	**12 236**	**36,8%**	**12 236**	**36,8%**	**(9 061)**	**(3,5%)**	**(235,0%)**

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	3 586	1,4%	2 960	1,2%	3 182	1,2%	245 128	96,2%	254 856	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 405	5,6%	2 371	3,0%	2 540	3,2%	70 001	88,3%	79 316	5,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 108	1,4%	3 293	1,1%	9 581	3,3%	276 328	94,2%	293 311	21,8%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 058	1,3%	1 866	1,2%	1 813	1,1%	153 865	96,4%	159 602	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 410	1,8%	1 208	1,5%	1 171	1,5%	76 582	95,3%	80 371	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 861	1,2%	4 830	1,2%	4 774	1,2%	398 266	96,5%	412 731	30,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	179	,3%	93	,1%	196	,3%	67 546	99,3%	68 013	5,0%	-	-	-	-
Total By Income Source	**20 606**	**1,5%**	**16 620**	**1,2%**	**23 258**	**1,7%**	**1 287 716**	**95,5%**	**1 348 199**	**100,0%**	**0**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	885	1,3%	599	,9%	6 984	9,9%	61 752	87,9%	70 220	5,2%	-	-	-	-
Commercial	8 143	2,1%	5 821	1,5%	5 726	1,4%	376 631	95,0%	396 321	29,4%	-	-	-	-
Households	11 577	1,3%	10 200	1,2%	10 547	1,2%	849 334	96,3%	881 658	65,4%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 606**	**1,5%**	**16 620**	**1,2%**	**23 258**	**1,7%**	**1 287 716**	**95,5%**	**1 348 199**	**100,0%**	**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	16 775	100,0%	-	-	-	-	-	-	16 775	63,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 741	48,8%	3 550	36,5%	646	6,6%	784	8,1%	9 721	36,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 516**	**81,2%**	**3 550**	**13,4%**	**646**	**2,4%**	**784**	**3,0%**	**26 496**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 445 478**	**407 191**	**28,2%**	**407 191**	**28,2%**	**372 508**	**29,9%**	**9,3%**
Exchange Revenue								
Service charges - Electricity	577 060	157 688	27,3%	157 688	27,3%	136 115	26,8%	15,8%
Service charges - Water	90 424	23 150	25,6%	23 150	25,6%	20 176	25,8%	14,7%
Service charges - Waste Water Management	86 385	22 142	25,6%	22 142	25,6%	20 799	29,2%	6,5%
Service charges - Waste Management	66 005	15 275	23,1%	15 275	23,1%	15 195	28,2%	,5%
Sale of Goods and Rendering of Services	2 575	1 374	53,4%	1 374	53,4%	604	37,3%	127,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 969	18 620	21,4%	18 620	21,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 078	864	80,2%	864	80,2%	54	5,0%	1 498,9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	122	-	122	-	-	-	(100,0%)
Rental from Fixed Assets	2 726	652	23,9%	652	23,9%	652	22,9%	,1%
Licence and permits	134	3	2,5%	3	2,5%	2	3,3%	104,4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	263	39	14,7%	39	14,7%	34	12,5%	12,3%
Non-Exchange Revenue								
Property rates	262 462	64 800	24,7%	64 800	24,7%	61 979	28,2%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 510	1 424	31,6%	1 424	31,6%	467	16,3%	205,3%
Licences or permits	63	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196 023	79 881	40,8%	79 881	40,8%	77 656	41,8%	2,9%
Interest	70 219	21 156	30,1%	21 156	30,1%	38 776	99,1%	(45,4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(1 415)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 680 126**	**365 252**	**21,7%**	**365 252**	**21,7%**	**323 111**	**19,9%**	**13,0%**
Employee related costs	350 916	1 097	,3%	1 097	,3%	314	,1%	249,7%
Remuneration of councillors	16 377	3 151	19,2%	3 151	19,2%	2 095	14,5%	50,4%
Bulk purchases - electricity	647 881	273 904	42,3%	273 904	42,3%	256 881	44,7%	6,6%
Inventory consumed	53 245	3 271	6,1%	3 271	6,1%	3 983	4,8%	(17,9%)
Debt impairment	125 740	-	-	-	-	-	-	-
Depreciation and amortisation	62 556	-	-	-	-	-	-	-
Interest	126 006	39 182	31,1%	39 182	31,1%	18 623	27,3%	110,4%
Contracted services	145 118	29 378	20,2%	29 378	20,2%	26 103	20,4%	12,6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70 440	40	,1%	40	,1%	5 244	6,8%	(99,2%)
Operational costs	76 185	15 228	20,0%	15 228	20,0%	9 868	13,6%	54,3%
Losses on disposal of Assets	3 122	-	-	-	-	-	-	-
Other Losses	2 541	-	-	-	-	-	-	-
Surplus/(Deficit)	**(234 648)**	**41 939**	**-**	**41 939**	**-**	**49 397**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	38 711	6 278	16,2%	6 278	16,2%	11 746	23,4%	(46,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(195 937)**	**48 217**		**48 217**		**61 143**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(195 937)**	**48 217**		**48 217**		**61 143**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(195 937)**	**48 217**		**48 217**		**61 143**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(195 937)**	**48 217**		**48 217**		**61 143**		

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	**50 013**	**6 326**	**12,6%**	**6 326**	**12,6%**	**14 210**	**19,2%**	**(55,5%)**
National Government	38 711	5 991	15,5%	5 991	15,5%	12 953	21,5%	(53,7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 711**	**5 991**	**15,5%**	**5 991**	**15,5%**	**12 953**	**21,5%**	**(53,7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 302	335	3,0%	335	3,0%	1 257	9,1%	(73,3%)
Capital Expenditure Functional	**50 013**	**6 326**	**12,6%**	**6 326**	**12,6%**	**14 210**	**19,2%**	**(55,5%)**
Municipal governance and administration	**8 302**	**335**	**4,0%**	**335**	**4,0%**	**1 257**	**9,2%**	**(73,3%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 302	335	4,0%	335	4,0%	1 257	10,3%	(73,3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**6 666**	**3 455**	**51,8%**	**3 455**	**51,8%**	**902**	**10,2%**	**283,0%**
Community and Social Services	3 666	3 455	94,2%	3 455	94,2%	902	10,3%	283,0%
Sport And Recreation	3 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 117**	**769**	**6,3%**	**769**	**6,3%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12 117	769	6,3%	769	6,3%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**22 928**	**1 767**	**7,7%**	**1 767**	**7,7%**	**12 051**	**29,2%**	**(85,3%)**
Energy sources	14 000	1 767	12,6%	1 767	12,6%	10 281	39,3%	(82,8%)
Water Management	725	-	-	-	-	1 739	53,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8 203	-	-	-	-	30	,3%	(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	**1 291 152**	**380 346**	**29,5%**	**380 346**	**29,5%**	**334 186**	**29,8%**	**13,8%**
Property rates	223 093	29 924	13,4%	29 924	13,4%	30 223	17,2%	(1,0%)
Service charges	680 973	158 662	23,3%	158 662	23,3%	133 422	23,5%	18,9%
Other revenue	4 620	(1 392)	(30,1%)	(1 392)	(30,1%)	13 151	12,8%	(110,6%)
Transfers and Subsidies - Operational	196 023	83 917	42,8%	83 917	42,8%	79 173	42,7%	6,0%
Transfers and Subsidies - Capital	38 711	106 742	275,7%	106 742	275,7%	78 019	155,7%	36,8%
Interest	147 732	2 493	1,7%	2 493	1,7%	199	,5%	1 153,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 415 827)**	**(175 171)**	**12,4%**	**(175 171)**	**12,4%**	**(210 331)**	**20,1%**	**(16,7%)**
Suppliers and employees	(1 289 821)	(175 171)	13,6%	(175 171)	13,6%	(210 331)	21,5%	(16,7%)
Finance charges	(126 006)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(124 676)**	**205 174**	**(164,6%)**	**205 174**	**(164,6%)**	**123 855**	**166,8%**	**65,7%**
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	**(50 013)**	**(10 143)**	**20,3%**	**(10 143)**	**20,3%**	**(16 875)**	**22,8%**	**(39,9%)**
Capital assets	(50 013)	(10 143)	20,3%	(10 143)	20,3%	(16 875)	22,8%	(39,9%)
Net Cash from/(used) Investing Activities	**(50 013)**	**(10 143)**	**20,3%**	**(10 143)**	**20,3%**	**(16 875)**	**22,8%**	**(39,9%)**
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	**(174 689)**	**195 031**	**(111,6%)**	**195 031**	**(111,6%)**	**106 980**	**28 184,3%**	**82,3%**
Cash/cash equivalents at the year begin:	14 998	30 173	201,2%	30 173	201,2%	4 959	54,9%	508,5%
Cash/cash equivalents at the year end:	**(159 691)**	**211 280**	**(132,3%)**	**211 280**	**(132,3%)**	**121 981**	**1 295,1%**	**73,2%**

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	9 540	2,0%	6 150	1,3%	5 999	1,2%	461 264	95,5%	482 953	18,1%	(7)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 510	12,7%	17 630	4,1%	12 819	3,0%	345 084	80,2%	430 043	16,1%	(10)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 459	3,7%	13 351	2,7%	12 869	2,6%	452 541	91,0%	497 220	18,6%	(235)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 984	2,9%	7 618	2,4%	7 447	2,4%	290 246	92,3%	314 294	11,7%	(4)	-	-	-
Receivables from Exchange Transactions - Waste Management	6 183	2,6%	5 397	2,2%	5 312	2,2%	223 122	93,0%	240 014	9,0%	(5)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 897	100,0%	8 897	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	13 504	1,9%	13 181	1,9%	13 222	1,9%	654 328	94,3%	694 234	25,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87	1,1%	32	,4%	56	,7%	7 522	97,7%	7 697	,3%	(5)	(,1%)	-	-
Total By Income Source	**111 266**	**4,2%**	**63 359**	**2,4%**	**57 725**	**2,2%**	**2 443 003**	**91,3%**	**2 675 352**	**100,0%**	**(266)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 429	6,7%	7 689	4,9%	6 908	4,4%	131 593	84,0%	156 618	5,9%	-	-	-	-
Commercial	53 458	12,1%	13 926	3,2%	10 108	2,3%	363 682	82,4%	441 175	16,5%	115	-	-	-
Households	47 379	2,3%	41 744	2,0%	40 709	2,0%	1 947 728	93,8%	2 077 559	77,7%	(382)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**111 266**	**4,2%**	**63 359**	**2,4%**	**57 725**	**2,2%**	**2 443 003**	**91,3%**	**2 675 352**	**100,0%**	**(266)**	**-**	**-**	**-**

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	73 744	7,4%	85 311	8,6%	70 823	7,1%	765 534	76,9%	995 412	25,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100,0%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 083	1,1%	17 192	,7%	10 146	,4%	2 444 119	97,8%	2 498 540	64,9%
Auditor-General	890	28,9%	-	-	-	-	2 191	71,1%	3 081	,1%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	9,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**101 718**	**2,6%**	**102 503**	**2,7%**	**80 969**	**2,1%**	**3 566 305**	**92,6%**	**3 851 495**	**100,0%**

Contact Details

Municipal Manager	Mr Mthembeni Jiyane	017 712 9613
Chief Financial Officer	Mr Rethabile Masikane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**396 929**	**115 202**	**29,0%**	**115 202**	**29,0%**	**105 025**	**27,6%**	**9,7%**
Exchange Revenue								
Service charges - Electricity	95 868	26 060	27,2%	26 060	27,2%	19 871	19,0%	31,1%
Service charges - Water	30 589	6 895	22,5%	6 895	22,5%	7 447	25,7%	(7,4%)
Service charges - Waste Water Management	30 222	7 324	24,2%	7 324	24,2%	7 334	27,7%	(,1%)
Service charges - Waste Management	11 698	2 928	25,0%	2 928	25,0%	2 803	28,2%	4,4%
Sale of Goods and Rendering of Services	2 322	590	25,4%	590	25,4%	402	11,8%	46,9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 629	14 460	25,5%	14 460	25,5%	13 214	27,8%	9,4%
Interest earned from Current and Non Current Assets	380	-	-	-	-	123	32,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	103	22,6%	103	22,6%	114	32,7%	(9,6%)
Licence and permits	3 064	(24)	(,8%)	(24)	(,8%)	993	11,4%	(102,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	10 800	6	,1%	6	,1%	9	17,2%	(30,1%)
Non-Exchange Revenue								
Property rates	40 669	10 638	26,2%	10 638	26,2%	8 481	21,8%	25,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	92	73,8%	92	73,8%	20	12,2%	351,6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114 108	46 128	40,4%	46 128	40,4%	44 214	40,1%	4,3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**396 512**	**99 440**	**25,1%**	**99 440**	**25,1%**	**83 434**	**22,3%**	**19,2%**
Employee related costs	84 090	25 397	30,2%	25 397	30,2%	22 822	28,0%	11,3%
Remuneration of councillors	8 292	2 045	24,7%	2 045	24,7%	1 788	26,4%	14,4%
Bulk purchases - electricity	126 388	38 763	30,7%	38 763	30,7%	31 908	28,5%	21,5%
Inventory consumed	7 500	2 167	28,9%	2 167	28,9%	2 779	21,2%	(22,1%)
Debt impairment	117 456	-	-	-	-	-	-	-
Depreciation and amortisation	22 035	61	,3%	61	,3%	-	-	(100,0%)
Interest	7 500	6 836	91,1%	6 836	91,1%	3 985	42,2%	71,6%
Contracted services	13 750	15 072	109,6%	15 072	109,6%	10 005	24,7%	50,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	9 500	9 098	95,8%	9 098	95,8%	10 146	53,4%	(10,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**417**	**15 762**	**-**	**15 762**	**-**	**21 591**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	16 528	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 945**	**15 762**		**15 762**		**21 591**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**16 945**	**15 762**		**15 762**		**21 591**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 945**	**15 762**		**15 762**		**21 591**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	45	-	60	-	(25,6%)
Surplus/(Deficit) for the year	**16 945**	**15 807**		**15 807**		**21 652**		

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	**16 526**	**4 425**	**26,8%**	**4 425**	**26,8%**	**4 395**	**12,8%**	**,7%**
National Government	16 526	4 425	26,8%	4 425	26,8%	4 156	12,1%	6,5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 526**	**4 425**	**26,8%**	**4 425**	**26,8%**	**4 156**	**12,1%**	**6,5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	239	-	(100,0%)
Capital Expenditure Functional	**16 526**	**4 425**	**26,8%**	**4 425**	**26,8%**	**4 395**	**12,8%**	**,7%**
Municipal governance and administration	**-**	**110**	**-**	**110**	**-**	**239**	**-**	**(54,1%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	110	-	110	-	239	-	(54,1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 215**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	5 215	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 877**	**4 315**	**62,7%**	**4 315**	**62,7%**	**4 156**	**26,5%**	**3,8%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	6 877	4 315	62,7%	4 315	62,7%	4 156	26,5%	3,8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**4 434**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	2 348	-	-	-	-	-	-	-
Waste Management	2 086	-	-	-	-	-	-	-
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	**292 112**	**109 753**	**37,6%**	**109 753**	**37,6%**	**130 878**	**41,4%**	**(16,1%)**
Property rates	29 688	5 726	19,3%	5 726	19,3%	4 412	18,5%	29,8%
Service charges	86 917	37 222	42,8%	37 222	42,8%	28 574	28,5%	30,3%
Other revenue	43 852	5 265	12,0%	5 265	12,0%	29 852	65,3%	(82,4%)
Transfers and Subsidies - Operational	114 747	54 352	47,4%	54 352	47,4%	51 553	46,8%	5,4%
Transfers and Subsidies - Capital	16 528	7 188	43,5%	7 188	43,5%	16 488	46,2%	(56,4%)
Interest	380	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(257 020)**	**(80 482)**	**31,3%**	**(80 482)**	**31,3%**	**(68 432)**	**24,7%**	**17,6%**
Suppliers and employees	(263 020)	(80 482)	30,6%	(80 482)	30,6%	(68 432)	25,4%	17,6%
Finance charges	6 000	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35 092**	**29 272**	**83,4%**	**29 272**	**83,4%**	**62 446**	**161,3%**	**(53,1%)**
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	**(16 526)**	**(4 119)**	**24,9%**	**(4 119)**	**24,9%**	**(5 979)**	**17,4%**	**(31,1%)**
Capital assets	(16 526)	(4 119)	24,9%	(4 119)	24,9%	(5 979)	17,4%	(31,1%)
Net Cash from/(used) Investing Activities	**(16 526)**	**(4 119)**	**24,9%**	**(4 119)**	**24,9%**	**(5 979)**	**17,4%**	**(31,1%)**
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	**18 566**	**25 153**	**135,5%**	**25 153**	**135,5%**	**56 467**	**1 310,6%**	**(55,5%)**
Cash/cash equivalents at the year begin:	4 375	14 292	326,7%	14 292	326,7%	5 835	5,3%	144,9%
Cash/cash equivalents at the year end:	22 941	26 211	114,3%	26 211	114,3%	60 842	53,3%	(56,9%)

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	1 892	1,4%	1 577	1,1%	1 687	1,2%	132 248	96,2%	137 404	13,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 667	6,3%	3 209	2,6%	3 051	2,5%	108 542	88,6%	122 469	12,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 325	2,8%	2 465	2,1%	2 544	2,2%	109 509	92,9%	117 843	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 995	1,8%	2 041	1,3%	2 135	1,3%	155 319	95,6%	162 490	16,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 114	1,2%	1 084	1,2%	1 085	1,2%	89 421	96,5%	92 704	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 254	100,0%	2 254	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	4 958	1,6%	4 902	1,5%	4 943	1,6%	303 270	95,3%	318 074	32,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	,1%	53	,1%	25	,1%	38 200	99,7%	38 323	3,9%	-	-	-	-
Total By Income Source	**21 997**	**2,2%**	**15 331**	**1,5%**	**15 471**	**1,6%**	**938 762**	**94,7%**	**991 561**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	548	2,5%	715	3,3%	774	3,5%	19 945	90,7%	21 981	2,2%	-	-	-	-
Commercial	11 033	4,0%	4 410	1,6%	4 406	1,6%	253 866	92,7%	273 715	27,6%	-	-	-	-
Households	10 416	1,5%	10 206	1,5%	10 291	1,5%	664 951	95,6%	695 864	70,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 997**	**2,2%**	**15 331**	**1,5%**	**15 471**	**1,6%**	**938 762**	**94,7%**	**991 561**	**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	12 787	5,6%	15 913	7,0%	12 080	5,3%	186 325	82,0%	227 104	40,3%
Bulk Water	-	-	-	-	-	-	30 986	100,0%	30 986	5,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 914	2,7%	13 855	4,7%	11 097	3,7%	263 378	88,9%	296 244	52,5%
Auditor-General	-	-	-	-	-	-	9 674	100,0%	9 674	1,7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 701**	**3,7%**	**29 768**	**5,3%**	**23 177**	**4,1%**	**490 363**	**86,9%**	**564 009**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**3 359 877**	**937 032**	**27,9%**	**937 032**	**27,9%**	**777 492**	**23,6%**	**20,5%**
Exchange Revenue								
Service charges - Electricity	994 107	276 000	27,8%	276 000	27,8%	195 623	19,7%	41,1%
Service charges - Water	714 085	163 011	22,8%	163 011	22,8%	128 453	18,0%	26,9%
Service charges - Waste Water Management	182 706	40 175	22,0%	40 175	22,0%	40 720	22,3%	(1,3%)
Service charges - Waste Management	180 036	48 583	27,0%	48 583	27,0%	38 913	21,6%	24,9%
Sale of Goods and Rendering of Services	7 832	1 647	21,0%	1 647	21,0%	1 280	19,8%	28,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	56 407	25,2%	56 407	25,2%	63 953	29,9%	(11,8%)
Interest earned from Current and Non Current Assets	15 943	1 242	7,8%	1 242	7,8%	1 650	10,1%	(24,8%)
Dividends	26	-	-	-	-	171	683,1%	(100,0%)
Rent on Land	4	-	-	-	-	-	-	-
Rental from Fixed Assets	10 918	2 396	21,9%	2 396	21,9%	1 941	34,1%	23,5%
Licence and permits	-	4	-	4	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 567	393	6,0%	393	6,0%	692	11,8%	(43,2%)
Non-Exchange Revenue								
Property rates	456 203	113 901	25,0%	113 901	25,0%	96 861	21,8%	17,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	2 331	11,9%	2 331	11,9%	2 268	11,4%	2,8%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	222 823	42,6%	222 823	42,6%	196 342	39,9%	13,5%
Interest	22 620	8 119	35,9%	8 119	35,9%	8 625	39,8%	(5,9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 788 023**	**916 298**	**24,2%**	**916 298**	**24,2%**	**917 276**	**23,0%**	**(,1%)**
Employee related costs	800 000	197 549	24,7%	197 549	24,7%	169 598	21,5%	16,5%
Remuneration of councillors	37 005	7 928	21,4%	7 928	21,4%	7 706	21,7%	2,9%
Bulk purchases - electricity	828 130	336 536	40,6%	336 536	40,6%	435 823	51,0%	(22,8%)
Inventory consumed	576 933	159 579	27,7%	159 579	27,7%	140 229	27,2%	13,8%
Debt impairment	526 975	-	-	-	-	-	-	-
Depreciation and amortisation	152 108	28 572	18,8%	28 572	18,8%	32 522	19,6%	(12,1%)
Interest	177 400	82 616	46,6%	82 616	46,6%	48 044	34,3%	72,0%
Contracted services	400 000	55 760	13,9%	55 760	13,9%	55 895	16,9%	(,2%)
Transfers and subsidies	-	7 545	-	7 545	-	9 619	33,9%	(21,6%)
Irrecoverable debts written off	126 727	13 583	10,7%	13 583	10,7%	-	-	(100,0%)
Operational costs	162 744	26 632	16,4%	26 632	16,4%	17 841	12,4%	49,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(428 146)**	**20 733**	**-**	**20 733**	**-**	**(139 784)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	110 975	25 589	23,1%	25 589	23,1%	36 326	30,9%	(29,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317 171)**	**46 322**		**46 322**		**(103 458)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317 171)**	**46 322**		**46 322**		**(103 458)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(317 171)**	**46 322**		**46 322**		**(103 458)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(317 171)**	**46 322**		**46 322**		**(103 458)**		

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	**216 314**	**48 010**	**22,2%**	**48 010**	**22,2%**	**49 631**	**18,1%**	**(3,3%)**
National Government	107 426	22 675	21,1%	22 675	21,1%	38 294	33,6%	(40,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 426**	**22 675**	**21,1%**	**22 675**	**21,1%**	**38 294**	**33,6%**	**(40,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	108 888	25 335	23,3%	25 335	23,3%	11 337	7,1%	123,5%
Capital Expenditure Functional	**216 314**	**48 010**	**22,2%**	**48 010**	**22,2%**	**49 631**	**18,1%**	**(3,3%)**
Municipal governance and administration	**12 200**	**3 605**	**29,6%**	**3 605**	**29,6%**	**447**	**1,2%**	**706,8%**
Executive and Council	1 500	162	10,8%	162	10,8%	19	6,2%	775,5%
Finance and administration	10 700	3 443	32,2%	3 443	32,2%	428	1,2%	703,9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 588**	**187**	**1,5%**	**187**	**1,5%**	**8**	**-**	**2 345,1%**
Community and Social Services	12 300	187	1,5%	187	1,5%	8	,1%	2 345,1%
Sport And Recreation	288	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65 742**	**19 046**	**29,0%**	**19 046**	**29,0%**	**15 703**	**23,3%**	**21,3%**
Planning and Development	49 842	8 308	16,7%	8 308	16,7%	15 703	27,4%	(47,1%)
Road Transport	15 100	10 739	71,1%	10 739	71,1%	-	-	(100,0%)
Environmental Protection	800	-	-	-	-	-	-	-
Trading Services	**125 785**	**25 172**	**20,0%**	**25 172**	**20,0%**	**33 473**	**22,0%**	**(24,8%)**
Energy sources	83 100	19 172	23,1%	19 172	23,1%	23 099	34,3%	(17,0%)
Water Management	25 000	4 039	16,2%	4 039	16,2%	-	-	(100,0%)
Waste Water Management	-	1 960	-	1 960	-	3 020	7,9%	(35,1%)
Waste Management	17 685	-	-	-	-	7 354	43,8%	(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	**2 615 325**	**813 427**	**31,1%**	**813 427**	**31,1%**	**701 547**	**21,3%**	**15,9%**
Property rates	337 049	87 944	26,1%	87 944	26,1%	81 382	19,3%	8,1%
Service charges	1 505 611	419 745	27,9%	419 745	27,9%	351 102	15,9%	19,6%
Other revenue	122 388	11 793	9,6%	11 793	9,6%	10 974	29,0%	7,5%
Transfers and Subsidies - Operational	522 875	222 067	42,5%	222 067	42,5%	209 494	42,6%	6,0%
Transfers and Subsidies - Capital	110 975	66 146	59,6%	66 146	59,6%	46 587	39,6%	42,0%
Interest	16 401	5 732	34,9%	5 732	34,9%	2 008	12,3%	185,4%
Dividends	26	-	-	-	-	-	-	-
Payments	**(2 759 018)**	**(518 929)**	**18,8%**	**(518 929)**	**18,8%**	**(406 245)**	**14,5%**	**27,7%**
Suppliers and employees	(2 625 968)	(518 929)	19,8%	(518 929)	19,8%	(406 245)	14,5%	27,7%
Finance charges	(133 050)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(143 693)**	**294 499**	**(204,9%)**	**294 499**	**(204,9%)**	**295 302**	**59,6%**	**(,3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(216 314)**	**(59 031)**	**27,3%**	**(59 031)**	**27,3%**	**(56 009)**	**29,1%**	**5,4%**
Capital assets	(216 314)	(59 031)	27,3%	(59 031)	27,3%	(56 009)	29,1%	5,4%
Net Cash from/(used) Investing Activities	**(216 314)**	**(59 031)**	**27,3%**	**(59 031)**	**27,3%**	**(56 009)**	**29,1%**	**5,4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(360 007)**	**235 467**	**(65,4%)**	**235 467**	**(65,4%)**	**239 294**	**79,0%**	**(1,6%)**
Cash/cash equivalents at the year begin:	25 751	49 732	193,1%	49 732	193,1%	26 162	10,2%	90,1%
Cash/cash equivalents at the year end:	**(334 256)**	**285 290**	**(85,4%)**	**285 290**	**(85,4%)**	**265 053**	**47,4%**	**7,6%**

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	90 258	6,8%	79 280	5,9%	22 709	1,7%	1 141 612	85,6%	1 333 858	31,5%	(12 940)	(1,0%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 596	10,8%	38 611	6,9%	15 870	2,8%	446 738	79,5%	561 815	13,3%	(4 953)	(,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	33 861	8,1%	23 470	5,6%	11 643	2,8%	351 249	83,6%	420 223	9,9%	(1 367)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 888	3,3%	53 074	10,5%	9 812	1,9%	427 332	84,3%	507 106	12,0%	(4 717)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Management	25 796	5,3%	51 503	10,7%	9 944	2,1%	395 916	81,9%	483 160	11,4%	(4 406)	(,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 123	2,4%	21 482	2,3%	21 650	2,4%	850 392	92,9%	915 648	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438	3,8%	932	8,2%	1 852	16,2%	8 185	71,8%	11 407	,3%	(15 588)	(136,6%)	-	-
Total By Income Source	**249 961**	**5,9%**	**268 351**	**6,3%**	**93 481**	**2,2%**	**3 621 424**	**85,5%**	**4 233 217**	**100,0%**	**(43 971)**	**(1,0%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 252	15,2%	4 029	7,4%	2 145	3,9%	39 967	73,5%	54 393	1,3%	-	-	-	-
Commercial	78 188	22,3%	13 574	3,9%	8 443	2,4%	251 034	71,5%	351 239	8,3%	-	-	-	-
Households	163 522	4,3%	250 748	6,6%	82 893	2,2%	3 330 423	87,0%	3 827 585	90,4%	(43 971)	(1,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**249 961**	**5,9%**	**268 351**	**6,3%**	**93 481**	**2,2%**	**3 621 424**	**85,5%**	**4 233 217**	**100,0%**	**(43 971)**	**(1,0%)**	**-**	**-**

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	96 772	3,3%	177 024	6,0%	131 821	4,4%	2 557 277	86,3%	2 962 894	41,4%
Bulk Water	13 248	7,1%	54	-	7 062	3,8%	165 358	89,0%	185 722	2,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82 111	2,0%	72 739	1,8%	43 834	1,1%	3 816 361	95,1%	4 015 046	56,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**192 131**	**2,7%**	**249 816**	**3,5%**	**182 718**	**2,6%**	**6 538 996**	**91,3%**	**7 163 662**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**648 808**	**247 209**	**38,1%**	**247 209**	**38,1%**	**234 313**	**37,1%**	**5,5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 289	60	1,8%	60	1,8%	63	2,0%	(6,0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 481	2 751	10,0%	2 751	10,0%	2 681	10,2%	2,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	10	4,0%	10	4,0%	-	-	(100,0%)
Licence and permits	987	232	23,5%	232	23,5%	129	13,6%	80,2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	15 019	4 456	29,7%	4 456	29,7%	4 202	34,5%	6,1%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601 780	239 700	39,8%	239 700	39,8%	227 238	38,6%	5,5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**678 464**	**152 384**	**22,5%**	**152 384**	**22,5%**	**161 748**	**25,0%**	**(5,8%)**
Employee related costs	252 204	59 429	23,6%	59 429	23,6%	53 850	22,6%	10,4%
Remuneration of councillors	16 473	3 782	23,0%	3 782	23,0%	3 597	21,5%	5,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 386	156	3,5%	156	3,5%	391	10,3%	(60,2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 726	5 453	19,0%	5 453	19,0%	5 679	20,2%	(4,0%)
Interest	1 500	-	-	-	-	-	-	-
Contracted services	43 522	4 695	10,8%	4 695	10,8%	7 742	19,9%	(39,4%)
Transfers and subsidies	254 801	66 482	26,1%	66 482	26,1%	74 551	30,4%	(10,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	76 852	12 388	16,1%	12 388	16,1%	15 938	21,4%	(22,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 656)**	**94 825**	**-**	**94 825**	**-**	**72 564**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	17 713	12	,1%	12	,1%	219	8,4%	(94,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 943)**	**94 837**		**94 837**		**72 783**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(11 943)**	**94 837**		**94 837**		**72 783**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11 943)**	**94 837**		**94 837**		**72 783**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11 943)**	**94 837**		**94 837**		**72 783**		

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	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	500	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**5 307**	**-**	**-**	**-**	**-**	**27**	**,7%**	**(100,0%)**
Municipal governance and administration	**4 857**	**-**	**-**	**-**	**-**	**27**	**,7%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 857	-	-	-	-	27	,7%	(100,0%)
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	**450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	450	-	-	-	-	-	-	-
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	**647 521**	**317 632**	**49,1%**	**317 632**	**49,1%**	**350 067**	**55,2%**	**(9,3%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	3 289	69	2,1%	69	2,1%	72	2,3%	(4,2%)
Other revenue	(17 742)	9 309	(52,5%)	9 309	(52,5%)	28 118	2 276,0%	(66,9%)
Transfers and Subsidies - Operational	616 780	298 715	48,4%	298 715	48,4%	313 062	52,1%	(4,6%)
Transfers and Subsidies - Capital	17 713	7 431	42,0%	7 431	42,0%	6 934	267,0%	7,2%
Interest	27 481	2 108	7,7%	2 108	7,7%	1 881	7,1%	12,1%
Dividends	-	-	-	-	-	-	-	-
Payments	**(665 693)**	**(24 465)**	**3,7%**	**(24 465)**	**3,7%**	**(29 327)**	**4,7%**	**(16,6%)**
Suppliers and employees	(665 693)	(24 465)	3,7%	(24 465)	3,7%	(29 327)	4,7%	(16,6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(18 172)**	**293 167**	**(1 613,3%)**	**293 167**	**(1 613,3%)**	**320 740**	**2 225,7%**	**(8,6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(5 307)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(5 307)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 307)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(23 479)**	**293 167**	**(1 248,7%)**	**293 167**	**(1 248,7%)**	**320 740**	**2 972,3%**	**(8,6%)**
Cash/cash equivalents at the year begin:	167 882	188 881	112,5%	188 881	112,5%	148 647	58,1%	27,1%
Cash/cash equivalents at the year end:	144 403	482 049	333,8%	482 049	333,8%	488 623	183,2%	(1,3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	39	100,0%	39	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**39**	**100,0%**	**39**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**948 495**	**430 502**	**45,4%**	**430 502**	**45,4%**	**166 676**	**21,6%**	**158,3%**
Exchange Revenue								
Service charges - Electricity	246 628	57 870	23,5%	57 870	23,5%	38 634	17,1%	49,8%
Service charges - Water	78 691	32 727	41,6%	32 727	41,6%	8 936	12,0%	266,3%
Service charges - Waste Water Management	14 392	3 369	23,4%	3 369	23,4%	2 397	17,4%	40,6%
Service charges - Waste Management	15 318	4 120	26,9%	4 120	26,9%	2 752	18,8%	49,7%
Sale of Goods and Rendering of Services	7 231	505	7,0%	505	7,0%	433	6,3%	16,5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	16	-	16	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	571	34,8%	571	34,8%	188	11,9%	204,4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	806	70	8,7%	70	8,7%	82	10,6%	(14,2%)
Non-Exchange Revenue								
Property rates	128 920	279 860	217,1%	279 860	217,1%	28 809	23,3%	871,4%
Surcharges and Taxes	73 281	17 259	23,6%	17 259	23,6%	11 377	34,0%	51,7%
Fines, penalties and forfeits	2 235	335	15,0%	335	15,0%	179	8,4%	87,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	8 161	5,1%	8 161	5,1%	58 455	38,2%	(86,0%)
Interest	53 090	25 640	48,3%	25 640	48,3%	14 436	44,0%	77,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**994 017**	**194 189**	**19,5%**	**194 189**	**19,5%**	**129 629**	**14,8%**	**49,8%**
Employee related costs	211 691	52 953	25,0%	52 953	25,0%	31 763	15,8%	66,7%
Remuneration of councillors	12 146	2 469	20,3%	2 469	20,3%	1 542	15,3%	60,1%
Bulk purchases - electricity	228 174	62 751	27,5%	62 751	27,5%	56 122	27,5%	11,8%
Inventory consumed	124 623	26 701	21,4%	26 701	21,4%	13 423	14,6%	98,9%
Debt impairment	89 408	-	-	-	-	-	-	-
Depreciation and amortisation	53 279	-	-	-	-	-	-	-
Interest	50 000	17 681	35,4%	17 681	35,4%	12 696	42,3%	39,3%
Contracted services	128 878	17 141	13,3%	17 141	13,3%	9 996	10,9%	71,5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	2 512	8,0%	2 512	8,0%	-	-	(100,0%)
Operational costs	64 224	11 981	18,7%	11 981	18,7%	4 086	7,0%	193,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(45 522)**	**236 314**	**-**	**236 314**	**-**	**37 047**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	46 618	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	30 500	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31 596**	**236 314**		**236 314**		**37 047**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**31 596**	**236 314**		**236 314**		**37 047**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31 596**	**236 314**		**236 314**		**37 047**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31 596**	**236 314**		**236 314**		**37 047**		

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	**65 245**	**5 883**	**9,0%**	**5 883**	**9,0%**	**13 094**	**19,9%**	**(55,1%)**
National Government	46 645	5 883	12,6%	5 883	12,6%	2 392	4,5%	146,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 645**	**5 883**	**12,6%**	**5 883**	**12,6%**	**2 392**	**4,5%**	**146,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 600	-	-	-	-	10 703	86,9%	(100,0%)
Capital Expenditure Functional	**65 245**	**5 883**	**9,0%**	**5 883**	**9,0%**	**13 094**	**19,9%**	**(55,1%)**
Municipal governance and administration	**10 550**	**-**	**-**	**-**	**-**	**1 214**	**14,8%**	**(100,0%)**
Executive and Council	350	-	-	-	-	-	-	-
Finance and administration	10 200	-	-	-	-	1 214	15,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	200	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 250**	**3 183**	**17,4%**	**3 183**	**17,4%**	**1 349**	**9,3%**	**135,9%**
Planning and Development	550	-	-	-	-	-	-	-
Road Transport	17 700	3 183	18,0%	3 183	18,0%	1 349	9,4%	135,9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**35 945**	**2 700**	**7,5%**	**2 700**	**7,5%**	**10 532**	**24,5%**	**(74,4%)**
Energy sources	5 000	-	-	-	-	9 824	151,1%	(100,0%)
Water Management	20 500	437	2,1%	437	2,1%	707	2,2%	(38,3%)
Waste Water Management	6 445	930	14,4%	930	14,4%	-	-	(100,0%)
Waste Management	4 000	1 333	33,3%	1 333	33,3%	-	-	(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	**917 681**	**144 728**	**15,8%**	**144 728**	**15,8%**	**143 234**	**19,6%**	**1,0%**
Property rates	236 078	33 025	14,0%	33 025	14,0%	19 473	14,1%	69,6%
Service charges	450 169	85 841	19,1%	85 841	19,1%	50 448	15,0%	70,2%
Other revenue	23 809	21 044	88,4%	21 044	88,4%	35 711	73,6%	(41,1%)
Transfers and Subsidies - Operational	161 007	4 818	3,0%	4 818	3,0%	30 451	19,9%	(84,2%)
Transfers and Subsidies - Capital	46 618	-	-	-	-	7 151	13,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(797 906)**	**(116 156)**	**14,6%**	**(116 156)**	**14,6%**	**(89 778)**	**14,5%**	**29,4%**
Suppliers and employees	(797 906)	(116 156)	14,6%	(116 156)	14,6%	(89 778)	14,5%	29,4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**119 775**	**28 573**	**23,9%**	**28 573**	**23,9%**	**53 456**	**49,1%**	**(46,5%)**
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	**(65 245)**	**(9 047)**	**13,9%**	**(9 047)**	**13,9%**	**(17 258)**	**27,5%**	**(47,6%)**
Capital assets	(65 245)	(9 047)	13,9%	(9 047)	13,9%	(17 258)	27,5%	(47,6%)
Net Cash from/(used) Investing Activities	**(65 245)**	**(9 047)**	**13,9%**	**(9 047)**	**13,9%**	**(17 258)**	**27,5%**	**(47,6%)**
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	**54 530**	**19 526**	**35,8%**	**19 526**	**35,8%**	**36 198**	**78,4%**	**(46,1%)**
Cash/cash equivalents at the year begin:	22 130	3 798	17,2%	3 798	17,2%	2 992	10,0%	26,9%
Cash/cash equivalents at the year end:	**76 659**	**31 888**	**41,6%**	**31 888**	**41,6%**	**42 596**	**55,9%**	**(25,1%)**

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	17 407	5,5%	8 801	2,8%	4 930	1,5%	287 011	90,2%	318 149	21,3%	4 871	1,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 544	33,9%	3 335	7,3%	1 750	3,8%	25 285	55,1%	45 914	3,1%	6 689	14,6%	-	-
Receivables from Non-exchange Transactions - Property Rates	101 946	14,0%	95 603	13,1%	94 518	12,9%	438 563	60,0%	730 630	48,9%	2 603	,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 251	4,3%	673	2,3%	498	1,7%	26 446	91,6%	28 867	1,9%	490	1,7%	-	-
Receivables from Exchange Transactions - Waste Management	1 459	4,3%	799	2,3%	671	2,0%	31 132	91,4%	34 060	2,3%	575	1,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 709	3,9%	8 574	3,5%	8 422	3,4%	220 806	89,2%	247 512	16,6%	24 631	10,0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	1	-	90 334	100,0%	90 340	6,0%	54	,1%	-	-
Total By Income Source	**147 318**	**9,9%**	**117 787**	**7,9%**	**110 791**	**7,4%**	**1 119 577**	**74,9%**	**1 495 473**	**100,0%**	**39 914**	**2,7%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 470	15,7%	2 105	9,5%	1 746	7,9%	14 783	66,9%	22 104	1,5%	2 910	13,2%	-	-
Commercial	109 942	23,4%	91 767	19,6%	89 581	19,1%	177 564	37,9%	468 853	31,4%	11 118	2,4%	-	-
Households	33 907	3,4%	23 915	2,4%	19 463	1,9%	927 230	92,3%	1 004 516	67,2%	25 886	2,6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**147 318**	**9,9%**	**117 787**	**7,9%**	**110 791**	**7,4%**	**1 119 577**	**74,9%**	**1 495 473**	**100,0%**	**39 914**	**2,7%**	**-**	**-**

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	82	-	23 063	2,1%	38 108	3,5%	1 024 102	94,4%	1 085 355	63,8%
Bulk Water	-	-	4 403	2,2%	-	-	193 307	97,8%	197 710	11,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 838	1,2%	6 708	1,6%	-	-	405 703	97,2%	417 249	24,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 920**	**,3%**	**34 174**	**2,0%**	**38 108**	**2,2%**	**1 623 112**	**95,5%**	**1 700 313**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**5 692 537**	**1 438 840**	**25,3%**	**1 438 840**	**25,3%**	**1 260 487**	**25,6%**	**14,1%**
Exchange Revenue								
Service charges - Electricity	2 319 235	496 218	21,4%	496 218	21,4%	469 924	25,3%	5,6%
Service charges - Water	579 391	86 505	14,9%	86 505	14,9%	100 137	18,0%	(13,6%)
Service charges - Waste Water Management	178 860	33 727	18,9%	33 727	18,9%	37 691	22,0%	(10,5%)
Service charges - Waste Management	224 491	54 493	24,3%	54 493	24,3%	42 854	19,9%	27,2%
Sale of Goods and Rendering of Services	21 863	4 865	22,3%	4 865	22,3%	5 353	31,3%	(9,1%)
Agency services	3 163	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	91 735	24,0%	91 735	24,0%	91 585	24,7%	,2%
Interest earned from Current and Non Current Assets	9 882	456	4,6%	456	4,6%	-	-	(100,0%)
Dividends	6 439	803	12,5%	803	12,5%	1 419	676,2%	(43,4%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	5 574	28,2%	5 574	28,2%	4 734	21,9%	17,7%
Licence and permits	354	46	13,0%	46	13,0%	41	9,2%	12,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	55 684	(3 402)	(6,1%)	(3 402)	(6,1%)	3 077	5,0%	(210,6%)
Non-Exchange Revenue								
Property rates	1 111 596	362 709	32,6%	362 709	32,6%	205 932	23,8%	76,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	1 177	4,6%	1 177	4,6%	7 539	23,8%	(84,4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	271 309	41,1%	271 309	41,1%	268 523	41,2%	1,0%
Interest	94 156	32 101	34,1%	32 101	34,1%	21 678	24,2%	48,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	526	-	526	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**5 663 183**	**1 342 645**	**23,7%**	**1 342 645**	**23,7%**	**1 056 264**	**20,7%**	**27,1%**
Employee related costs	1 226 472	282 991	23,1%	282 991	23,1%	256 342	22,0%	10,4%
Remuneration of councillors	37 681	8 650	23,0%	8 650	23,0%	7 769	21,7%	11,3%
Bulk purchases - electricity	1 741 131	705 977	40,5%	705 977	40,5%	551 688	33,0%	28,0%
Inventory consumed	266 263	38 577	14,5%	38 577	14,5%	36 637	13,5%	5,3%
Debt impairment	801 514	50	-	50	-	-	-	(100,0%)
Depreciation and amortisation	325 371	-	-	-	-	-	-	-
Interest	193 008	83 164	43,1%	83 164	43,1%	22 796	19,8%	264,8%
Contracted services	719 018	141 306	19,7%	141 306	19,7%	118 918	28,0%	18,8%
Transfers and subsidies	9 893	301	3,0%	301	3,0%	78	1,3%	287,7%
Irrecoverable debts written off	135 214	-	-	-	-	-	-	-
Operational costs	206 575	80 229	38,8%	80 229	38,8%	62 036	29,5%	29,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 043	1 400	134,2%	1 400	134,2%	-	-	(100,0%)
Surplus/(Deficit)	**29 355**	**96 195**	**-**	**96 195**	**-**	**204 223**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	221 702	32 888	14,8%	32 888	14,8%	46 034	22,5%	(28,6%)
Transfers and subsidies - capital (in-kind)	11 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**262 057**	**129 084**		**129 084**		**250 258**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262 057**	**129 084**		**129 084**		**250 258**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262 057**	**129 084**		**129 084**		**250 258**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262 057**	**129 084**		**129 084**		**250 258**		

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	**241 252**	**28 296**	**11,7%**	**28 296**	**11,7%**	**39 698**	**18,9%**	**(28,7%)**
National Government	221 702	28 117	12,7%	28 117	12,7%	39 406	19,4%	(28,6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221 702**	**28 117**	**12,7%**	**28 117**	**12,7%**	**39 406**	**19,4%**	**(28,6%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 550	178	,9%	178	,9%	292	4,2%	(38,9%)
Capital Expenditure Functional	**241 252**	**28 296**	**11,7%**	**28 296**	**11,7%**	**39 698**	**18,9%**	**(28,7%)**
Municipal governance and administration	**17 850**	**58**	**,3%**	**58**	**,3%**	**145**	**2,2%**	**(59,6%)**
Executive and Council	100	29	28,5%	29	28,5%	67	49,6%	(57,4%)
Finance and administration	17 750	30	,2%	30	,2%	78	1,2%	(61,5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**120**	**40,0%**	**120**	**40,0%**	**148**	**109,3%**	**(18,6%)**
Community and Social Services	200	120	60,0%	120	60,0%	148	109,3%	(18,6%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 700**	**2 028**	**12,9%**	**2 028**	**12,9%**	**721**	**2,3%**	**181,3%**
Planning and Development	100	-	-	-	-	-	-	-
Road Transport	15 000	2 028	13,5%	2 028	13,5%	721	2,3%	181,3%
Environmental Protection	600	-	-	-	-	-	-	-
Trading Services	**207 402**	**26 089**	**12,6%**	**26 089**	**12,6%**	**38 685**	**22,5%**	**(32,6%)**
Energy sources	30 731	-	-	-	-	3 744	14,4%	(100,0%)
Water Management	80 594	14 619	18,1%	14 619	18,1%	17 648	27,7%	(17,2%)
Waste Water Management	93 977	11 470	12,2%	11 470	12,2%	17 293	21,1%	(33,7%)
Waste Management	2 100	-	-	-	-	-	-	-
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	**4 063 259**	**1 063 245**	**26,2%**	**1 063 245**	**26,2%**	**1 009 989**	**23,8%**	**5,3%**
Property rates	778 117	145 875	18,7%	145 875	18,7%	131 385	19,0%	11,0%
Service charges	2 311 384	517 517	22,4%	517 517	22,4%	449 008	17,2%	15,3%
Other revenue	75 767	26 536	35,0%	26 536	35,0%	55 827	41,8%	(52,5%)
Transfers and Subsidies - Operational	659 968	300 530	45,5%	300 530	45,5%	271 232	44,3%	10,8%
Transfers and Subsidies - Capital	221 702	72 162	32,5%	72 162	32,5%	102 430	55,2%	(29,5%)
Interest	16 321	456	2,8%	456	2,8%	-	-	(100,0%)
Dividends	-	170	-	170	-	106	-	59,4%
Payments	**(4 401 084)**	**(854 428)**	**19,4%**	**(854 428)**	**19,4%**	**(799 180)**	**19,7%**	**6,9%**
Suppliers and employees	(4 198 183)	(854 428)	20,4%	(854 428)	20,4%	(799 180)	20,3%	6,9%
Finance charges	(193 008)	-	-	-	-	-	-	-
Transfers and grants	(9 893)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(337 825)**	**208 817**	**(61,8%)**	**208 817**	**(61,8%)**	**210 809**	**111,9%**	**(,9%)**
Cash Flow from Investing Activities								
Receipts	**594 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(241 252)**	**(62 964)**	**26,1%**	**(62 964)**	**26,1%**	**(57 943)**	**30,4%**	**8,7%**
Capital assets	(241 252)	(62 964)	26,1%	(62 964)	26,1%	(57 943)	30,4%	8,7%
Net Cash from/(used) Investing Activities	**352 748**	**(62 964)**	**(17,8%)**	**(62 964)**	**(17,8%)**	**(57 943)**	**30,4%**	**8,7%**
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	**14 923**	**145 853**	**977,4%**	**145 853**	**977,4%**	**152 866**	**(6 315,5%)**	**(4,6%)**
Cash/cash equivalents at the year begin:	45 535	105 882	232,5%	105 882	232,5%	48 130	274,2%	120,0%
Cash/cash equivalents at the year end:	**60 458**	**251 735**	**416,4%**	**251 735**	**416,4%**	**198 136**	**1 309,2%**	**27,1%**

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	29 723	1,3%	20 340	,9%	25 243	1,1%	2 164 595	96,6%	2 239 901	19,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	148 292	6,1%	85 470	3,5%	78 092	3,2%	2 105 974	87,1%	2 417 828	21,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109 580	5,2%	81 927	3,9%	78 062	3,7%	1 819 427	87,1%	2 088 997	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 748	1,4%	7 464	,9%	9 075	1,1%	766 302	96,6%	793 590	6,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 257	2,8%	15 349	2,2%	12 706	1,9%	639 207	93,1%	686 520	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	3 089	100,0%	3 089	-	-	-	-	-
Interest on Arrear Debtor Accounts	43 371	2,7%	42 843	2,6%	43 424	2,7%	1 493 823	92,0%	1 623 462	14,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 303	,8%	439	-	90	-	1 617 645	99,2%	1 630 476	14,2%	-	-	-	-
Total By Income Source	**373 274**	**3,3%**	**253 832**	**2,2%**	**246 693**	**2,1%**	**10 610 063**	**92,4%**	**11 483 863**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 557	6,7%	8 412	4,5%	8 413	4,5%	157 603	84,3%	186 985	1,6%	-	-	-	-
Commercial	221 880	2,4%	177 216	1,9%	175 008	1,9%	8 841 636	93,9%	9 415 741	82,0%	-	-	-	-
Households	138 837	7,4%	68 204	3,6%	63 272	3,4%	1 610 825	85,6%	1 881 137	16,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**373 274**	**3,3%**	**253 832**	**2,2%**	**246 693**	**2,1%**	**10 610 063**	**92,4%**	**11 483 863**	**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	207 366	2,6%	345 235	4,3%	261 791	3,2%	7 261 138	89,9%	8 075 530	74,7%
Bulk Water	-	-	-	-	-	-	60 855	100,0%	60 855	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	313	100,0%	0	-	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 199	1,6%	7 902	,3%	2 068	,1%	2 617 864	98,0%	2 670 033	24,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**249 565**	**2,3%**	**353 136**	**3,3%**	**264 173**	**2,4%**	**9 939 858**	**92,0%**	**10 806 732**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**2 740 944**	**730 592**	**26,7%**	**730 592**	**26,7%**	**698 682**	**27,8%**	**4,6%**
Exchange Revenue								
Service charges - Electricity	1 069 967	281 114	26,3%	281 114	26,3%	271 659	31,0%	3,5%
Service charges - Water	140 587	19 587	13,9%	19 587	13,9%	36 582	28,2%	(46,5%)
Service charges - Waste Water Management	117 311	29 351	25,0%	29 351	25,0%	27 924	26,9%	5,1%
Service charges - Waste Management	133 093	33 191	24,9%	33 191	24,9%	31 221	25,7%	6,3%
Sale of Goods and Rendering of Services	8 914	1 689	19,0%	1 689	19,0%	2 987	34,3%	(43,4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	3 729	16,2%	3 729	16,2%	3 427	43,8%	8,8%
Interest earned from Current and Non Current Assets	9 405	1 004	10,7%	1 004	10,7%	1 194	4,1%	(15,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	20 601	5 637	27,4%	5 637	27,4%	5 233	26,5%	7,7%
Rental from Fixed Assets	1 646	922	56,0%	922	56,0%	615	39,0%	49,9%
Licence and permits	469	95	20,3%	95	20,3%	22	,3%	323,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	75 415	4 655	6,2%	4 655	6,2%	2 375	2,4%	96,0%
Non-Exchange Revenue								
Property rates	677 734	172 526	25,5%	172 526	25,5%	163 443	25,6%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	2 242	8,6%	2 242	8,6%	1 835	7,4%	22,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	157 634	41,1%	157 634	41,1%	147 512	41,3%	6,9%
Interest	8 959	1 538	17,2%	1 538	17,2%	2 653	31,0%	(42,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	8 812	-	-	-	-	-	-	-
Gains on disposal of Assets	15 660	-	-	-	-	-	-	-
Other Gains	19 314	15 676	81,2%	15 676	81,2%	0	-	5 040 499,7%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 516 131**	**635 476**	**25,3%**	**635 476**	**25,3%**	**667 380**	**25,4%**	**(4,8%)**
Employee related costs	889 734	212 084	23,8%	212 084	23,8%	209 441	24,8%	1,3%
Remuneration of councillors	34 861	7 297	20,9%	7 297	20,9%	7 077	22,0%	3,1%
Bulk purchases - electricity	877 856	202 870	23,1%	202 870	23,1%	276 885	35,1%	(26,7%)
Inventory consumed	95 861	26 227	27,4%	26 227	27,4%	21 355	27,8%	22,8%
Debt impairment	(241 935)	-	-	-	-	1	-	(100,0%)
Depreciation and amortisation	270 364	62 311	23,0%	62 311	23,0%	60 392	23,1%	3,2%
Interest	105 408	-	-	-	-	14	-	(100,0%)
Contracted services	233 455	59 133	25,3%	59 133	25,3%	42 169	16,7%	40,2%
Transfers and subsidies	4 488	80	1,8%	80	1,8%	29	,4%	177,4%
Irrecoverable debts written off	20 618	-	-	-	-	-	-	-
Operational costs	220 764	55 064	24,9%	55 064	24,9%	50 017	27,0%	10,1%
Losses on disposal of Assets	2 088	-	-	-	-	-	-	-
Other Losses	2 569	10 409	405,1%	10 409	405,1%	-	-	(100,0%)
Surplus/(Deficit)	**224 813**	**95 117**	**-**	**95 117**	**-**	**31 302**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	89 600	5 529	6,2%	5 529	6,2%	13 364	7,9%	(58,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**314 413**	**100 645**		**100 645**		**44 666**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314 413**	**100 645**		**100 645**		**44 666**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**314 413**	**100 645**		**100 645**		**44 666**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**314 413**	**100 645**		**100 645**		**44 666**		

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	**119 790**	**9 260**	**7,7%**	**9 260**	**7,7%**	**16 725**	**7,9%**	**(44,6%)**
National Government	89 073	9 215	10,3%	9 215	10,3%	14 516	8,5%	(36,5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 073**	**9 215**	**10,3%**	**9 215**	**10,3%**	**14 516**	**8,5%**	**(36,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30 717	44	,1%	44	,1%	2 209	5,3%	(98,0%)
Capital Expenditure Functional	**119 790**	**9 260**	**7,7%**	**9 260**	**7,7%**	**16 725**	**7,9%**	**(44,6%)**
Municipal governance and administration	**12 717**	**44**	**,3%**	**44**	**,3%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 717	44	,3%	44	,3%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**6 900**	**275**	**4,0%**	**275**	**4,0%**	**2 970**	**16,5%**	**(90,7%)**
Community and Social Services	3 500	-	-	-	-	2 970	27,0%	(100,0%)
Sport And Recreation	3 400	275	8,1%	275	8,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 900**	**2 533**	**15,0%**	**2 533**	**15,0%**	**3 998**	**21,0%**	**(36,6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	16 900	2 533	15,0%	2 533	15,0%	3 998	21,0%	(36,6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**83 273**	**6 407**	**7,7%**	**6 407**	**7,7%**	**9 757**	**5,7%**	**(34,3%)**
Energy sources	24 877	607	2,4%	607	2,4%	-	-	(100,0%)
Water Management	35 596	2 244	6,3%	2 244	6,3%	7 839	8,1%	(71,4%)
Waste Water Management	19 800	3 556	18,0%	3 556	18,0%	1 919	9,0%	85,3%
Waste Management	3 000	-	-	-	-	-	-	-
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	**3 381 084**	**617 340**	**18,3%**	**617 340**	**18,3%**	**693 538**	**23,3%**	**(11,0%)**
Property rates	643 848	76 139	11,8%	76 139	11,8%	62 614	10,3%	21,6%
Service charges	2 103 573	219 393	10,4%	219 393	10,4%	196 840	12,2%	11,5%
Other revenue	120 345	92 743	77,1%	92 743	77,1%	200 252	104,1%	(53,7%)
Transfers and Subsidies - Operational	383 978	205 650	53,6%	205 650	53,6%	188 018	52,7%	9,4%
Transfers and Subsidies - Capital	89 600	23 085	25,8%	23 085	25,8%	44 621	26,2%	(48,3%)
Interest	39 740	331	,8%	331	,8%	1 193	2,7%	(72,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 655 800)**	**(514 873)**	**19,4%**	**(514 873)**	**19,4%**	**(624 099)**	**24,8%**	**(17,5%)**
Suppliers and employees	(2 546 134)	(514 873)	20,2%	(514 873)	20,2%	(624 099)	26,1%	(17,5%)
Finance charges	(105 408)	-	-	-	-	-	-	-
Transfers and grants	(4 258)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**725 283**	**102 468**	**14,1%**	**102 468**	**14,1%**	**69 439**	**14,9%**	**47,6%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(126 261)**	**(33 908)**	**26,9%**	**(33 908)**	**26,9%**	**(75 062)**	**33,6%**	**(54,8%)**
Capital assets	(126 261)	(33 908)	26,9%	(33 908)	26,9%	(75 062)	33,6%	(54,8%)
Net Cash from/(used) Investing Activities	**(126 261)**	**(33 908)**	**26,9%**	**(33 908)**	**26,9%**	**(75 062)**	**33,6%**	**(54,8%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(43 498)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(43 498)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(43 498)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**555 524**	**68 560**	**12,3%**	**68 560**	**12,3%**	**(5 623)**	**(5,2%)**	**(1 319,2%)**
Cash/cash equivalents at the year begin:	47 606	32 123	67,5%	32 123	67,5%	4 672	3,7%	587,6%
Cash/cash equivalents at the year end:	603 131	98 479	16,3%	98 479	16,3%	11 158	4,8%	782,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 096	15,5%	3 165	4,8%	2 882	4,4%	49 165	75,3%	65 308	10,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 244	44,8%	7 964	5,9%	5 334	4,0%	60 862	45,3%	134 403	21,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 139	21,8%	15 096	7,1%	11 739	5,6%	138 223	65,4%	211 197	33,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 470	15,8%	2 958	5,5%	2 361	4,4%	39 703	74,2%	53 491	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 589	16,4%	2 778	4,7%	2 082	3,6%	44 080	75,3%	58 529	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	20	100,0%	20	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 530	4,3%	2 422	4,1%	2 132	3,6%	52 122	88,0%	59 206	9,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 157	6,4%	2 852	5,8%	615	1,2%	42 717	86,6%	49 341	7,8%	-	-	-	-
Total By Income Source	**140 224**	**22,2%**	**37 235**	**5,9%**	**27 143**	**4,3%**	**426 893**	**67,6%**	**631 495**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 471	23,1%	5 786	12,8%	5 451	12,0%	23 667	52,2%	45 375	7,2%	-	-	-	-
Commercial	80 197	29,3%	15 974	5,8%	10 787	3,9%	166 817	60,9%	273 775	43,4%	-	-	-	-
Households	49 556	15,9%	15 475	5,0%	10 906	3,5%	236 408	75,7%	312 345	49,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**140 224**	**22,2%**	**37 235**	**5,9%**	**27 143**	**4,3%**	**426 893**	**67,6%**	**631 495**	**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	-	-	-	-	-	-	30	100,0%	30	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 004	30,4%	1 332	3,1%	798	1,9%	27 634	64,6%	42 769	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 004**	**30,4%**	**1 332**	**3,1%**	**798**	**1,9%**	**27 664**	**64,6%**	**42 799**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**415 535**	**85 496**	**20,6%**	**85 496**	**20,6%**	**42 535**	**11,6%**	**101,0%**
Exchange Revenue								
Service charges - Electricity	116 896	12 634	10,8%	12 634	10,8%	14 575	18,8%	(13,3%)
Service charges - Water	22 029	2 608	11,8%	2 608	11,8%	2 771	13,1%	(5,9%)
Service charges - Waste Water Management	14 673	2 415	16,5%	2 415	16,5%	2 403	17,1%	,5%
Service charges - Waste Management	12 779	1 973	15,4%	1 973	15,4%	1 977	16,1%	(,2%)
Sale of Goods and Rendering of Services	1 138	41	3,6%	41	3,6%	149	9,3%	(72,7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 930	2 866	14,4%	2 866	14,4%	3 284	23,0%	(12,7%)
Interest earned from Current and Non Current Assets	2 053	402	19,6%	402	19,6%	390	16,8%	3,2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	8	17,3%	(100,0%)
Rental from Fixed Assets	2 303	99	4,3%	99	4,3%	119	,7%	(16,5%)
Licence and permits	16	0	2,4%	0	2,4%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 344	32	2,4%	32	2,4%	404	13,5%	(92,0%)
Non-Exchange Revenue								
Property rates	93 165	18 474	19,8%	18 474	19,8%	11 882	13,3%	55,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 037	3	-	3	-	4 318	29,0%	(99,9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 119	40 844	39,6%	40 844	39,6%	255	,3%	15 926,7%
Interest	-	3 103	-	3 103	-	1	-	409 219,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**522 753**	**93 414**	**17,9%**	**93 414**	**17,9%**	**110 618**	**24,0%**	**(15,6%)**
Employee related costs	139 009	24 195	17,4%	24 195	17,4%	47 865	35,6%	(49,5%)
Remuneration of councillors	8 602	1 620	18,8%	1 620	18,8%	1 920	24,3%	(15,6%)
Bulk purchases - electricity	108 147	24 375	22,5%	24 375	22,5%	27 858	29,0%	(12,5%)
Inventory consumed	10 782	1 390	12,9%	1 390	12,9%	1 609	10,8%	(13,6%)
Debt impairment	102 307	-	-	-	-	-	-	-
Depreciation and amortisation	79 808	10 905	13,7%	10 905	13,7%	17 206	21,5%	(36,6%)
Interest	10 920	4 574	41,9%	4 574	41,9%	2 885	57,7%	58,6%
Contracted services	32 036	4 415	13,8%	4 415	13,8%	5 172	10,2%	(14,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	18 339	-	18 339	-	10	-	182 701,1%
Operational costs	31 142	3 601	11,6%	3 601	11,6%	6 093	29,6%	(40,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(107 218)**	**(7 918)**	**-**	**(7 918)**	**-**	**(68 082)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	60 387	12 499	20,7%	12 499	20,7%	5 266	9,3%	137,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46 831)**	**4 581**		**4 581**		**(62 816)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(46 831)**	**4 581**		**4 581**		**(62 816)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(46 831)**	**4 581**		**4 581**		**(62 816)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(46 831)**	**4 581**		**4 581**		**(62 816)**		

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	**59 118**	**19 982**	**33,8%**	**19 982**	**33,8%**	**13 915**	**24,0%**	**43,6%**
National Government	58 818	17 515	29,8%	17 515	29,8%	13 915	25,0%	25,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 818**	**17 515**	**29,8%**	**17 515**	**29,8%**	**13 915**	**25,0%**	**25,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	300	2 467	822,3%	2 467	822,3%	-	-	(100,0%)
Capital Expenditure Functional	**59 118**	**21 071**	**35,6%**	**21 071**	**35,6%**	**13 928**	**23,9%**	**51,3%**
Municipal governance and administration	**300**	**56**	**18,6%**	**56**	**18,6%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	300	56	18,6%	56	18,6%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**7 008**	**-**	**7 008**	**-**	**3 926**	**38,7%**	**78,5%**
Community and Social Services	-	4 597	-	4 597	-	3 926	39,3%	17,1%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	2 411	-	2 411	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 000**	**6 996**	**35,0%**	**6 996**	**35,0%**	**1 894**	**41,1%**	**269,4%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20 000	6 996	35,0%	6 996	35,0%	1 894	41,6%	269,4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**38 818**	**7 011**	**18,1%**	**7 011**	**18,1%**	**8 109**	**18,9%**	**(13,5%)**
Energy sources	9 000	-	-	-	-	-	-	-
Water Management	29 818	4 725	15,8%	4 725	15,8%	4 974	17,2%	(5,0%)
Waste Water Management	-	2 286	-	2 286	-	3 135	30,3%	(27,1%)
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	**416 337**	**103 998**	**25,0%**	**103 998**	**25,0%**	**37 525**	**9,6%**	**177,1%**
Property rates	65 216	10 076	15,4%	10 076	15,4%	3 746	4,6%	168,9%
Service charges	132 206	19 586	14,8%	19 586	14,8%	13 643	11,8%	43,6%
Other revenue	51 362	2 190	4,3%	2 190	4,3%	15 681	44,3%	(86,0%)
Transfers and Subsidies - Operational	103 119	40 351	39,1%	40 351	39,1%	4 160	4,2%	870,0%
Transfers and Subsidies - Capital	60 387	31 536	52,2%	31 536	52,2%	-	-	(100,0%)
Interest	4 046	259	6,4%	259	6,4%	295	12,7%	(12,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(340 638)**	**(3 751)**	**1,1%**	**(3 751)**	**1,1%**	**(26 789)**	**7,6%**	**(86,0%)**
Suppliers and employees	(340 638)	(3 751)	1,1%	(3 751)	1,1%	(26 789)	7,7%	(86,0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75 698**	**100 247**	**132,4%**	**100 247**	**132,4%**	**10 736**	**30,3%**	**833,7%**
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	**(59 118)**	**(17 772)**	**30,1%**	**(17 772)**	**30,1%**	**(16 077)**	**27,7%**	**10,5%**
Capital assets	(59 118)	(17 772)	30,1%	(17 772)	30,1%	(16 077)	27,7%	10,5%
Net Cash from/(used) Investing Activities	**(59 118)**	**(17 772)**	**30,1%**	**(17 772)**	**30,1%**	**(16 077)**	**27,7%**	**10,5%**
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	**16 581**	**82 475**	**497,4%**	**82 475**	**497,4%**	**(5 341)**	**23,5%**	**(1 644,3%)**
Cash/cash equivalents at the year begin:	6 053	-	-	-	-	16 211	43,8%	(100,0%)
Cash/cash equivalents at the year end:	**22 633**	**82 475**	**364,4%**	**82 475**	**364,4%**	**10 870**	**75,9%**	**658,8%**

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	2 577	3,4%	1 348	1,8%	1 589	2,1%	69 564	92,7%	75 077	12,7%	(3 853)	(5,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 748	3,4%	3 184	2,9%	2 787	2,6%	99 045	91,1%	108 764	18,3%	(4 135)	(3,8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 047	3,5%	7 051	3,1%	18 057	7,9%	196 400	85,6%	229 555	38,7%	(10 985)	(4,8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 237	3,1%	916	2,3%	1 052	2,6%	37 086	92,0%	40 291	6,8%	(797)	(2,0%)	-	-
Receivables from Exchange Transactions - Waste Management	1 000	2,3%	859	2,0%	1 190	2,8%	39 773	92,9%	42 822	7,2%	(1 000)	(2,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,5%	0	,5%	0	,5%	90	98,5%	91	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 945	3,5%	3 009	3,6%	2 796	3,3%	75 281	89,6%	84 030	14,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	2	-	2	-	12 792	99,9%	12 798	2,2%	-	-	-	-
Total By Income Source	**19 556**	**3,3%**	**16 368**	**2,8%**	**27 474**	**4,6%**	**530 031**	**89,3%**	**593 429**	**100,0%**	**(20 770)**	**(3,5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 761	3,1%	2 809	2,3%	7 051	5,8%	108 797	88,9%	122 417	20,6%	(3 134)	(2,6%)	-	-
Commercial	4 518	4,8%	3 237	3,4%	5 101	5,4%	81 735	86,4%	94 591	15,9%	(4 095)	(4,3%)	-	-
Households	11 277	3,0%	10 322	2,7%	15 322	4,1%	339 499	90,2%	376 421	63,4%	(13 541)	(3,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 556**	**3,3%**	**16 368**	**2,8%**	**27 474**	**4,6%**	**530 031**	**89,3%**	**593 429**	**100,0%**	**(20 770)**	**(3,5%)**	**-**	**-**

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	10 722	5,5%	15 399	7,9%	13 782	7,0%	156 076	79,6%	195 979	46,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 475	4,3%	3 530	1,6%	1 761	,8%	207 690	93,4%	222 456	53,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**20 197**	**4,8%**	**18 929**	**4,5%**	**15 543**	**3,7%**	**363 766**	**86,9%**	**418 435**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 062 960**	**375 054**	**35,3%**	**375 054**	**35,3%**	**354 763**	**33,3%**	**5,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	132 190	34 324	26,0%	34 324	26,0%	27 596	25,1%	24,4%
Service charges - Waste Water Management	3 046	853	28,0%	853	28,0%	726	29,0%	17,5%
Service charges - Waste Management	43 375	11 433	26,4%	11 433	26,4%	10 372	24,8%	10,2%
Sale of Goods and Rendering of Services	14 628	1 492	10,2%	1 492	10,2%	58	14,0%	2 491,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	37 345	25,9%	37 345	25,9%	33 932	15,4%	10,1%
Interest earned from Current and Non Current Assets	12 856	5 810	45,2%	5 810	45,2%	4 407	35,1%	31,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	468	28,7%	468	28,7%	590	78,8%	(20,7%)
Licence and permits	5	1	13,2%	1	13,2%	1	27,2%	(28,1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	372	16	4,4%	16	4,4%	191	21,9%	(91,4%)
Non-Exchange Revenue								
Property rates	68 724	26 410	38,4%	26 410	38,4%	16 457	25,5%	60,5%
Surcharges and Taxes	-	-	-	-	-	9 454	-	(100,0%)
Fines, penalties and forfeits	5 071	44	,9%	44	,9%	50	1,5%	(11,5%)
Licences or permits	326	35	10,9%	35	10,9%	75	23,2%	(52,8%)
Transfer and subsidies - Operational	623 711	256 822	41,2%	256 822	41,2%	250 856	41,3%	2,4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	13 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 265 588**	**185 569**	**14,7%**	**185 569**	**14,7%**	**172 278**	**14,2%**	**7,7%**
Employee related costs	219 179	49 842	22,7%	49 842	22,7%	45 037	21,7%	10,7%
Remuneration of councillors	30 036	7 033	23,4%	7 033	23,4%	6 733	21,7%	4,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	200 142	36 260	18,1%	36 260	18,1%	34 546	19,1%	5,0%
Debt impairment	336 613	-	-	-	-	-	-	-
Depreciation and amortisation	91 000	17 923	19,7%	17 923	19,7%	18 862	21,2%	(5,0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	168 260	45 871	27,3%	45 871	27,3%	39 861	22,1%	15,1%
Transfers and subsidies	99 487	-	-	-	-	-	-	-
Irrecoverable debts written off	10 224	3 824	37,4%	3 824	37,4%	965	18,1%	296,4%
Operational costs	110 647	24 816	22,4%	24 816	22,4%	26 273	20,3%	(5,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(202 628)**	**189 485**	**-**	**189 485**	**-**	**182 485**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	323 057	50 591	15,7%	50 591	15,7%	69 035	31,9%	(26,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 429**	**240 076**		**240 076**		**251 519**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 429**	**240 076**		**240 076**		**251 519**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 429**	**240 076**		**240 076**		**251 519**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 429**	**240 076**		**240 076**		**251 519**		

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	**256 200**	**80 211**	**31,3%**	**80 211**	**31,3%**	**43 810**	**18,4%**	**83,1%**
National Government	224 170	69 569	31,0%	69 569	31,0%	43 658	20,2%	59,3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**224 170**	**69 569**	**31,0%**	**69 569**	**31,0%**	**43 658**	**20,2%**	**59,3%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32 030	10 642	33,2%	10 642	33,2%	152	,7%	6 896,6%
Capital Expenditure Functional	**256 200**	**80 211**	**31,3%**	**80 211**	**31,3%**	**43 810**	**18,4%**	**83,1%**
Municipal governance and administration	**17 395**	**6 131**	**35,2%**	**6 131**	**35,2%**	**14**	**,2%**	**43 693,9%**
Executive and Council	45	-	-	-	-	-	-	-
Finance and administration	17 350	6 131	35,3%	6 131	35,3%	14	,2%	43 693,9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**21 700**	**7 834**	**36,1%**	**7 834**	**36,1%**	**4 428**	**16,1%**	**76,9%**
Community and Social Services	18 200	4 817	26,5%	4 817	26,5%	-	-	(100,0%)
Sport And Recreation	3 500	3 016	86,2%	3 016	86,2%	4 428	22,1%	(31,9%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 744**	**21 875**	**37,2%**	**21 875**	**37,2%**	**7 672**	**11,1%**	**185,1%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	58 744	21 875	37,2%	21 875	37,2%	7 672	11,1%	185,1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**158 361**	**44 371**	**28,0%**	**44 371**	**28,0%**	**31 697**	**23,4%**	**40,0%**
Energy sources	5 000	1 764	35,3%	1 764	35,3%	1 982	24,8%	(11,0%)
Water Management	114 917	33 986	29,6%	33 986	29,6%	25 051	27,8%	35,7%
Waste Water Management	34 244	8 621	25,2%	8 621	25,2%	4 664	16,1%	84,8%
Waste Management	4 200	-	-	-	-	-	-	-
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	**1 107 813**	**486 492**	**43,9%**	**486 492**	**43,9%**	**301 705**	**31,2%**	**61,2%**
Property rates	39 416	12 464	31,6%	12 464	31,6%	5 977	14,6%	108,5%
Service charges	10 442	4 191	40,1%	4 191	40,1%	2 992	31,0%	40,1%
Other revenue	98 025	40 078	40,9%	40 078	40,9%	31 358	39,1%	27,8%
Transfers and Subsidies - Operational	623 711	255 490	41,0%	255 490	41,0%	246 078	40,5%	3,8%
Transfers and Subsidies - Capital	323 057	173 940	53,8%	173 940	53,8%	15 300	7,1%	1 036,9%
Interest	13 162	329	2,5%	329	2,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(827 751)**	**(118 546)**	**14,3%**	**(118 546)**	**14,3%**	**(108 900)**	**14,9%**	**8,9%**
Suppliers and employees	(728 264)	(118 546)	16,3%	(118 546)	16,3%	(108 900)	14,9%	8,9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(99 487)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**280 062**	**367 946**	**131,4%**	**367 946**	**131,4%**	**192 805**	**81,4%**	**90,8%**
Cash Flow from Investing Activities								
Receipts	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	13 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(256 200)**	**(88 124)**	**34,4%**	**(88 124)**	**34,4%**	**(51 565)**	**21,6%**	**70,9%**
Capital assets	(256 200)	(88 124)	34,4%	(88 124)	34,4%	(51 565)	21,6%	70,9%
Net Cash from/(used) Investing Activities	**(243 200)**	**(88 124)**	**36,2%**	**(88 124)**	**36,2%**	**(51 565)**	**21,6%**	**70,9%**
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	**36 863**	**279 822**	**759,1%**	**279 822**	**759,1%**	**141 240**	**(10 129,2%)**	**98,1%**
Cash/cash equivalents at the year begin:	139 899	230 862	165,0%	230 862	165,0%	214 351	126,3%	7,7%
Cash/cash equivalents at the year end:	**176 762**	**510 684**	**288,9%**	**510 684**	**288,9%**	**369 310**	**219,4%**	**38,3%**

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	13 163	1,3%	12 557	1,2%	12 347	1,2%	985 756	96,3%	1 023 822	39,7%	4 966	,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	151	100,0%	151	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 370	2,4%	6 401	1,8%	6 347	1,8%	325 278	93,9%	346 397	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	224	1,2%	196	1,1%	191	1,0%	17 741	96,7%	18 351	,7%	87	,5%	-	-
Receivables from Exchange Transactions - Waste Management	4 371	1,0%	4 310	1,0%	4 262	1,0%	424 715	97,0%	437 659	17,0%	1 550	,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 580	1,7%	12 527	1,7%	12 387	1,6%	714 131	95,0%	751 625	29,2%	(3 888)	(,5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	,4%	-	-	138	99,6%	138	-	(1 448)	(1 048,0%)	-	-
Total By Income Source	**38 707**	**1,5%**	**35 992**	**1,4%**	**35 534**	**1,4%**	**2 467 909**	**95,7%**	**2 578 142**	**100,0%**	**1 267**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 050	1,9%	7 522	1,8%	7 392	1,8%	390 163	94,4%	413 127	16,0%	(304)	(,1%)	-	-
Commercial	5 626	3,0%	3 589	1,9%	3 452	1,8%	174 816	93,2%	187 483	7,3%	561	,3%	-	-
Households	25 030	1,3%	24 881	1,3%	24 690	1,2%	1 902 931	96,2%	1 977 532	76,7%	1 010	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**38 707**	**1,5%**	**35 992**	**1,4%**	**35 534**	**1,4%**	**2 467 909**	**95,7%**	**2 578 142**	**100,0%**	**1 267**	**-**	**-**	**-**

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	4 672	100,0%	(1)	-	-	-	0	-	4 671	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 672**	**100,0%**	**(1)**	**-**	**-**	**-**	**0**	**-**	**4 671**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**836 062**	**302 130**	**36,1%**	**302 130**	**36,1%**	**283 497**	**35,2%**	**6,6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	98 454	16 874	17,1%	16 874	17,1%	23 989	24,8%	(29,7%)
Service charges - Waste Water Management	14 098	2 833	20,1%	2 833	20,1%	2 771	20,4%	2,2%
Service charges - Waste Management	5 211	1 587	30,5%	1 587	30,5%	1 557	26,3%	1,9%
Sale of Goods and Rendering of Services	792	74	9,3%	74	9,3%	64	8,3%	16,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	(30)	(8,1%)	(30)	(8,1%)	8	-	(505,0%)
Interest earned from Current and Non Current Assets	6 918	2 569	37,1%	2 569	37,1%	1 194	16,1%	115,2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	172	44,4%	172	44,4%	130	35,0%	32,1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	7 229	68	,9%	68	,9%	72	,5%	(4,7%)
Non-Exchange Revenue								
Property rates	73 853	30 971	41,9%	30 971	41,9%	14 200	21,5%	118,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	40	11,7%	40	11,7%	14	4,2%	191,6%
Licences or permits	8 279	41	,5%	41	,5%	10	,1%	314,6%
Transfer and subsidies - Operational	548 576	224 549	40,9%	224 549	40,9%	220 238	41,9%	2,0%
Interest	71 542	22 382	31,3%	22 382	31,3%	19 251	-	16,3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**832 967**	**294 728**	**35,4%**	**294 728**	**35,4%**	**141 539**	**17,4%**	**108,2%**
Employee related costs	299 764	63 721	21,3%	63 721	21,3%	62 095	22,2%	2,6%
Remuneration of councillors	33 406	13 769	41,2%	13 769	41,2%	6 485	21,9%	112,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	12 100	1 654	13,7%	1 654	13,7%	2 197	16,9%	(24,7%)
Debt impairment	120 298	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	-	-	-	-	-	-	-
Interest	1 500	41	2,7%	41	2,7%	24	2,4%	69,7%
Contracted services	191 582	47 826	25,0%	47 826	25,0%	40 245	20,6%	18,8%
Transfers and subsidies	8 400	2 414	28,7%	2 414	28,7%	2 324	27,7%	3,9%
Irrecoverable debts written off	-	135 431	-	135 431	-	-	-	(100,0%)
Operational costs	101 593	29 873	29,4%	29 873	29,4%	28 168	28,2%	6,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 095**	**7 402**	**-**	**7 402**	**-**	**141 958**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	160 817	35 722	22,2%	35 722	22,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**163 912**	**43 124**		**43 124**		**141 958**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**163 912**	**43 124**		**43 124**		**141 958**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**163 912**	**43 124**		**43 124**		**141 958**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**163 912**	**43 124**		**43 124**		**141 958**		

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	**155 276**	**31 423**	**20,2%**	**31 423**	**20,2%**	**18 569**	**13,3%**	**69,2%**
National Government	152 776	31 423	20,6%	31 423	20,6%	18 569	13,3%	69,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**152 776**	**31 423**	**20,6%**	**31 423**	**20,6%**	**18 569**	**13,3%**	**69,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	-
Capital Expenditure Functional	**155 276**	**32 235**	**20,8%**	**32 235**	**20,8%**	**18 569**	**13,3%**	**73,6%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 500**	**812**	**7,1%**	**812**	**7,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	9 000	812	9,0%	812	9,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	2 500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 000**	**7 332**	**16,3%**	**7 332**	**16,3%**	**1 937**	**5,8%**	**278,5%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	45 000	7 332	16,3%	7 332	16,3%	1 937	5,9%	278,5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**98 776**	**24 092**	**24,4%**	**24 092**	**24,4%**	**16 632**	**15,6%**	**44,9%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	55 388	21 502	38,8%	21 502	38,8%	2 901	6,2%	641,1%
Waste Water Management	43 388	2 590	6,0%	2 590	6,0%	13 730	23,6%	(81,1%)
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	**855 599**	**273 229**	**31,9%**	**273 229**	**31,9%**	**262 615**	**32,3%**	**4,0%**
Property rates	48 112	3 509	7,3%	3 509	7,3%	577	1,8%	508,0%
Service charges	67 451	3 885	5,8%	3 885	5,8%	1 468	1,8%	164,6%
Other revenue	23 725	43 871	184,9%	43 871	184,9%	35 869	188,9%	22,3%
Transfers and Subsidies - Operational	548 576	221 323	40,3%	221 323	40,3%	223 013	42,5%	(,8%)
Transfers and Subsidies - Capital	160 817	-	-	-	-	500	,3%	(100,0%)
Interest	6 918	641	9,3%	641	9,3%	1 188	16,0%	(46,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(647 875)**	**(94 220)**	**14,5%**	**(94 220)**	**14,5%**	**(97 618)**	**15,8%**	**(3,5%)**
Suppliers and employees	(647 875)	(94 220)	14,5%	(94 220)	14,5%	(97 618)	15,8%	(3,5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**207 724**	**179 009**	**86,2%**	**179 009**	**86,2%**	**164 997**	**83,9%**	**8,5%**
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	**(155 276)**	**(33 348)**	**21,5%**	**(33 348)**	**21,5%**	**(21 092)**	**15,1%**	**58,1%**
Capital assets	(155 276)	(33 348)	21,5%	(33 348)	21,5%	(21 092)	15,1%	58,1%
Net Cash from/(used) Investing Activities	**(155 276)**	**(33 348)**	**21,5%**	**(33 348)**	**21,5%**	**(21 092)**	**15,1%**	**58,1%**
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	**52 448**	**145 661**	**277,7%**	**145 661**	**277,7%**	**143 905**	**251,0%**	**1,2%**
Cash/cash equivalents at the year begin:	18 389	170	,9%	170	,9%	1 543	3,0%	(89,0%)
Cash/cash equivalents at the year end:	**70 837**	**145 935**	**206,0%**	**145 935**	**206,0%**	**145 303**	**134,2%**	**,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	5 166	1,0%	16 706	3,3%	8 833	1,7%	476 707	93,9%	507 413	50,4%	(51 258)	(10,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 747	3,6%	5 973	3,7%	7 656	4,8%	141 731	88,0%	161 108	16,0%	(26 497)	(16,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	944	2,1%	8 792	19,6%	1 008	2,2%	34 161	76,1%	44 906	4,5%	(12 138)	(27,0%)	-	-
Receivables from Exchange Transactions - Waste Management	473	2,0%	3 459	14,4%	351	1,5%	19 717	82,2%	23 999	2,4%	(12 183)	(50,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 397	3,5%	8 538	3,2%	8 951	3,3%	242 142	90,0%	269 027	26,7%	(32 797)	(12,2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	,3%	230	99,7%	231	-	(18 270)	(7 911,6%)	-	-
Total By Income Source	**21 728**	**2,2%**	**43 469**	**4,3%**	**26 799**	**2,7%**	**914 688**	**90,9%**	**1 006 684**	**100,0%**	**(153 143)**	**(15,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 661	1,4%	8 791	1,7%	9 916	1,9%	504 524	95,0%	530 892	52,7%	(10)	-	-	-
Commercial	5 216	3,4%	7 923	5,1%	7 358	4,7%	134 807	86,8%	155 304	15,4%	(509)	(,3%)	-	-
Households	8 851	2,8%	26 755	8,3%	9 525	3,0%	275 357	85,9%	320 488	31,8%	(152 623)	(47,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 728**	**2,2%**	**43 469**	**4,3%**	**26 799**	**2,7%**	**914 688**	**90,9%**	**1 006 684**	**100,0%**	**(153 143)**	**(15,2%)**	**-**	**-**

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	-	-	-	-	-	-	1 339	100,0%	1 339	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(1 339)	100,0%	(1 339)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**763 217**	**216 775**	**28,4%**	**216 775**	**28,4%**	**158 913**	**26,9%**	**36,4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	13 333	2 067	15,5%	2 067	15,5%	7 251	207,2%	(71,5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	24 151	904	3,7%	904	3,7%	2 316	8,4%	(61,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	171	5	2,8%	5	2,8%	9	5,6%	(49,6%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	700	165	23,5%	165	23,5%	243	13,4%	(32,3%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	71	3,7%	71	3,7%	22	1,4%	220,7%
Licences or permits	1 733	487	28,1%	487	28,1%	271	11,4%	79,5%
Transfer and subsidies - Operational	329 337	49 790	15,1%	49 790	15,1%	148 799	83,8%	(66,5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	391 888	163 287	41,7%	163 287	41,7%	-	-	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**782 953**	**144 403**	**18,4%**	**144 403**	**18,4%**	**215 264**	**27,5%**	**(32,9%)**
Employee related costs	220 877	54 946	24,9%	54 946	24,9%	28 858	13,1%	90,4%
Remuneration of councillors	19 915	4 243	21,3%	4 243	21,3%	2 812	14,8%	50,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 501	958	21,3%	958	21,3%	1 312	27,7%	(27,0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 106	6 518	27,0%	6 518	27,0%	3 637	16,9%	79,2%
Interest	-	-	-	-	-	-	-	-
Contracted services	53 755	10 262	19,1%	10 262	19,1%	10 023	11,6%	2,4%
Transfers and subsidies	378 862	55 793	14,7%	55 793	14,7%	162 140	43,9%	(65,6%)
Irrecoverable debts written off	-	26	-	26	-	-	-	(100,0%)
Operational costs	80 936	11 627	14,4%	11 627	14,4%	6 483	10,4%	79,4%
Losses on disposal of Assets	-	30	-	30	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 736)**	**72 372**	**-**	**72 372**	**-**	**(56 351)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 556	347	13,6%	347	13,6%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(17 180)**	**72 719**		**72 719**		**(56 351)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(17 180)**	**72 719**		**72 719**		**(56 351)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(17 180)**	**72 719**		**72 719**		**(56 351)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(17 180)**	**72 719**		**72 719**		**(56 351)**		

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	**40 658**	**1 794**	**4,4%**	**1 794**	**4,4%**	**3 641**	**6,9%**	**(50,7%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 658	1 794	4,4%	1 794	4,4%	3 641	6,9%	(50,7%)
Capital Expenditure Functional	**40 658**	**1 794**	**4,4%**	**1 794**	**4,4%**	**3 641**	**6,9%**	**(50,7%)**
Municipal governance and administration	**3 058**	**1 603**	**52,4%**	**1 603**	**52,4%**	**3 611**	**16,7%**	**(55,6%)**
Executive and Council	-	689	-	689	-	-	-	(100,0%)
Finance and administration	3 058	915	29,9%	915	29,9%	3 611	17,4%	(74,7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**37 100**	**190**	**,5%**	**190**	**,5%**	**29**	**,1%**	**545,9%**
Community and Social Services	36 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	500	190	38,0%	190	38,0%	29	,2%	545,9%
Housing	-	-	-	-	-	-	-	-
Health	600	-	-	-	-	-	-	-
Economic and Environmental Services	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget					2024/25		
	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	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**765 773**	**190 002**	**24,8%**	**190 002**	**24,8%**	**2 137**	**,4%**	**8 789,4%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	15 509	2 765	17,8%	2 765	17,8%	309	3,9%	796,3%
Transfers and Subsidies - Operational	723 556	186 961	25,8%	186 961	25,8%	1 652	,3%	11 215,7%
Transfers and Subsidies - Capital	2 556	-	-	-	-	-	-	-
Interest	24 151	275	1,1%	275	1,1%	177	-	55,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(758 847)**	**(74 978)**	**9,9%**	**(74 978)**	**9,9%**	**(14 610)**	**2,3%**	**413,2%**
Suppliers and employees	(758 847)	(74 978)	9,9%	(74 978)	9,9%	(14 610)	2,3%	413,2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 926**	**115 024**	**1 660,9%**	**115 024**	**1 660,9%**	**(12 473)**	**15,9%**	**(1 022,2%)**
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	**(40 658)**	**(1 890)**	**4,6%**	**(1 890)**	**4,6%**	**(3 679)**	**6,9%**	**(48,6%)**
Capital assets	(40 658)	(1 890)	4,6%	(1 890)	4,6%	(3 679)	6,9%	(48,6%)
Net Cash from/(used) Investing Activities	**(40 658)**	**(1 890)**	**4,6%**	**(1 890)**	**4,6%**	**(3 679)**	**6,9%**	**(48,6%)**
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	**(33 732)**	**113 134**	**(335,4%)**	**113 134**	**(335,4%)**	**(16 152)**	**12,3%**	**(800,4%)**
Cash/cash equivalents at the year begin:	485 801	71 315	14,7%	71 315	14,7%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**452 069**	**181 559**	**40,2%**	**181 559**	**40,2%**	**(16 152)**	**8,8%**	**(1 224,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	512	100,0%	512	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	**512**	**100,0%**	**512**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	512	100,0%	512	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	**512**	**100,0%**	**512**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mandla Lucas Mahlangu	013 249 2003
Chief Financial Officer	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 382 264**	**270 869**	**19,6%**	**270 869**	**19,6%**	**257 341**	**31,5%**	**5,3%**
Exchange Revenue								
Service charges - Electricity	312 082	88 881	28,5%	88 881	28,5%	73 799	30,4%	20,4%
Service charges - Water	86 985	18 246	21,0%	18 246	21,0%	21 000	29,5%	(13,1%)
Service charges - Waste Water Management	25 181	5 582	22,2%	5 582	22,2%	5 362	23,4%	4,1%
Service charges - Waste Management	28 950	6 298	21,8%	6 298	21,8%	6 033	23,4%	4,4%
Sale of Goods and Rendering of Services	518	460	88,7%	460	88,7%	1 449	32,4%	(68,3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 326	9 465	37,4%	9 465	37,4%	8 533	28,3%	10,9%
Interest earned from Current and Non Current Assets	3 600	698	19,4%	698	19,4%	536	13,1%	30,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	1 099	17,4%	1 099	17,4%	456	20,8%	141,1%
Licence and permits	-	0	-	0	-	0	,1%	2,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	43 455	(766)	(1,8%)	(766)	(1,8%)	(661)	(46,8%)	15,8%
Non-Exchange Revenue								
Property rates	164 406	34 615	21,1%	34 615	21,1%	39 508	26,3%	(12,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	263	1,7%	263	1,7%	515	6,4%	(48,9%)
Licences or permits	-	97	-	97	-	105	41,8%	(7,5%)
Transfer and subsidies - Operational	238 944	98 634	41,3%	98 634	41,3%	93 457	41,3%	5,5%
Interest	3 431	4 487	130,8%	4 487	130,8%	4 661	23,1%	(3,7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	6 268	2 811	44,9%	2 811	44,9%	2 590	41,3%	8,5%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	421 488	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 114 602**	**297 853**	**26,7%**	**297 853**	**26,7%**	**251 532**	**24,0%**	**18,4%**
Employee related costs	280 209	66 063	23,6%	66 063	23,6%	62 876	23,5%	5,1%
Remuneration of councillors	14 170	3 186	22,5%	3 186	22,5%	3 009	22,0%	5,9%
Bulk purchases - electricity	283 660	112 583	39,7%	112 583	39,7%	108 429	55,6%	3,8%
Inventory consumed	23 500	2 354	10,0%	2 354	10,0%	4 023	18,8%	(41,5%)
Debt impairment	74 145	-	-	-	-	-	-	-
Depreciation and amortisation	75 000	12 513	16,7%	12 513	16,7%	-	-	(100,0%)
Interest	10 000	20 015	200,2%	20 015	200,2%	10 786	107,9%	85,6%
Contracted services	132 523	45 370	34,2%	45 370	34,2%	39 479	21,2%	14,9%
Transfers and subsidies	1 000	129	12,9%	129	12,9%	377	37,7%	(65,7%)
Irrecoverable debts written off	111 317	1 972	1,8%	1 972	1,8%	1 368	27,4%	44,1%
Operational costs	109 078	33 667	30,9%	33 667	30,9%	21 186	15,6%	58,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	0	-	(100,0%)
Surplus/(Deficit)	**267 662**	**(26 984)**	**-**	**(26 984)**	**-**	**5 808**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	127 047	25 371	20,0%	25 371	20,0%	22 401	16,5%	13,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**394 709**	**(1 613)**		**(1 613)**		**28 209**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**394 709**	**(1 613)**		**(1 613)**		**28 209**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**394 709**	**(1 613)**		**(1 613)**		**28 209**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**394 709**	**(1 613)**		**(1 613)**		**28 209**		

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	**123 733**	**17 214**	**13,9%**	**17 214**	**13,9%**	**23 364**	**15,9%**	**(26,3%)**
National Government	123 733	17 214	13,9%	17 214	13,9%	20 809	15,6%	(17,3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**123 733**	**17 214**	**13,9%**	**17 214**	**13,9%**	**20 809**	**15,6%**	**(17,3%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	2 555	18,8%	(100,0%)
Capital Expenditure Functional	**123 733**	**17 214**	**13,9%**	**17 214**	**13,9%**	**23 364**	**15,9%**	**(26,3%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**2 555**	**23,8%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	2 555	23,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**2 536**	**28,2%**	**2 536**	**28,2%**	**-**	**-**	**(100,0%)**
Community and Social Services	9 000	2 536	28,2%	2 536	28,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 836**	**182**	**,7%**	**182**	**,7%**	**1 868**	**29,9%**	**(90,2%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26 836	182	,7%	182	,7%	1 868	29,9%	(90,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**87 897**	**14 496**	**16,5%**	**14 496**	**16,5%**	**18 941**	**14,8%**	**(23,5%)**
Energy sources	5 000	230	4,6%	230	4,6%	-	-	(100,0%)
Water Management	13 308	1 480	11,1%	1 480	11,1%	4 634	13,8%	(68,1%)
Waste Water Management	69 589	12 370	17,8%	12 370	17,8%	14 307	18,0%	(13,5%)
Waste Management	-	416	-	416	-	-	-	(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	**992 148**	**239 557**	**24,1%**	**239 557**	**24,1%**	**231 333**	**26,1%**	**3,6%**
Property rates	142 429	21 393	15,0%	21 393	15,0%	20 918	14,4%	2,3%
Service charges	390 546	61 604	15,8%	61 604	15,8%	45 510	13,7%	35,4%
Other revenue	71 213	7 413	10,4%	7 413	10,4%	11 025	26,5%	(32,8%)
Transfers and Subsidies - Operational	235 787	100 959	42,8%	100 959	42,8%	95 455	42,1%	5,8%
Transfers and Subsidies - Capital	127 047	46 250	36,4%	46 250	36,4%	57 889	42,6%	(20,1%)
Interest	25 127	1 938	7,7%	1 938	7,7%	536	13,1%	261,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(851 430)**	**(174 264)**	**20,5%**	**(174 264)**	**20,5%**	**(136 059)**	**18,1%**	**28,1%**
Suppliers and employees	(840 430)	(174 264)	20,7%	(174 264)	20,7%	(136 059)	18,3%	28,1%
Finance charges	(10 000)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**140 719**	**65 293**	**46,4%**	**65 293**	**46,4%**	**95 273**	**71,4%**	**(31,5%)**
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	**(124 395)**	**(20 324)**	**16,3%**	**(20 324)**	**16,3%**	**(43 643)**	**29,8%**	**(53,4%)**
Capital assets	(124 395)	(20 324)	16,3%	(20 324)	16,3%	(43 643)	29,8%	(53,4%)
Net Cash from/(used) Investing Activities	**(124 395)**	**(20 324)**	**16,3%**	**(20 324)**	**16,3%**	**(43 643)**	**29,8%**	**(53,4%)**
Cash Flow from Financing Activities								
Receipts	**-**	**3 262**	**-**	**3 262**	**-**	**2 453**	**-**	**33,0%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3 262	-	3 262	-	2 453	-	33,0%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**3 262**	**-**	**3 262**	**-**	**2 453**	**-**	**33,0%**
Net Increase/(Decrease) in cash held	**16 324**	**48 231**	**295,5%**	**48 231**	**295,5%**	**54 083**	**(409,0%)**	**(10,8%)**
Cash/cash equivalents at the year begin:	33 007	4 263	12,9%	4 263	12,9%	(3 052)	(11,6%)	(239,7%)
Cash/cash equivalents at the year end:	**49 331**	**53 395**	**108,2%**	**53 395**	**108,2%**	**54 564**	**416,8%**	**(2,1%)**

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	6 302	2,9%	4 549	2,1%	4 030	1,9%	200 054	93,1%	214 935	20,9%	(414)	(,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 843	11,9%	7 777	5,2%	6 235	4,2%	118 146	78,8%	150 001	14,6%	(539)	(,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 771	3,7%	5 216	2,2%	4 432	1,9%	220 043	92,3%	238 463	23,2%	(781)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 000	2,5%	1 506	1,9%	1 408	1,7%	76 476	94,0%	81 390	7,9%	(156)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Management	2 202	2,6%	1 559	1,8%	1 459	1,7%	80 737	93,9%	85 957	8,4%	(169)	(,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 969	2,0%	4 862	2,0%	4 879	2,0%	229 646	94,0%	244 356	23,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 422	12,5%	371	3,3%	-	-	9 569	84,2%	11 362	1,1%	(166)	(1,5%)	-	-
Total By Income Source	**43 510**	**4,2%**	**25 840**	**2,5%**	**22 442**	**2,2%**	**934 672**	**91,1%**	**1 026 463**	**100,0%**	**(2 224)**	**(,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 580	4,5%	5 486	3,3%	4 604	2,7%	150 696	89,5%	168 366	16,4%	(175)	(,1%)	-	-
Commercial	17 102	5,0%	7 145	2,1%	5 912	1,7%	312 932	91,2%	343 092	33,4%	(521)	(,2%)	-	-
Households	18 827	3,7%	13 209	2,6%	11 925	2,3%	471 043	91,5%	515 005	50,2%	(1 528)	(,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 510**	**4,2%**	**25 840**	**2,5%**	**22 442**	**2,2%**	**934 672**	**91,1%**	**1 026 463**	**100,0%**	**(2 224)**	**(,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	36 617	3,4%	46 698	4,3%	50 353	4,7%	945 579	87,6%	1 079 248	53,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 490	2,9%	4 482	,5%	-	-	894 980	96,7%	925 951	46,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**63 107**	**3,1%**	**51 180**	**2,6%**	**50 353**	**2,5%**	**1 840 559**	**91,8%**	**2 005 199**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 424 494**	**465 657**	**32,7%**	**465 657**	**32,7%**	**456 017**	**34,1%**	**2,1%**
Exchange Revenue								
Service charges - Electricity	216 163	40 152	18,6%	40 152	18,6%	39 692	22,7%	1,2%
Service charges - Water	45 639	10 059	22,0%	10 059	22,0%	12 298	23,7%	(18,2%)
Service charges - Waste Water Management	7 641	1 629	21,3%	1 629	21,3%	1 644	22,9%	(,9%)
Service charges - Waste Management	15 223	3 795	24,9%	3 795	24,9%	3 164	22,1%	19,9%
Sale of Goods and Rendering of Services	4 954	1 060	21,4%	1 060	21,4%	835	17,9%	26,9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 449	833	18,7%	833	18,7%	965	24,4%	(13,7%)
Interest earned from Current and Non Current Assets	16 414	2 502	15,2%	2 502	15,2%	1 328	4,8%	88,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 613	2 357	35,6%	2 357	35,6%	3 327	53,5%	(29,2%)
Licence and permits	2 891	592	20,5%	592	20,5%	333	12,3%	77,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 729	247	14,3%	247	14,3%	151	9,3%	62,9%
Non-Exchange Revenue								
Property rates	154 406	35 065	22,7%	35 065	22,7%	31 900	22,0%	9,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	126	2,8%	126	2,8%	338	7,9%	(62,7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929 316	364 702	39,2%	364 702	39,2%	356 224	40,5%	2,4%
Interest	14 528	2 132	14,7%	2 132	14,7%	2 217	16,2%	(3,8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	405	-	405	-	345	-	17,4%
Gains on disposal of Assets	-	-	-	-	-	1 255	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 344 289**	**322 195**	**24,0%**	**322 195**	**24,0%**	**330 480**	**25,0%**	**(2,5%)**
Employee related costs	659 000	184 683	28,0%	184 683	28,0%	172 386	25,3%	7,1%
Remuneration of councillors	28 125	7 343	26,1%	7 343	26,1%	6 787	24,1%	8,2%
Bulk purchases - electricity	143 806	33 443	23,3%	33 443	23,3%	34 003	32,5%	(1,6%)
Inventory consumed	54 919	5 383	9,8%	5 383	9,8%	7 550	12,2%	(28,7%)
Debt impairment	7 499	-	-	-	-	-	-	-
Depreciation and amortisation	103 248	29 698	28,8%	29 698	28,8%	18 184	25,0%	63,3%
Interest	102	3 017	2 969,8%	3 017	2 969,8%	229	225,8%	1 215,5%
Contracted services	126 416	18 773	14,9%	18 773	14,9%	32 300	21,2%	(41,9%)
Transfers and subsidies	29 510	-	-	-	-	1 414	6,7%	(100,0%)
Irrecoverable debts written off	1 085	-	-	-	-	(176)	(4,6%)	(100,0%)
Operational costs	190 579	39 856	20,9%	39 856	20,9%	57 802	29,2%	(31,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**80 204**	**143 462**	**-**	**143 462**	**-**	**125 537**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	331 759	95 631	28,8%	95 631	28,8%	95 154	29,3%	,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**411 963**	**239 093**		**239 093**		**220 691**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**411 963**	**239 093**		**239 093**		**220 691**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**411 963**	**239 093**		**239 093**		**220 691**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**411 963**	**239 093**		**239 093**		**220 691**		

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	**358 493**	**67 981**	**19,0%**	**67 981**	**19,0%**	**82 936**	**18,7%**	**(18,0%)**
National Government	331 759	67 981	20,5%	67 981	20,5%	74 686	23,0%	(9,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**331 759**	**67 981**	**20,5%**	**67 981**	**20,5%**	**74 686**	**23,0%**	**(9,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 734	-	-	-	-	8 251	6,9%	(100,0%)
Capital Expenditure Functional	**358 493**	**67 981**	**19,0%**	**67 981**	**19,0%**	**82 936**	**18,7%**	**(18,0%)**
Municipal governance and administration	**2 000**	**-**	**-**	**-**	**-**	**135**	**,8%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 000	-	-	-	-	135	,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**23 000**	**5 339**	**23,2%**	**5 339**	**23,2%**	**38**	**,2%**	**14 019,5%**
Community and Social Services	-	4 454	-	4 454	-	-	-	(100,0%)
Sport And Recreation	23 000	885	3,8%	885	3,8%	38	4,3%	2 240,7%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**203 222**	**40 030**	**19,7%**	**40 030**	**19,7%**	**45 956**	**32,9%**	**(12,9%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	203 222	40 030	19,7%	40 030	19,7%	45 956	34,4%	(12,9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**130 270**	**22 611**	**17,4%**	**22 611**	**17,4%**	**36 808**	**13,6%**	**(38,6%)**
Energy sources	-	-	-	-	-	3 427	20,4%	(100,0%)
Water Management	122 270	22 611	18,5%	22 611	18,5%	33 380	14,0%	(32,3%)
Waste Water Management	8 000	-	-	-	-	-	-	-
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	**1 812 248**	**579 613**	**32,0%**	**579 613**	**32,0%**	**952 791**	**59,2%**	**(39,2%)**
Property rates	140 509	25 771	18,3%	25 771	18,3%	32 910	29,9%	(21,7%)
Service charges	251 466	46 671	18,6%	46 671	18,6%	45 721	20,1%	2,1%
Other revenue	132 168	39 558	29,9%	39 558	29,9%	287 570	511,8%	(86,2%)
Transfers and Subsidies - Operational	929 316	369 819	39,8%	369 819	39,8%	354 970	40,4%	4,2%
Transfers and Subsidies - Capital	331 759	94 094	28,4%	94 094	28,4%	231 252	71,3%	(59,3%)
Interest	27 030	3 700	13,7%	3 700	13,7%	367	2,9%	908,2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 280 377)**	**(376 022)**	**29,4%**	**(376 022)**	**29,4%**	**(45 094)**	**4,2%**	**733,9%**
Suppliers and employees	(1 280 275)	(376 022)	29,4%	(376 022)	29,4%	(45 094)	4,2%	733,9%
Finance charges	(102)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**531 872**	**203 590**	**38,3%**	**203 590**	**38,3%**	**907 697**	**167,2%**	**(77,6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**1 255**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	1 255	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(412 266)**	**(67 981)**	**16,5%**	**(67 981)**	**16,5%**	**(82 936)**	**18,7%**	**(18,0%)**
Capital assets	(412 266)	(67 981)	16,5%	(67 981)	16,5%	(82 936)	18,7%	(18,0%)
Net Cash from/(used) Investing Activities	**(412 266)**	**(67 981)**	**16,5%**	**(67 981)**	**16,5%**	**(81 681)**	**18,4%**	**(16,8%)**
Cash Flow from Financing Activities								
Receipts	**2 977**	**118**	**4,0%**	**118**	**4,0%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 854	118	6,4%	118	6,4%	-	-	(100,0%)
Payments	**(735)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(735)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 242**	**118**	**5,3%**	**118**	**5,3%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**121 847**	**135 728**	**111,4%**	**135 728**	**111,4%**	**826 015**	**831,9%**	**(83,6%)**
Cash/cash equivalents at the year begin:	(97 576)	112 583	(115,4%)	112 583	(115,4%)	(140 420)	(75,8%)	(180,2%)
Cash/cash equivalents at the year end:	24 271	76 574	315,5%	76 574	315,5%	687 856	241,7%	(88,9%)

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	3 720	22,4%	438	2,6%	506	3,0%	11 932	71,9%	16 597	9,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 138	48,0%	714	2,4%	472	1,6%	14 111	47,9%	29 434	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 448	15,2%	2 498	3,0%	2 341	2,9%	64 773	78,9%	82 060	48,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	768	28,5%	109	4,1%	308	11,4%	1 508	56,0%	2 692	1,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 081	27,7%	171	4,4%	142	3,6%	2 512	64,3%	3 906	2,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 410	5,0%	706	2,5%	675	2,4%	25 492	90,1%	28 284	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 305	16,9%	204	2,6%	91	1,2%	6 134	79,3%	7 735	4,5%	-	-	-	-
Total By Income Source	**34 870**	**20,4%**	**4 841**	**2,8%**	**4 534**	**2,7%**	**126 463**	**74,1%**	**170 707**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 575	17,1%	1 448	3,8%	1 554	4,1%	28 771	75,0%	38 349	22,5%	-	-	-	-
Commercial	15 639	19,1%	1 934	2,4%	1 734	2,1%	62 368	76,4%	81 676	47,8%	-	-	-	-
Households	11 901	25,2%	1 342	2,8%	1 195	2,5%	32 771	69,4%	47 210	27,7%	-	-	-	-
Other	754	21,7%	116	3,4%	51	1,5%	2 553	73,5%	3 473	2,0%	-	-	-	-
Total By Customer Group	**34 870**	**20,4%**	**4 841**	**2,8%**	**4 534**	**2,7%**	**126 463**	**74,1%**	**170 707**	**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	-	-	29 489	18,7%	20 530	13,0%	107 866	68,3%	157 885	65,5%
Bulk Water	-	-	-	-	-	-	797	100,0%	797	,3%
PAYE deductions	10 084	100,0%	-	-	-	-	-	-	10 084	4,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 393	100,0%	-	-	-	-	-	-	7 393	3,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	495	,8%	3 585	5,8%	4 218	6,8%	54 022	86,7%	62 319	25,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 751	100,0%	-	-	-	-	-	-	2 751	1,1%
Total	**20 723**	**8,6%**	**33 074**	**13,7%**	**24 747**	**10,3%**	**162 685**	**67,4%**	**241 229**	**100,0%**

Contact Details

Municipal Manager	Mr Oscar Nkosi	013 790 0245
Chief Financial Officer	Mr Themba Mashabane	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 923 323**	**588 133**	**30,6%**	**588 133**	**30,6%**	**108 432**	**6,2%**	**442,4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	113 720	22 024	19,4%	22 024	19,4%	20 788	18,4%	5,9%
Service charges - Waste Water Management	5 111	1 031	20,2%	1 031	20,2%	1 063	20,8%	(3,1%)
Service charges - Waste Management	10 651	2 625	24,6%	2 625	24,6%	2 497	23,5%	5,1%
Sale of Goods and Rendering of Services	30 335	469	1,5%	469	1,5%	482	1,6%	(2,7%)
Agency services	7 000	4 141	59,2%	4 141	59,2%	12 501	178,6%	(66,9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	14 160	8 002	56,5%	8 002	56,5%	1 292	9,1%	519,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	136	12,5%	136	12,5%	261	24,1%	(48,0%)
Licence and permits	5 669	173	3,0%	173	3,0%	107	1,9%	60,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	132 630	811	,6%	811	,6%	32	7,5%	2 425,3%
Non-Exchange Revenue								
Property rates	250 631	66 176	26,4%	66 176	26,4%	66 547	26,6%	(,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	94	1,9%	94	1,9%	-	-	(100,0%)
Licences or permits	250	38	15,2%	38	15,2%	38	15,1%	1,0%
Transfer and subsidies - Operational	1 162 085	482 415	41,5%	482 415	41,5%	2 838	,3%	16 897,8%
Interest	180 000	-	-	-	-	(13)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 875 423**	**233 784**	**12,5%**	**233 784**	**12,5%**	**192 957**	**11,8%**	**21,2%**
Employee related costs	711 362	107 949	15,2%	107 949	15,2%	55 428	7,8%	94,8%
Remuneration of councillors	35 030	6 776	19,3%	6 776	19,3%	2 925	9,9%	131,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	28 423	1 295	4,6%	1 295	4,6%	1 702	10,0%	(23,9%)
Debt impairment	257 304	-	-	-	-	-	-	-
Depreciation and amortisation	264 524	17 506	6,6%	17 506	6,6%	-	-	(100,0%)
Interest	7 230	13	,2%	13	,2%	25	,3%	(49,5%)
Contracted services	363 303	56 469	15,5%	56 469	15,5%	81 858	39,5%	(31,0%)
Transfers and subsidies	4 700	1 765	37,5%	1 765	37,5%	345	5,2%	411,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	203 547	42 087	20,7%	42 087	20,7%	50 665	24,0%	(16,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(76)	-	(76)	-	9	-	(943,3%)
Surplus/(Deficit)	**47 900**	**354 349**	**-**	**354 349**	**-**	**(84 525)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	532 283	2	-	2	-	56 087	10,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**580 183**	**354 351**		**354 351**		**(28 438)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**580 183**	**354 351**		**354 351**		**(28 438)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**580 183**	**354 351**		**354 351**		**(28 438)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**580 183**	**354 351**		**354 351**		**(28 438)**		

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	**580 183**	**45 579**	**7,9%**	**45 579**	**7,9%**	**80 442**	**12,3%**	**(43,3%)**
National Government	523 683	21 753	4,2%	21 753	4,2%	75 455	18,0%	(71,2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**523 683**	**21 753**	**4,2%**	**21 753**	**4,2%**	**75 455**	**18,0%**	**(71,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	56 500	23 826	42,2%	23 826	42,2%	4 986	2,1%	377,8%
Capital Expenditure Functional	**580 183**	**45 579**	**7,9%**	**45 579**	**7,9%**	**80 442**	**12,3%**	**(43,3%)**
Municipal governance and administration	**1 000**	**2 803**	**280,3%**	**2 803**	**280,3%**	**45**	**,1%**	**6 129,2%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 000	2 803	280,3%	2 803	280,3%	45	,1%	6 129,2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**67 500**	**-**	**-**	**-**	**-**	**5 114**	**10,5%**	**(100,0%)**
Community and Social Services	16 000	-	-	-	-	2 746	17,5%	(100,0%)
Sport And Recreation	20 000	-	-	-	-	-	-	-
Public Safety	3 500	-	-	-	-	-	-	-
Housing	28 000	-	-	-	-	2 369	10,3%	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**192 952**	**12 910**	**6,7%**	**12 910**	**6,7%**	**29 723**	**14,5%**	**(56,6%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	192 952	12 910	6,7%	12 910	6,7%	29 723	15,6%	(56,6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**318 731**	**29 866**	**9,4%**	**29 866**	**9,4%**	**45 559**	**12,4%**	**(34,4%)**
Energy sources	35 000	-	-	-	-	-	-	-
Water Management	198 731	9 554	4,8%	9 554	4,8%	42 895	17,9%	(77,7%)
Waste Water Management	56 000	20 312	36,3%	20 312	36,3%	2 664	2,9%	662,6%
Waste Management	29 000	-	-	-	-	-	-	-
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	**2 041 090**	**258 874**	**12,7%**	**258 874**	**12,7%**	**-**	**-**	**(100,0%)**
Property rates	77 660	16 178	20,8%	16 178	20,8%	-	-	(100,0%)
Service charges	46 072	3 049	6,6%	3 049	6,6%	-	-	(100,0%)
Other revenue	208 830	16 832	8,1%	16 832	8,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	1 162 085	5 565	,5%	5 565	,5%	-	-	(100,0%)
Transfers and Subsidies - Capital	532 283	217 250	40,8%	217 250	40,8%	-	-	(100,0%)
Interest	14 160	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 422 607)**	**(319 256)**	**22,4%**	**(319 256)**	**22,4%**	**(56 682)**	**4,6%**	**463,2%**
Suppliers and employees	(1 410 717)	(319 256)	22,6%	(319 256)	22,6%	(56 682)	4,7%	463,2%
Finance charges	(7 230)	-	-	-	-	-	-	-
Transfers and grants	(4 660)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**618 483**	**(60 382)**	**(9,8%)**	**(60 382)**	**(9,8%)**	**(56 682)**	**(8,8%)**	**6,5%**
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	**(667 223)**	**(45 579)**	**6,8%**	**(45 579)**	**6,8%**	**-**	**-**	**(100,0%)**
Capital assets	(667 223)	(45 579)	6,8%	(45 579)	6,8%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(667 223)**	**(45 579)**	**6,8%**	**(45 579)**	**6,8%**	**-**	**-**	**(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	**(48 740)**	**(105 961)**	**217,4%**	**(105 961)**	**217,4%**	**(56 682)**	**50,9%**	**86,9%**
Cash/cash equivalents at the year begin:	205 018	232 964	113,6%	232 964	113,6%	3 125	1,5%	7 353,8%
Cash/cash equivalents at the year end:	**156 277**	**126 807**	**81,1%**	**126 807**	**81,1%**	**(48 385)**	**(50,8%)**	**(362,1%)**

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	17 466	2,6%	55	-	12 085	1,8%	649 823	95,6%	679 428	20,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 021	2,9%	(118)	-	18 844	1,4%	1 302 529	95,7%	1 361 277	40,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	826	1,9%	(0)	-	526	1,2%	42 944	96,9%	44 296	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 958	2,5%	(11)	-	908	1,1%	76 825	96,4%	79 680	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	135	6,5%	134	6,5%	-	-	1 787	86,9%	2 055	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	17 510	1,5%	(19)	-	17 745	1,5%	1 123 505	97,0%	1 158 741	34,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	23 525	100,0%	23 525	,7%	-	-	-	-
Total By Income Source	**77 916**	**2,3%**	**40**	**-**	**50 109**	**1,5%**	**3 220 937**	**96,2%**	**3 349 003**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17 795	1,8%	33	-	11 134	1,1%	973 879	97,1%	1 002 842	29,9%	-	-	-	-
Commercial	5 776	2,2%	28	-	3 411	1,3%	254 459	96,5%	263 674	7,9%	-	-	-	-
Households	16 627	1,5%	(6)	-	14 580	1,3%	1 060 553	97,1%	1 091 755	32,6%	-	-	-	-
Other	37 717	3,8%	(15)	-	20 984	2,1%	932 046	94,1%	990 732	29,6%	-	-	-	-
Total By Customer Group	**77 916**	**2,3%**	**40**	**-**	**50 109**	**1,5%**	**3 220 937**	**96,2%**	**3 349 003**	**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	-	-	-	-	-	-	3 580	100,0%	3 580	1,1%
PAYE deductions	50	,5%	-	-	-	-	10 982	99,5%	11 032	3,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	16 347	106,3%	(1 292)	(8,4%)	(258)	(1,7%)	580	3,8%	15 378	4,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6 659)	(7,1%)	3 071	3,3%	(6 893)	(7,4%)	103 868	111,2%	93 387	28,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 101	6,5%	(1 949)	(1,0%)	14 257	7,1%	176 009	87,4%	201 417	62,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**22 839**	**7,0%**	**(171)**	**(,1%)**	**7 106**	**2,2%**	**295 019**	**90,8%**	**324 794**	**100,0%**

Contact Details

Municipal Manager	Mr Jasper Ngobeni	013 799 1889
Chief Financial Officer	Mrs Thembisile Mathabatha	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**4 778 061**	**1 450 574**	**30,4%**	**1 450 574**	**30,4%**	**1 289 582**	**28,9%**	**12,5%**
Exchange Revenue								
Service charges - Electricity	1 886 167	486 632	25,8%	486 632	25,8%	446 746	27,0%	8,9%
Service charges - Water	127 078	31 064	24,4%	31 064	24,4%	28 444	23,7%	9,2%
Service charges - Waste Water Management	27 165	7 920	29,2%	7 920	29,2%	5 811	22,7%	36,3%
Service charges - Waste Management	175 911	45 800	26,0%	45 800	26,0%	41 514	25,0%	10,3%
Sale of Goods and Rendering of Services	16 424	10 934	66,6%	10 934	66,6%	3 367	22,5%	224,8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	13 195	22,8%	13 195	22,8%	6 254	11,4%	111,0%
Interest earned from Current and Non Current Assets	11 447	5 771	50,4%	5 771	50,4%	2 689	25,8%	114,7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	57 084	889,9%	57 084	889,9%	1 460	25,0%	3 810,9%
Licence and permits	174	102	58,6%	102	58,6%	46	29,3%	119,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	89 114	9 785	11,0%	9 785	11,0%	12 657	7,1%	(22,7%)
Non-Exchange Revenue								
Property rates	1 122 539	272 606	24,3%	272 606	24,3%	258 129	24,4%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	891	20,4%	891	20,4%	625	15,7%	42,5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	497 731	41,0%	497 731	41,0%	471 100	41,6%	5,7%
Interest	40 574	11 058	27,3%	11 058	27,3%	10 741	28,1%	3,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**4 556 981**	**1 117 659**	**24,5%**	**1 117 659**	**24,5%**	**1 061 805**	**25,0%**	**5,3%**
Employee related costs	1 291 089	350 417	27,1%	350 417	27,1%	332 441	25,1%	5,4%
Remuneration of councillors	64 660	16 474	25,5%	16 474	25,5%	15 657	20,9%	5,2%
Bulk purchases - electricity	1 380 692	493 798	35,8%	493 798	35,8%	453 429	31,0%	8,9%
Inventory consumed	124 771	15 118	12,1%	15 118	12,1%	15 342	17,8%	(1,5%)
Debt impairment	309 758	-	-	-	-	-	-	-
Depreciation and amortisation	757 582	103 084	13,6%	103 084	13,6%	138 490	24,5%	(25,6%)
Interest	81 008	8 860	10,9%	8 860	10,9%	9 927	13,3%	(10,8%)
Contracted services	426 176	70 211	16,5%	70 211	16,5%	65 998	17,0%	6,4%
Transfers and subsidies	24 374	8 281	34,0%	8 281	34,0%	-	-	(100,0%)
Irrecoverable debts written off	-	4 589	-	4 589	-	422	2,7%	986,5%
Operational costs	96 869	46 827	48,3%	46 827	48,3%	30 099	31,6%	55,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**221 080**	**332 914**	**-**	**332 914**	**-**	**227 777**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	466 984	135 545	29,0%	135 545	29,0%	124 418	26,8%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688 064**	**468 459**		**468 459**		**352 195**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688 064**	**468 459**		**468 459**		**352 195**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**688 064**	**468 459**		**468 459**		**352 195**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**688 064**	**468 459**		**468 459**		**352 195**		

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	**720 934**	**149 171**	**20,7%**	**149 171**	**20,7%**	**125 014**	**19,0%**	**19,3%**
National Government	466 984	117 865	25,2%	117 865	25,2%	108 189	23,3%	8,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	1 136	-	(100,0%)
Transfers recognised - capital	**466 984**	**117 865**	**25,2%**	**117 865**	**25,2%**	**109 325**	**23,6%**	**7,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	253 950	31 306	12,3%	31 306	12,3%	15 690	8,2%	99,5%
Capital Expenditure Functional	**720 934**	**149 171**	**20,7%**	**149 171**	**20,7%**	**125 014**	**19,0%**	**19,3%**
Municipal governance and administration	**17 750**	**9 504**	**53,5%**	**9 504**	**53,5%**	**-**	**-**	**(100,0%)**
Executive and Council	1 000	-	-	-	-	-	-	-
Finance and administration	16 750	9 504	56,7%	9 504	56,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**30 800**	**2 497**	**8,1%**	**2 497**	**8,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	13 900	1 401	10,1%	1 401	10,1%	-	-	(100,0%)
Sport And Recreation	15 300	1 096	7,2%	1 096	7,2%	-	-	(100,0%)
Public Safety	1 600	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**326 684**	**90 602**	**27,7%**	**90 602**	**27,7%**	**84 192**	**25,6%**	**7,6%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	326 684	90 602	27,7%	90 602	27,7%	84 192	25,6%	7,6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**337 500**	**46 568**	**13,8%**	**46 568**	**13,8%**	**40 822**	**14,3%**	**14,1%**
Energy sources	60 000	675	1,1%	675	1,1%	12 731	18,5%	(94,7%)
Water Management	194 000	12 267	6,3%	12 267	6,3%	7 723	6,4%	58,8%
Waste Water Management	58 000	19 126	33,0%	19 126	33,0%	15 316	18,3%	24,9%
Waste Management	25 500	14 500	56,9%	14 500	56,9%	5 053	40,4%	187,0%
Other	**8 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**5 345 734**	**2 859 672**	**53,5%**	**2 859 672**	**53,5%**	**3 400 745**	**71,4%**	**(15,9%)**
Property rates	1 058 433	234 603	22,2%	234 603	22,2%	1 895 049	188,4%	(87,6%)
Service charges	2 069 591	526 417	25,4%	526 417	25,4%	433 573	23,2%	21,4%
Other revenue	526 549	1 303 264	247,5%	1 303 264	247,5%	328 318	175,3%	297,0%
Transfers and Subsidies - Operational	1 212 731	498 148	41,1%	498 148	41,1%	472 049	41,6%	5,5%
Transfers and Subsidies - Capital	466 984	291 644	62,5%	291 644	62,5%	272 550	58,7%	7,0%
Interest	11 447	5 596	48,9%	5 596	48,9%	(793)	(,8%)	(805,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(4 469 393)**	**(1 681 803)**	**37,6%**	**(1 681 803)**	**37,6%**	**(3 121 790)**	**78,5%**	**(46,1%)**
Suppliers and employees	(4 395 112)	(1 681 803)	38,3%	(1 681 803)	38,3%	(3 121 790)	80,0%	(46,1%)
Finance charges	(49 907)	-	-	-	-	-	-	-
Transfers and grants	(24 374)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**876 341**	**1 177 869**	**134,4%**	**1 177 869**	**134,4%**	**278 955**	**35,6%**	**322,2%**
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	**(720 934)**	**(149 171)**	**20,7%**	**(149 171)**	**20,7%**	**(125 014)**	**19,0%**	**19,3%**
Capital assets	(720 934)	(149 171)	20,7%	(149 171)	20,7%	(125 014)	19,0%	19,3%
Net Cash from/(used) Investing Activities	**(720 934)**	**(149 171)**	**20,7%**	**(149 171)**	**20,7%**	**(125 014)**	**19,0%**	**19,3%**
Cash Flow from Financing Activities								
Receipts	**-**	**1 894**	**-**	**1 894**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 894	-	1 894	-	-	-	(100,0%)
Payments	**(16 653)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 653)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 653)**	**1 894**	**(11,4%)**	**1 894**	**(11,4%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**138 754**	**1 030 593**	**742,7%**	**1 030 593**	**742,7%**	**153 941**	**140,7%**	**569,5%**
Cash/cash equivalents at the year begin:	140 091	142 711	101,9%	142 711	101,9%	(65 727)	(32,0%)	(317,1%)
Cash/cash equivalents at the year end:	**278 845**	**1 173 347**	**420,8%**	**1 173 347**	**420,8%**	**294 032**	**93,4%**	**299,1%**

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	11 620	7,5%	32	-	7 463	4,8%	135 293	87,6%	154 407	10,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	106 570	33,3%	1 503	,5%	33 882	10,6%	178 267	55,7%	320 222	21,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 640	11,6%	162	-	30 327	6,0%	417 033	82,4%	506 161	34,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 545	8,5%	63	,2%	1 582	5,3%	25 914	86,1%	30 104	2,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 828	7,5%	34	-	7 287	4,2%	151 985	88,3%	172 135	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	162	3,9%	-	-	95	2,3%	3 872	93,8%	4 130	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	8 749	4,5%	1	-	8 436	4,3%	177 709	91,2%	194 895	13,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 635	55,1%	936	,9%	1 283	1,2%	44 720	42,8%	104 574	7,0%	-	-	-	-
Total By Income Source	**258 749**	**17,4%**	**2 731**	**,2%**	**90 356**	**6,1%**	**1 134 793**	**76,3%**	**1 486 628**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	96 286	29,2%	19	-	31 628	9,6%	201 902	61,2%	329 835	22,2%	-	-	-	-
Commercial	80 397	23,1%	817	,2%	22 837	6,5%	244 615	70,2%	348 665	23,5%	-	-	-	-
Households	78 168	10,3%	1 885	,2%	32 803	4,3%	648 739	85,2%	761 594	51,2%	-	-	-	-
Other	3 899	8,4%	11	-	3 088	6,6%	39 537	85,0%	46 534	3,1%	-	-	-	-
Total By Customer Group	**258 749**	**17,4%**	**2 731**	**,2%**	**90 356**	**6,1%**	**1 134 793**	**76,3%**	**1 486 628**	**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	157 850	8,3%	195 173	10,2%	40 928	2,1%	1 514 275	79,4%	1 908 226	65,9%
Bulk Water	1 734	,6%	4 975	1,6%	4 509	1,4%	302 494	96,4%	313 712	10,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 603	2,5%	17 238	2,6%	41 219	6,2%	594 905	88,8%	669 966	23,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 263	36,3%	4	,1%	1 269	36,4%	948	27,2%	3 484	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**177 451**	**6,1%**	**217 391**	**7,5%**	**87 925**	**3,0%**	**2 412 622**	**83,3%**	**2 895 388**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**511 392**	**130 536**	**25,5%**	**130 536**	**25,5%**	**126 656**	**33,4%**	**3,1%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	73	-	-	-	-	34	-	(100,0%)
Agency services	600	187	31,2%	187	31,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 689	47	,6%	47	,6%	47	,5%	(,1%)
Dividends	223	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	23	3,0%	23	3,0%	-	-	(100,0%)
Licence and permits	2 500	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	616	98	15,9%	98	15,9%	191	14,5%	(48,5%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 441	130 182	26,2%	130 182	26,2%	126 385	34,7%	3,0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**303 772**	**72 683**	**23,9%**	**72 683**	**23,9%**	**75 628**	**24,0%**	**(3,9%)**
Employee related costs	172 674	42 318	24,5%	42 318	24,5%	41 438	23,4%	2,1%
Remuneration of councillors	22 535	5 179	23,0%	5 179	23,0%	4 648	20,7%	11,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 252	262	20,9%	262	20,9%	627	39,5%	(58,2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 392	-	-	-	-	-	-	-
Interest	7 873	-	-	-	-	0	-	(100,0%)
Contracted services	40 052	15 537	38,8%	15 537	38,8%	13 881	31,5%	11,9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	46 995	9 388	20,0%	9 388	20,0%	15 035	30,0%	(37,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**207 620**	**57 853**	**-**	**57 853**	**-**	**51 028**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 757	370	13,4%	370	13,4%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**210 377**	**58 223**		**58 223**		**51 028**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**210 377**	**58 223**		**58 223**		**51 028**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**210 377**	**58 223**		**58 223**		**51 028**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**210 377**	**58 223**		**58 223**		**51 028**		

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	**205 633**	**45 719**	**22,2%**	**45 719**	**22,2%**	**8 612**	**10,6%**	**430,9%**
National Government	2 397	18 652	778,0%	18 652	778,0%	5 803	10,7%	221,4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 397**	**18 652**	**778,0%**	**18 652**	**778,0%**	**5 803**	**10,7%**	**221,4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	203 236	27 067	13,3%	27 067	13,3%	2 809	10,2%	863,6%
Capital Expenditure Functional	**205 633**	**45 719**	**22,2%**	**45 719**	**22,2%**	**8 612**	**10,6%**	**430,9%**
Municipal governance and administration	**6 040**	**212**	**3,5%**	**212**	**3,5%**	**2 894**	**28,8%**	**(92,7%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 040	212	3,5%	212	3,5%	2 894	28,8%	(92,7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	300	-	-	-	-	-	-	-
Economic and Environmental Services	**13 447**	**370**	**2,8%**	**370**	**2,8%**	**331**	**2,1%**	**11,8%**
Planning and Development	6 750	-	-	-	-	-	-	-
Road Transport	5 897	370	6,3%	370	6,3%	331	2,8%	11,8%
Environmental Protection	800	-	-	-	-	-	-	-
Trading Services	**185 846**	**45 136**	**24,3%**	**45 136**	**24,3%**	**5 387**	**9,6%**	**737,9%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	183 346	45 136	24,6%	45 136	24,6%	5 198	9,6%	768,4%
Waste Water Management	2 500	-	-	-	-	189	11,8%	(100,0%)
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	**514 149**	**198 023**	**38,5%**	**198 023**	**38,5%**	**293 135**	**73,0%**	**(32,4%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	6 040	19 476	322,5%	19 476	322,5%	151 516	602,7%	(87,1%)
Transfers and Subsidies - Operational	315 595	132 568	42,0%	132 568	42,0%	130 569	41,9%	1,5%
Transfers and Subsidies - Capital	184 603	45 933	24,9%	45 933	24,9%	11 003	20,2%	317,4%
Interest	7 689	47	,6%	47	,6%	47	,5%	(,1%)
Dividends	223	-	-	-	-	-	-	-
Payments	**(291 380)**	**(185 119)**	**63,5%**	**(185 119)**	**63,5%**	**(112 176)**	**36,9%**	**65,0%**
Suppliers and employees	(283 508)	(185 119)	65,3%	(185 119)	65,3%	(112 176)	38,0%	65,0%
Finance charges	(7 873)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**222 769**	**12 905**	**5,8%**	**12 905**	**5,8%**	**180 959**	**186,1%**	**(92,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**61**	**-**	**61**	**-**	**(451)**	**-**	**(113,5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	61	-	61	-	(451)	-	(113,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(205 633)**	**(45 719)**	**22,2%**	**(45 719)**	**22,2%**	**(8 612)**	**10,6%**	**430,9%**
Capital assets	(205 633)	(45 719)	22,2%	(45 719)	22,2%	(8 612)	10,6%	430,9%
Net Cash from/(used) Investing Activities	**(205 633)**	**(45 658)**	**22,2%**	**(45 658)**	**22,2%**	**(9 063)**	**11,1%**	**403,8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(13 492)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(13 492)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(13 492)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 644**	**(32 753)**	**(898,8%)**	**(32 753)**	**(898,8%)**	**171 897**	**4 864,8%**	**(119,1%)**
Cash/cash equivalents at the year begin:	10 748	6 015	56,0%	6 015	56,0%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**14 392**	**(26 738)**	**(185,8%)**	**(26 738)**	**(185,8%)**	**182 572**	**264,1%**	**(114,6%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 391	40,5%	1 158	13,8%	3 820	45,6%	2	-	8 371	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 391**	**40,5%**	**1 158**	**13,8%**	**3 820**	**45,6%**	**2**	**-**	**8 371**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**32 050 302**	**9 203 506**	**28,7%**	**9 203 506**	**28,7%**	**7 642 273**	**26,6%**	**20,4%**
Exchange Revenue								
Service charges - Electricity	8 635 909	2 093 432	24,2%	2 093 432	24,2%	1 852 031	24,8%	13,0%
Service charges - Water	2 438 615	517 962	21,2%	517 962	21,2%	481 100	20,2%	7,7%
Service charges - Waste Water Management	861 757	186 689	21,7%	186 689	21,7%	187 478	24,1%	(,4%)
Service charges - Waste Management	1 025 260	256 878	25,1%	256 878	25,1%	222 792	23,0%	15,3%
Sale of Goods and Rendering of Services	135 264	29 259	21,6%	29 259	21,6%	21 843	18,3%	34,0%
Agency services	31 606	6 395	20,2%	6 395	20,2%	19 752	29,1%	(67,6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 388 026	282 072	20,3%	282 072	20,3%	268 797	19,3%	4,9%
Interest earned from Current and Non Current Assets	191 062	39 081	20,5%	39 081	20,5%	24 997	11,0%	56,3%
Dividends	6 689	803	12,0%	803	12,0%	1 589	389,6%	(49,5%)
Rent on Land	20 830	5 764	27,7%	5 764	27,7%	5 251	26,3%	9,8%
Rental from Fixed Assets	71 939	73 307	101,9%	73 307	101,9%	16 655	21,1%	340,2%
Licence and permits	16 426	1 249	7,6%	1 249	7,6%	1 681	5,6%	(25,7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	575 062	18 553	3,2%	18 553	3,2%	26 055	5,6%	(28,8%)
Non-Exchange Revenue								
Property rates	5 202 649	1 621 162	31,2%	1 621 162	31,2%	1 114 458	23,8%	45,5%
Surcharges and Taxes	73 281	17 259	23,6%	17 259	23,6%	20 831	62,2%	(17,1%)
Fines, penalties and forfeits	199 155	9 755	4,9%	9 755	4,9%	18 878	13,8%	(48,3%)
Licences or permits	11 730	720	6,1%	720	6,1%	533	2,8%	35,2%
Transfer and subsidies - Operational	9 599 945	3 700 844	38,6%	3 700 844	38,6%	3 205 697	35,8%	15,4%
Interest	623 909	143 822	23,1%	143 822	23,1%	132 975	26,3%	8,2%
Fuel Levy	391 888	163 287	41,7%	163 287	41,7%	-	-	(100,0%)
Operational Revenue	76 069	18 969	24,9%	18 969	24,9%	17 563	128,1%	8,0%
Gains on disposal of Assets	33 844	42	,1%	42	,1%	1 319	5,5%	(96,8%)
Other Gains	439 387	16 202	3,7%	16 202	3,7%	0	-	5 209 603,5%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**32 002 456**	**7 219 250**	**22,6%**	**7 219 250**	**22,6%**	**6 525 671**	**21,4%**	**10,6%**
Employee related costs	8 827 461	2 013 187	22,8%	2 013 187	22,8%	1 819 069	21,1%	10,7%
Remuneration of councillors	501 346	114 370	22,8%	114 370	22,8%	96 352	19,8%	18,7%
Bulk purchases - electricity	7 298 487	2 576 513	35,3%	2 576 513	35,3%	2 430 842	35,4%	6,0%
Inventory consumed	1 814 140	348 402	19,2%	348 402	19,2%	322 839	19,9%	7,9%
Debt impairment	2 969 359	682	-	682	-	6	-	11 182,1%
Depreciation and amortisation	2 738 933	336 302	12,3%	336 302	12,3%	327 043	13,4%	2,8%
Interest	832 410	278 342	33,4%	278 342	33,4%	132 557	19,9%	110,0%
Contracted services	3 573 287	713 208	20,0%	713 208	20,0%	671 206	21,3%	6,3%
Transfers and subsidies	818 310	143 420	17,5%	143 420	17,5%	251 566	36,2%	(43,0%)
Irrecoverable debts written off	546 060	180 317	33,0%	180 317	33,0%	7 823	2,5%	2 204,9%
Operational costs	2 071 299	502 745	24,3%	502 745	24,3%	466 361	23,1%	7,8%
Losses on disposal of Assets	5 210	30	,6%	30	,6%	-	-	(100,0%)
Other Losses	6 153	11 733	190,7%	11 733	190,7%	9	,3%	125 951,7%
Surplus/(Deficit)	**47 846**	**1 984 256**	**-**	**1 984 256**	**-**	**1 116 602**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 350 721	516 396	15,4%	516 396	15,4%	530 653	15,5%	(2,7%)
Transfers and subsidies - capital (in-kind)	41 500	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 440 067**	**2 500 652**		**2 500 652**		**1 647 254**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 440 067**	**2 500 652**		**2 500 652**		**1 647 254**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 440 067**	**2 500 652**		**2 500 652**		**1 647 254**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	45	-	60	-	(25,6%)
Surplus/(Deficit) for the year	**3 440 067**	**2 500 697**		**2 500 697**		**1 647 315**		

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	**4 008 414**	**689 930**	**17,2%**	**689 930**	**17,2%**	**672 180**	**15,8%**	**2,6%**
National Government	3 183 024	559 274	17,6%	559 274	17,6%	594 543	17,9%	(5,9%)
Provincial Government	-	4 456	-	4 456	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	1 136	-	(100,0%)
Transfers recognised - capital	**3 183 024**	**563 730**	**17,7%**	**563 730**	**17,7%**	**595 678**	**17,9%**	**(5,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	825 390	126 200	15,3%	126 200	15,3%	76 502	8,2%	65,0%
Capital Expenditure Functional	**4 013 221**	**691 830**	**17,2%**	**691 830**	**17,2%**	**672 220**	**15,8%**	**2,9%**
Municipal governance and administration	**119 428**	**27 281**	**22,8%**	**27 281**	**22,8%**	**24 449**	**12,0%**	**11,6%**
Executive and Council	4 204	880	20,9%	880	20,9%	875	10,4%	,6%
Finance and administration	115 224	26 401	22,9%	26 401	22,9%	23 575	12,1%	12,0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**245 435**	**30 253**	**12,3%**	**30 253**	**12,3%**	**17 789**	**5,6%**	**70,1%**
Community and Social Services	133 829	22 379	16,7%	22 379	16,7%	10 926	9,4%	104,8%
Sport And Recreation	74 006	5 272	7,1%	5 272	7,1%	4 466	6,8%	18,1%
Public Safety	8 700	2 601	29,9%	2 601	29,9%	29	,2%	8 738,3%
Housing	28 000	-	-	-	-	2 369	10,3%	(100,0%)
Health	900	-	-	-	-	-	-	-
Economic and Environmental Services	**1 390 479**	**286 042**	**20,6%**	**286 042**	**20,6%**	**269 543**	**17,3%**	**6,1%**
Planning and Development	383 145	81 225	21,2%	81 225	21,2%	77 699	14,7%	4,5%
Road Transport	1 004 633	204 817	20,4%	204 817	20,4%	191 844	18,6%	6,8%
Environmental Protection	2 700	-	-	-	-	-	-	-
Trading Services	**2 248 044**	**348 255**	**15,5%**	**348 255**	**15,5%**	**360 438**	**16,6%**	**(3,4%)**
Energy sources	309 847	33 729	10,9%	33 729	10,9%	68 503	19,8%	(50,8%)
Water Management	1 292 299	199 092	15,4%	199 092	15,4%	189 249	16,0%	5,2%
Waste Water Management	547 904	99 184	18,1%	99 184	18,1%	88 338	16,8%	12,3%
Waste Management	97 994	16 249	16,6%	16 249	16,6%	14 349	11,8%	13,2%
Other	**9 835**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**31 197 341**	**9 910 207**	**31,8%**	**9 910 207**	**31,8%**	**10 149 948**	**34,1%**	**(2,4%)**
Property rates	4 261 901	773 136	18,1%	773 136	18,1%	2 356 078	58,3%	(67,2%)
Service charges	11 187 576	2 328 508	20,8%	2 328 508	20,8%	1 940 806	17,4%	20,0%
Other revenue	1 888 472	1 876 484	99,4%	1 876 484	99,4%	1 612 176	115,8%	16,4%
Transfers and Subsidies - Operational	9 828 179	3 401 538	34,6%	3 401 538	34,6%	3 068 825	33,1%	10,8%
Transfers and Subsidies - Capital	3 532 568	1 496 370	42,4%	1 496 370	42,4%	1 159 934	33,6%	29,0%
Interest	498 397	34 002	6,8%	34 002	6,8%	12 023	2,8%	182,8%
Dividends	250	170	67,9%	170	67,9%	106	53,7%	59,4%
Payments	**(27 017 963)**	**(5 825 458)**	**21,6%**	**(5 825 458)**	**21,6%**	**(6 439 382)**	**26,2%**	**(9,5%)**
Suppliers and employees	(26 185 518)	(5 825 458)	22,2%	(5 825 458)	22,2%	(6 439 382)	26,8%	(9,5%)
Finance charges	(685 977)	-	-	-	-	-	-	-
Transfers and grants	(146 467)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 179 379**	**4 084 749**	**97,7%**	**4 084 749**	**97,7%**	**3 710 566**	**71,7%**	**10,1%**
Cash Flow from Investing Activities								
Receipts	**607 000**	**103**	**-**	**103**	**-**	**(24 131)**	**-**	**(100,4%)**
Proceeds on disposal of PPE	13 000	42	,3%	42	,3%	1 320	-	(96,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	61	-	61	-	(451)	-	(113,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	(25 000)	-	(100,0%)
Payments	**(4 172 382)**	**(792 174)**	**19,0%**	**(792 174)**	**19,0%**	**(738 744)**	**17,3%**	**7,2%**
Capital assets	(4 172 382)	(792 174)	19,0%	(792 174)	19,0%	(738 744)	17,3%	7,2%
Net Cash from/(used) Investing Activities	**(3 565 382)**	**(792 071)**	**22,2%**	**(792 071)**	**22,2%**	**(762 875)**	**17,8%**	**3,8%**
Cash Flow from Financing Activities								
Receipts	**3 323**	**5 279**	**158,8%**	**5 279**	**158,8%**	**2 742**	**207,3%**	**92,6%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 200	5 279	240,0%	5 279	240,0%	2 742	1 028,1%	92,6%
Payments	**(74 379)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(74 379)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(71 055)**	**5 279**	**(7,4%)**	**5 279**	**(7,4%)**	**2 742**	**(1,7%)**	**92,6%**
Net Increase/(Decrease) in cash held	**542 942**	**3 297 956**	**607,4%**	**3 297 956**	**607,4%**	**2 950 433**	**399,9%**	**11,8%**
Cash/cash equivalents at the year begin:	1 369 656	1 339 169	97,8%	1 339 169	97,8%	372 032	20,3%	260,0%
Cash/cash equivalents at the year end:	1 912 597	4 440 121	232,2%	4 440 121	232,2%	3 595 756	140,0%	23,5%

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	241 796	3,0%	171 634	2,1%	124 379	1,6%	7 450 188	93,3%	7 987 997	22,1%	(58 625)	(,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	533 834	11,0%	185 479	3,8%	173 385	3,6%	3 958 921	81,6%	4 851 619	13,4%	(2 925)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	494 673	6,3%	284 360	3,6%	328 635	4,2%	6 779 644	86,0%	7 887 313	21,8%	(37 257)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	68 464	2,6%	93 297	3,6%	44 744	1,7%	2 394 627	92,1%	2 601 132	7,2%	(17 235)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	96 244	3,4%	94 230	3,3%	53 908	1,9%	2 620 281	91,5%	2 864 663	7,9%	(15 633)	(,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	297	1,4%	134	,7%	96	,5%	20 014	97,4%	20 542	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	169 396	2,2%	138 449	1,8%	164 990	2,1%	7 282 009	93,9%	7 754 844	21,5%	(12 035)	(,2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77 870	3,7%	7 330	,3%	5 186	,2%	2 041 218	95,8%	2 131 604	5,9%	(35 423)	(1,7%)	-	-
Total By Income Source	**1 682 574**	**4,7%**	**974 914**	**2,7%**	**895 322**	**2,5%**	**32 546 902**	**90,2%**	**36 099 713**	**100,0%**	**(179 132)**	**(,5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	208 298	6,3%	64 407	2,0%	113 795	3,5%	2 897 592	88,2%	3 284 092	9,1%	(714)	-	-	-
Commercial	744 209	5,5%	364 319	2,7%	367 031	2,7%	12 152 911	89,2%	13 628 470	37,8%	6 671	-	-	-
Households	687 628	3,8%	546 007	3,0%	390 321	2,2%	16 521 459	91,1%	18 145 415	50,3%	(185 089)	(1,0%)	-	-
Other	42 439	4,1%	181	-	24 175	2,3%	974 941	93,6%	1 041 736	2,9%	-	-	-	-
Total By Customer Group	**1 682 574**	**4,7%**	**974 914**	**2,7%**	**895 322**	**2,5%**	**32 546 902**	**90,2%**	**36 099 713**	**100,0%**	**(179 132)**	**(,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	1 605 976	8,9%	1 034 822	5,7%	640 215	3,5%	14 782 645	81,8%	18 063 658	54,0%
Bulk Water	86 928	4,2%	78 931	3,8%	11 571	,6%	1 899 868	91,5%	2 077 298	6,2%
PAYE deductions	10 134	43,3%	-	-	-	-	13 286	56,7%	23 421	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	23 740	97,2%	(1 292)	(5,3%)	56	,2%	1 919	7,9%	24 423	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	265 995	2,1%	161 553	1,3%	108 945	,9%	12 116 825	95,8%	12 653 318	37,9%
Auditor-General	890	7,0%	-	-	-	-	11 864	93,0%	12 755	-
Other	17 756	3,1%	(787)	(,1%)	19 346	3,4%	529 115	93,6%	565 430	1,7%
Medical Aid deductions	2 751	100,0%	-	-	-	-	-	-	2 751	-
Total	**2 014 171**	**6,0%**	**1 273 226**	**3,8%**	**780 133**	**2,3%**	**29 355 522**	**87,8%**	**33 423 052**	**100,0%**