

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	601 771	222 193	36,9%	188 149	31,3%	410 343	68,2%	187 024	70,5%	6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	3	-	-	-	3	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	13 045	3 655	28,0%	4 181	32,1%	7 836	60,1%	3 219	68,3%	29,9%
Agency services	1 832	547	29,8%	517	28,2%	1 063	58,0%	343	25,3%	50,7%
Interest	5 000	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 588	3 684	232,0%	3 787	238,5%	7 471	470,5%	5 165	670,8%	(26,7%)
Interest earned from Current and Non Current Assets	23 236	4 358	18,8%	5 315	22,9%	9 674	41,6%	6 343	42,8%	(16,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	183	50,7%	232	64,2%	415	114,9%	59	15,9%	293,6%
Licence and permits	9 157	2 000	21,8%	1 606	17,5%	3 606	39,4%	1 894	(3,1%)	(15,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 086	547	10,8%	226	4,4%	773	15,2%	708	142,1%	(68,1%)
Non-Exchange Revenue										
Property rates	89 712	23 161	25,8%	23 048	25,7%	46 209	51,5%	21 895	52,5%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	710	46	6,4%	64	9,0%	110	15,4%	54	19,4%	17,9%
Licences or permits	250	39	15,4%	52	20,9%	91	36,3%	119	107,9%	(56,2%)
Transfer and subsidies - Operational	426 568	167 878	39,3%	132 456	31,0%	300 334	70,3%	135 244	74,3%	(2,1%)
Interest	24 836	16 094	64,8%	16 666	67,1%	32 759	131,9%	11 982	104,3%	39,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	749 897	116 361	15,5%	168 245	22,4%	284 606	38,0%	167 454	34,6%	5%
Employer related costs	225 949	49 706	22,0%	48 793	21,6%	98 499	43,6%	45 462	44,3%	7,3%
Remuneration of councillors	27 719	6 772	24,4%	7 472	27,0%	14 244	51,4%	9 717	62,3%	(23,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	11 955	120	1,0%	220	1,8%	340	2,8%	1 546	19,2%	(85,8%)
Debt impairment	125 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	108 576	25 961	23,9%	26 082	24,0%	52 043	47,9%	32 991	31,7%	(20,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	145 162	17 333	11,9%	54 014	37,2%	71 348	49,2%	50 710	43,9%	6,5%
Transfers and subsidies	1 800	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	103 735	16 469	15,9%	31 664	30,5%	48 132	46,4%	27 028	43,8%	17,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(148 126)	105 832	-	19 904	-	125 736	-	19 571	-	-
Transfers and subsidies - capital (monetary allocations)	71 306	29 509	41,4%	16 275	22,8%	45 785	64,2%	36 175	58,1%	(55,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	136 281	33 051	24,3%	823 855	604,5%	856 906	628,8%	55 651	38,2%	1 380,4%
National Government	62 005	21 137	34,1%	25 918	41,8%	47 055	75,9%	30 078	48,9%	(13,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	62 005	21 137	34,1%	25 918	41,8%	47 055	75,9%	30 078	48,9%	(13,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	74 275	11 914	16,0%	797 937	1 074,3%	809 851	1 090,3%	25 573	28,6%	3 020,2%
Capital Expenditure Functional	136 281	33 051	24,3%	823 855	604,5%	856 906	628,8%	55 651	38,2%	1 380,4%
Municipal governance and administration	14 052	-	-	785 633	5 590,8%	785 633	5 590,8%	11 584	56,7%	6 681,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 052	-	-	785 633	5 590,8%	785 633	5 590,8%	11 584	57,3%	6 681,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 217	1 290	5,1%	7 203	28,6%	8 493	33,7%	6 836	22,9%	5,4%
Community and Social Services	3 478	-	-	-	-	-	-	-	-	-
Sport And Recreation	21 304	1 290	6,1%	7 203	33,8%	8 493	39,9%	6 836	24,5%	5,4%
Public Safety	435	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 820	27 172	30,3%	27 744	31,0%	54 916	61,3%	27 267	44,2%	1,7%
Planning and Development	7 304	3 418	46,8%	3 146	43,1%	6 563	89,9%	368	5,3%	756,9%
Road Transport	82 315	23 755	28,9%	24 598	29,9%	48 353	58,7%	26 900	47,4%	(8,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 391	4 588	62,1%	3 275	44,3%	7 863	106,4%	9 963	25,6%	(67,1%)
Energy sources	6 522	4 588	70,4%	3 275	50,2%	7 863	120,6%	5 597	16,8%	(41,5%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	-	-	-	4 367	77,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	595 275	211 798	35,6%	191 092	32,1%	402 890	67,7%	169 742	69,2%	12,6%
Property rates	44 856	7 775	17,3%	13 191	29,4%	20 967	46,7%	7 527	53,3%	75,2%
Service charges	6 522	2 934	45,0%	2 180	33,4%	5 113	78,4%	2 544	123,2%	(14,3%)

Other revenue	22 396	4 832	21,6%	8 018	35,8%	12 849	57,4%	1 080	48,8%	642,2%
Transfers and Subsidies - Operational	426 958	173 140	40,6%	132 924	31,1%	306 064	71,7%	135 590	75,7%	(2,0%)
Transfers and Subsidies - Capital	71 306	23 117	32,4%	34 779	48,8%	57 896	81,2%	23 000	69,6%	51,2%
Interest	23 236	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(536 533)	(135 338)	25,2%	(800 263)	149,2%	(935 602)	174,4%	(190 421)	53,1%	320,3%
Suppliers and employees	(534 733)	(135 338)	25,3%	(800 263)	149,7%	(935 602)	175,0%	(190 421)	53,2%	320,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 741	76 460	130,2%	(609 172)	(1 037,0%)	(532 712)	(906,9%)	(20 679)	185,0%	2 845,8%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(156 723)	33 051	(21,1%)	33 988	(21,7%)	67 039	(42,8%)	12 840	(5,8%)	164,7%
Capital assets	(156 723)	33 051	(21,1%)	33 988	(21,7%)	67 039	(42,8%)	12 840	(5,8%)	164,7%
Net Cash from/(used) Investing Activities	(156 723)	33 051	(21,1%)	33 988	(21,7%)	67 039	(42,8%)	12 840	(5,8%)	164,7%
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	(97 981)	109 511	(111,8%)	(575 184)	587,0%	(465 673)	475,3%	(7 840)	(96,8%)	7 236,7%
Cash/cash equivalents at the year begin:	392 034	270 118	68,9%	649 864	165,8%	270 118	68,9%	551 404	17,9%	17,9%
Cash/cash equivalents at the year end:	294 053	379 629	129,1%	344 915	117,3%	344 915	117,3%	543 565	325,3%	(36,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	229	3%	806	1,1%	862	1,2%	69 064	97,3%	70 962	8,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 317	3,4%	5 381	2,5%	5 162	2,4%	197 711	91,7%	215 571	24,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	413	1,8%	327	1,5%	365	1,6%	21 420	95,1%	22 525	2,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 201	2,8%	1 039	2,4%	1 031	2,4%	39 677	92,4%	42 948	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	2,8%	24	2,8%	24	2,8%	785	91,7%	856	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	7 540	1,4%	7 430	1,4%	4 994	,9%	522 325	96,3%	542 289	61,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	(2%)	1	-	(65)	,6%	(10 425)	99,6%	(10 466)	(1,2%)	-	-	-	-
Total By Income Source	16 748	1,9%	15 008	1,7%	12 374	1,4%	840 557	95,0%	884 686	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 623	2,5%	3 745	2,0%	3 232	1,8%	172 724	93,7%	184 323	20,8%	-	-	-	-
Commercial	2 471	2,9%	1 725	2,0%	1 294	1,5%	80 879	93,6%	86 369	9,8%	-	-	-	-
Households	8 675	1,5%	8 579	1,5%	6 904	1,2%	563 691	95,9%	587 849	66,4%	-	-	-	-
Other	979	3,7%	960	3,7%	943	3,8%	23 263	89,0%	26 145	3,0%	-	-	-	-
Total By Customer Group	16 748	1,9%	15 008	1,7%	12 374	1,4%	840 557	95,0%	884 686	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	-	-	-	(0)	-	1 537	100,0%	1 537	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	50,0%	-	-	(0)	50,0%	-	-	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	(0)	-	1 537	100,0%	1 537	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	526 525	198 602	37,7%	160 006	30,4%	358 607	68,1%	158 158	68,5%	1,2%
Exchange Revenue										
Service charges - Electricity	34 975	6 692	19,1%	5 376	15,4%	12 069	34,5%	7 123	41,9%	(24,5%)
Service charges - Water	-	2	-	-	-	2	-	739	(100,0%)	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	520	-	(100,0%)
Service charges - Waste Management	6 629	1 724	26,0%	1 688	25,5%	3 412	51,5%	1 639	50,8%	3,0%
Sale of Goods and Rendering of Services	2 697	557	20,7%	930	34,5%	1 488	55,2%	407	27,1%	128,4%
Agency services	3 685	729	19,8%	1 076	29,2%	1 805	49,0%	1 580	61,3%	(31,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 104	1 336	32,6%	3 824	93,2%	5 161	125,8%	764	37,9%	400,8%
Interest earned from Current and Non Current Assets	7 099	1 588	22,4%	1 046	14,7%	2 634	37,1%	1 120	67,4%	(6,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	273	64	23,6%	31	11,4%	95	35,0%	125	60,5%	(75,2%)
Licence and permits	24 643	5 974	24,2%	4 552	18,5%	10 526	42,7%	4 069	41,0%	11,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 751	1	,1%	4	,2%	5	,3%	0	1,4%	811,9%
Non-Exchange Revenue										
Property rates	25 448	5 739	22,6%	5 906	23,2%	11 644	45,8%	(1 289)	53,2%	(58,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	656	28	4,2%	8	1,1%	35	5,4%	16	3,5%	(54,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	410 348	173 254	42,2%	133 239	32,5%	306 494	74,7%	141 160	73,8%	(5,6%)
Interest	2 843	913	32,1%	2 325	81,8%	3 238	113,9%	183	12,8%	1 168,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 375	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	497 385	131 461	26,4%	123 867	24,9%	255 328	51,3%	169 528	57,8%	(26,9%)
Employee related costs	161 289	38 633	24,0%	42 794	26,5%	81 428	50,5%	41 119	50,8%	4,1%
Remuneration of councillors	34 233	7 916	23,1%	8 135	23,8%	16 050	46,9%	10 124	53,9%	(19,6%)
Bulk purchases - electricity	25 175	7 118	28,3%	5 519	21,9%	12 637	50,2%	6 511	50,7%	(15,2%)
Inventory consumed	12 930	3 235	25,0%	2 632	20,4%	5 866	45,4%	2 709	46,2%	(2,8%)
Debt impairment	15 250	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 472	14 339	45,6%	-	-	14 339	45,6%	26 283	97,3%	(100,0%)
Interest	1 200	-	-	-	-	-	-	-	-	-
Contracted services	120 321	38 015	31,6%	36 622	30,4%	74 637	62,0%	45 609	70,8%	(19,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 039	-	-	-	-	-	-	-	-	-
Operational costs	93 477	22 205	23,8%	28 165	30,1%	50 371	53,9%	37 174	56,5%	(24,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 140	67 140	-	36 139	-	103 279	-	(11 371)	-	-
Transfers and subsidies - capital (monetary allocations)	77 126	21 356	27,7%	36 272	47,0%	57 629	74,7%	20 236	87,2%	79,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	105 896	25 592	24,2%	42 806	40,4%	68 397	64,6%	26 288	53,9%	62,8%
National Government	77 126	18 780	24,4%	31 872	41,3%	50 652	65,7%	17 325	75,6%	84,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 126	18 780	24,4%	31 872	41,3%	50 652	65,7%	17 325	75,6%	84,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 770	6 811	23,7%	10 934	38,0%	17 745	61,7%	8 963	26,6%	22,0%
Capital Expenditure Functional	105 896	25 592	24,2%	42 806	40,4%	68 397	64,6%	26 288	53,9%	62,8%
Municipal governance and administration	4 210	196	4,7%	2 211	52,5%	2 407	57,2%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 210	196	4,7%	2 211	52,5%	2 407	57,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 380	-	-	74	,6%	74	,6%	-	-	(100,0%)
Community and Social Services	300	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 080	-	-	74	,6%	74	,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 939	25 396	34,8%	34 671	47,5%	60 067	82,4%	22 109	68,7%	56,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	72 939	25 396	34,8%	34 671	47,5%	60 067	82,4%	22 109	68,7%	56,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 367	-	-	5 850	35,7%	5 850	35,7%	4 179	18,2%	40,0%
Energy sources	2 500	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	13 867	-	-	5 850	42,2%	5 850	42,2%	4 179	34,8%	40,0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	612 011	268 777	43,9%	152 195	24,9%	420 972	68,8%	5 950	2,2%	2 458,0%
Property rates	15 269	2 147	14,1%	2 486	16,3%	4 633	30,3%	-	-	(100,0%)
Service charges	35 455	8 696	24,5%	9 267	26,1%	17 963	50,7%	-	-	(100,0%)

Other revenue	59 788	13 744	23,0%	8 407	14,1%	22 151	37,1%	4 830	15,0%	74,1%
Transfers and Subsidies - Operational	410 348	164 512	40,1%	131 303	32,0%	295 815	72,1%	0	-	43 767 568,0%
Transfers and Subsidies - Capital	77 126	77 441	100,4%	(970)	(1,3%)	76 471	99,2%	-	-	(100,0%)
Interest	14 045	2 237	15,9%	1 702	12,1%	3 939	28,0%	1 120	67,4%	52,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(448 623)	(91 168)	20,3%	(87 713)	19,6%	(178 881)	39,9%	(108 433)	44,6%	(19,1%)
Suppliers and employees	(447 423)	(91 168)	20,4%	(87 713)	19,6%	(178 881)	40,0%	(108 433)	44,6%	(19,1%)
Finance charges	(1 200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	163 388	177 609	108,7%	64 482	39,5%	242 091	148,2%	(102 483)	(97,5%)	(162,9%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(105 896)	(29 767)	28,1%	(46 742)	44,1%	(76 509)	72,2%	(26 720)	60,0%	74,9%
Capital assets	(105 896)	(29 767)	28,1%	(46 742)	44,1%	(76 509)	72,2%	(26 720)	60,0%	74,9%
Net Cash from/(used) Investing Activities	(105 896)	(29 767)	28,1%	(46 742)	44,1%	(76 509)	72,2%	(26 720)	60,0%	74,9%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	57 492	147 843	257,2%	17 740	30,9%	165 583	288,0%	(129 203)	(435,9%)	(113,7%)
Cash/cash equivalents at the year begin:	12 454	12 526	100,6%	160 369	1 287,7%	12 526	100,6%	(108 944)	394,4%	(247,2%)
Cash/cash equivalents at the year end:	69 946	160 369	229,3%	178 109	254,6%	178 109	254,6%	(238 162)	(393,5%)	(174,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	702	1,4%	658	1,3%	809	1,6%	47 419	95,6%	49 588	11,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 148	4,7%	856	3,5%	406	1,7%	22 205	90,2%	24 616	5,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 094	2,7%	1 853	2,4%	1 537	2,0%	71 403	92,9%	76 676	17,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	618	1,2%	619	1,2%	595	1,2%	49 710	96,4%	51 542	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	639	,8%	608	,8%	598	,8%	75 696	97,6%	77 541	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 075	2,3%	3 043	2,3%	3 053	2,3%	124 529	93,1%	133 699	31,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	4	-	14 601	100,0%	14 605	3,4%	-	-	-	-
Total By Income Source	8 265	1,9%	7 636	1,8%	7 002	1,6%	405 564	94,7%	428 467	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	590	3,8%	368	2,4%	383	2,5%	14 087	91,3%	15 428	3,6%	-	-	-	-
Commercial	2 187	5,0%	1 584	3,6%	1 327	3,0%	38 668	88,4%	43 766	10,2%	-	-	-	-
Households	5 487	1,5%	5 685	1,5%	5 292	1,4%	352 809	95,5%	369 274	86,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 265	1,9%	7 636	1,8%	7 002	1,6%	405 564	94,7%	428 467	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	2 178	100,0%	-	-	-	-	-	-	2 178	51,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 448	69,7%	0	-	546	26,3%	83	4,0%	2 077	48,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 626	85,2%	0	-	546	12,8%	83	2,0%	4 255	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	2 078 168	641 544	30,9%	558 899	26,9%	1 200 443	57,8%	504 497	59,9%	10,8%	
Exchange Revenue											
Service charges - Electricity	1 080 674	290 308	26,9%	237 664	22,0%	527 972	48,9%	211 162	52,4%	12,6%	
Service charges - Water	-	10 986	-	5 674	-	16 860	-	4 783	-	22,8%	
Service charges - Waste Water Management	-	2 287	-	1 483	-	3 770	-	1 448	-	2,4%	
Service charges - Waste Management	46 980	8 098	17,2%	8 141	17,3%	16 238	34,6%	11 032	50,5%	(26,2%)	
Sale of Goods and Rendering of Services	1 314	87	6,6%	65	5,0%	152	11,6%	94	56,2%	(31,0%)	
Agency services	16 664	0	-	5 799	34,8%	5 799	34,8%	(413)	(4,4%)	(1 504,1%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	57 114	23 956	41,9%	22 411	39,2%	46 367	81,2%	18 432	105,9%	21,6%	
Interest earned from Current and Non Current Assets	31 907	6 800	21,3%	8 264	25,9%	15 064	47,2%	6 474	63,5%	27,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 859	530	28,5%	543	29,2%	1 073	57,7%	350	41,2%	55,2%	
Licence and permits	506	44	8,8%	41	8,2%	86	16,9%	76	9,2%	(45,8%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	21 533	6 648	30,9%	9 866	45,8%	16 514	76,7%	4 674	79,0%	111,1%	
Non-Exchange Revenue											
Property rates	202 824	50 041	24,7%	50 850	25,1%	100 891	49,7%	47 532	46,9%	7,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	25	25,5%	(100,0%)	
Fines, penalties and forfeits	1 490	140	9,4%	107	7,2%	247	16,6%	181	10,4%	(40,6%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	579 413	232 379	40,1%	198 056	34,2%	430 435	74,3%	189 098	71,7%	4,7%	
Interest	35 890	9 239	25,7%	9 736	27,1%	18 975	52,9%	9 549	67,7%	2,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 992 330	385 611	19,4%	537 388	27,0%	922 999	46,3%	450 735	47,9%	19,2%	
Employee related costs	493 531	125 610	25,5%	117 605	23,8%	243 215	49,3%	112 316	49,1%	4,7%	
Remuneration of councillors	31 414	7 484	23,8%	7 428	23,6%	14 912	47,5%	8 392	51,1%	(11,5%)	
Bulk purchases - electricity	763 383	166 693	21,8%	167 953	22,0%	334 646	43,8%	156 343	60,0%	7,4%	
Inventory consumed	108 108	11 774	10,9%	23 772	22,0%	35 546	32,9%	29 750	52,4%	(20,1%)	
Debt impairment	95 277	-	-	59 582	62,5%	59 582	62,5%	-	-	(100,0%)	
Depreciation and amortisation	125 252	-	-	62 756	50,1%	62 756	50,1%	60 626	51,3%	3,5%	
Interest	12 354	-	-	4 770	38,6%	4 770	38,6%	0	1%	2 029 595,3%	
Contracted services	117 411	30 934	26,3%	32 201	27,4%	63 135	53,8%	31 845	55,3%	1,1%	
Transfers and subsidies	39 774	4 346	10,9%	9 144	23,0%	13 490	33,9%	13 554	41,9%	(32,5%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	205 825	38 770	18,8%	52 177	25,4%	90 947	44,2%	37 909	33,8%	37,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	85 838	255 933	-	21 511	-	277 444	-	53 762	-	-	
Transfers and subsidies - capital (monetary allocations)	116 193	17 710	15,2%	52 022	44,8%	69 732	60,0%	36 004	50,9%	44,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	202 030	273 643	-	73 533	-	347 176	-	89 766	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	202 030	273 643	-	73 533	-	347 176	-	89 766	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	202 030	273 643	-	73 533	-	347 176	-	89 766	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	202 030	273 643	-	73 533	-	347 176	-	89 766	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	272 643	27 487	10,1%	57 553	21,1%	85 040	31,2%	46 869	33,9%	22,8%	
National Government	116 193	17 637	15,2%	48 716	41,9%	66 353	57,1%	30 760	45,9%	58,4%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	116 193	17 637	15,2%	48 716	41,9%	66 353	57,1%	30 760	45,9%	58,4%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	156 450	9 851	6,3%	8 836	5,6%	18 687	11,9%	16 109	19,8%	(45,1%)	
Capital Expenditure Functional	272 643	27 487	10,1%	57 553	21,1%	85 040	31,2%	46 869	33,9%	22,8%	
Municipal governance and administration	10 000	674	6,7%	2 735	27,4%	3 409	34,1%	1 631	28,4%	67,7%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	10 000	674	6,7%	2 735	27,4%	3 409	34,1%	1 631	28,4%	67,7%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	11 250	1 304	11,6%	-	-	1 304	11,6%	163	4,9%	(100,0%)	
Community and Social Services	3 400	-	-	-	-	-	-	163	40,7%	(100,0%)	
Sport And Recreation	3 850	1 304	33,9%	-	-	1 304	33,9%	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	4 000	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	181 393	21 793	12,0%	52 433	28,9%	74 226	40,9%	36 789	38,6%	42,5%	
Planning and Development	6 000	224	3,7%	1 182	19,7%	1 406	23,4%	440	10,3%	168,7%	
Road Transport	175 393	21 569	12,3%	51 251	29,2%	72 820	41,5%	36 349	39,3%	41,0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	70 000	3 717	5,3%	2 384	3,4%	6 101	8,7%	8 285	22,3%	(71,2%)	
Energy sources	70 000	3 717	5,3%	2 384	3,4%	6 101	8,7%	7 588	21,0%	(68,6%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	698	-	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2 386 100	2 723 209	114,1%	2 713 715	113,7%	5 436 924	227,9%	2 039 806	209,3%	33,0%	
Property rates	164 072	37 266	22,7%	41 779	25,5%	79 045	48,2%	-	-	(100,0%)	
Service charges	1 036 760	1 031 872	99,5%	1 093 769	105,5%	2 125 641	205,0%	-	-	(100,0%)	

Other revenue	364 753	233 447	64,0%	14 304	3,9%	247 751	67,9%	4 953	107,7%	188,8%
Transfers and Subsidies - Operational	579 413	1 339 236	231,1%	1 561 647	269,5%	2 900 883	500,7%	1 744 205	614,3%	(10,5%)
Transfers and Subsidies - Capital	116 193	75 832	65,3%	-	-	75 832	65,3%	-	17,1%	-
Interest	124 910	5 556	4,4%	2 216	1,8%	7 772	6,2%	290 648	899,4%	(99,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 012 354)	(496 728)	24,7%	(530 694)	26,4%	(1 027 422)	51,1%	(418 528)	50,0%	26,8%
Suppliers and employees	(1 980 702)	(496 728)	25,1%	(530 694)	26,8%	(1 027 422)	51,9%	(418 528)	51,0%	26,8%
Finance charges	(12 354)	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 298)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	373 746	2 226 481	595,7%	2 183 021	584,1%	4 409 503	1 179,8%	1 621 278	883,7%	34,6%
Cash Flow from Investing Activities										
Receipts		(233)	-	28 916	-	28 684	-	(373)	-	(7 849,2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(233)	-	28 916	-	28 684	-	(373)	-	(7 849,2%)
Payments	(313 539)	(33 525)	10,7%	(68 079)	21,7%	(101 604)	32,4%	(46 164)	32,1%	47,5%
Capital assets	(313 539)	(33 525)	10,7%	(68 079)	21,7%	(101 604)	32,4%	(46 164)	32,1%	47,5%
Net Cash from/(used) Investing Activities	(313 539)	(33 758)	10,8%	(39 163)	12,5%	(72 921)	23,3%	(46 537)	32,2%	(15,8%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(26 406)			(38 942)	147,5%	(38 942)	147,5%			(100,0%)
Repayment of borrowing	(26 406)	-	-	(38 942)	147,5%	(38 942)	147,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(26 406)			(38 942)	147,5%	(38 942)	147,5%			(100,0%)
Net Increase/(Decrease) in cash held	33 801	2 192 724	6 487,1%	2 104 916	6 227,3%	4 297 639	12 714,4%	1 574 740	2 298,5%	33,7%
Cash/cash equivalents at the year begin:	241 307	-	-	2 192 724	908,7%	-	-	2 021 847	-	8,5%
Cash/cash equivalents at the year end:	275 109	2 192 724	797,0%	4 297 639	1 562,2%	4 297 639	1 562,2%	3 596 588	1 077,5%	19,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 913	4,7%	3 908	1,9%	3 652	1,7%	191 607	91,6%	209 080	13,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	114 499	19,5%	20 248	3,4%	23 760	4,0%	428 541	73,0%	587 047	37,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 155	6,5%	10 876	2,2%	10 544	2,1%	440 201	89,1%	493 775	31,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 852	4,5%	682	1,7%	673	1,6%	37 714	92,2%	40 921	2,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 240	4,7%	3 274	1,7%	3 224	1,6%	181 647	92,0%	197 385	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	386	5,2%	152	2,1%	148	2,0%	6 674	90,7%	7 360	5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 062	2,8%	472	1,2%	633	1,6%	36 246	94,4%	38 413	2,4%	-	-	-	-
Total By Income Source	169 107	10,7%	39 610	2,5%	42 635	2,7%	1 322 630	84,0%	1 573 982	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	10 830	9,2%	3 876	3,3%	3 933	3,3%	99 449	84,2%	118 088	7,5%	-	-	-	-
Commercial	82 361	18,2%	14 553	3,2%	18 035	4,0%	336 541	74,5%	451 489	28,7%	-	-	-	-
Households	75 882	7,6%	21 170	2,1%	20 662	2,1%	886 583	88,3%	1 004 297	63,8%	-	-	-	-
Other	35	32,0%	12	11,1%	5	4,6%	57	52,4%	108	-	-	-	-	-
Total By Customer Group	169 107	10,7%	39 610	2,5%	42 635	2,7%	1 322 630	84,0%	1 573 982	100,0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7	100,0%	-	-	-	-	-	-	7	1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 269	71,7%	104	2,3%	-	-	1 189	26,1%	4 562	81,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	391	38,1%	-	-	3	3%	631	61,6%	1 026	18,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 667	65,5%	104	1,9%	3	1%	1 820	32,5%	5 595	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	750 286	203 467	27,1%	187 676	25,0%	391 143	52,1%	181 239	52,2%	3,6%	
Exchange Revenue											
Service charges - Electricity	193 957	29 589	15,3%	36 774	19,0%	66 363	34,2%	36 335	36,5%	1,2%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	19 894	5 349	26,9%	5 283	26,6%	10 632	53,4%	5 329	58,6%	(9%)	
Sale of Goods and Rendering of Services	5 993	2 878	48,0%	203	3,4%	3 081	51,4%	249	91,6%	(18,7%)	
Agency services	11 932	286	2,4%	202	1,7%	488	4,1%	17	2%	1 090,1%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	16 768	2 812	16,8%	2 904	17,3%	5 715	34,1%	2 665	28,7%	8,9%	
Interest earned from Current and Non Current Assets	5 351	1 027	19,2%	524	9,8%	1 551	29,0%	676	51,6%	(22,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	349	600	171,8%	219	62,6%	819	234,4%	102	90,5%	114,2%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	7 432	306	4,1%	44	,6%	349	4,7%	92	1,3%	(52,5%)	
Non-Exchange Revenue											
Property rates	214 177	52 956	24,7%	52 036	24,3%	104 992	49,0%	52 259	53,5%	(4%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 306	65	4,9%	53	4,1%	118	9,0%	-	-	(100,0%)	
Licences or permits	5 851	6 101	104,3%	3 760	64,3%	9 862	168,5%	18	,3%	20 826,0%	
Transfer and subsidies - Operational	224 034	91 662	40,9%	76 024	33,9%	167 687	74,8%	73 852	74,2%	2,9%	
Interest	43 242	9 836	22,7%	9 650	22,3%	19 486	45,1%	9 644	39,9%	,1%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	795 146	144 510	18,2%	140 899	17,7%	285 409	35,9%	150 882	36,6%	(6,6%)	
Employment related costs	223 845	47 208	21,1%	47 012	21,0%	94 220	42,1%	45 432	41,2%	3,5%	
Remuneration of councillors	19 196	4 194	21,8%	5 608	29,2%	9 802	51,1%	4 165	53,3%	34,6%	
Bulk purchases - electricity	150 812	42 878	28,4%	23 713	15,7%	66 590	44,2%	32 986	48,0%	(28,1%)	
Inventory consumed	26 313	6 519	24,8%	6 590	25,0%	13 108	49,8%	7 462	49,2%	(11,7%)	
Debt impairment	110 142	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	87 220	20 753	23,8%	20 664	23,7%	41 417	47,5%	21 062	49,0%	(1,9%)	
Interest	20 722	-	-	-	-	-	-	-	-	-	
Contracted services	68 642	7 562	11,0%	13 375	19,5%	20 937	30,5%	12 740	32,1%	5,0%	
Transfers and subsidies	522	-	-	-	-	-	-	-	3,5%	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	87 732	15 397	17,6%	23 937	27,3%	39 334	44,8%	27 035	41,8%	(11,5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(44 860)	58 957	-	46 777	-	105 734	-	30 357	-	-	
Transfers and subsidies - capital (monetary allocations)	37 083	4 922	13,3%	12 973	35,0%	17 895	48,3%	9 299	27,7%	39,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(7 777)	63 879	-	59 750	-	123 629	-	39 656	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(7 777)	63 879	-	59 750	-	123 629	-	39 656	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(7 777)	63 879	-	59 750	-	123 629	-	39 656	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(7 777)	63 879	-	59 750	-	123 629	-	39 656	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	59 319	10 172	17,1%	16 506	27,8%	26 679	45,0%	12 813	35,7%	28,8%	
National Government	32 246	4 326	13,4%	11 281	35,0%	15 606	48,4%	12 196	34,3%	(7,5%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	32 246	4 326	13,4%	11 281	35,0%	15 606	48,4%	12 196	34,3%	(7,5%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	27 073	5 847	21,6%	5 226	19,3%	11 072	40,9%	617	38,5%	747,2%	
Capital Expenditure Functional	59 319	10 172	17,1%	16 506	27,8%	26 679	45,0%	12 813	35,7%	28,8%	
Municipal governance and administration	1 478	4	,3%	-	-	4	,3%	617	79,7%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 478	4	,3%	-	-	4	,3%	617	79,7%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	9 043	-	-	3 341	36,9%	3 341	36,9%	-	2,8%	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	38,7%	-	
Sport And Recreation	9 043	-	-	3 341	36,9%	3 341	36,9%	-	-	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	43 404	10 169	23,4%	10 107	23,3%	20 275	46,7%	10 466	56,8%	(3,4%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	43 404	10 169	23,4%	10 107	23,3%	20 275	46,7%	10 466	56,8%	(3,4%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	5 393	-	-	3 059	56,7%	3 059	56,7%	1 731	13,3%	76,7%	
Energy sources	1 915	-	-	3 059	159,7%	3 059	159,7%	1 731	21,6%	76,7%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	3 478	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	656 762	179 963	27,4%	129 194	19,7%	309 157	47,1%	138 965	46,5%	(7,0%)	
Property rates	185 080	19 427	10,5%	19 641	10,6%	39 068	21,1%	18 414	23,1%	6,7%	
Service charges	172 351	19 795	11,5%	18 866	10,9%	38 661	22,4%	22 827	24,5%	(17,3%)	

Other revenue	32 863	32 354	98,5%	17 440	53,1%	49 793	151,5%	25 868	112,2%	(32,6%)
Transfers and Subsidies - Operational	224 034	94 048	42,0%	73 247	32,7%	167 295	74,7%	71 856	74,2%	1,9%
Transfers and Subsidies - Capital	37 083	14 339	38,7%	-	-	14 339	38,7%	-	55,2%	-
Interest	5 351	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(597 331)	(146 766)	24,6%	(178 683)	29,9%	(325 449)	54,5%	(155 186)	45,1%	15,1%
Suppliers and employees	(594 434)	(146 766)	24,7%	(178 683)	30,1%	(325 449)	54,7%	(155 186)	45,4%	15,1%
Finance charges	(2 376)	-	-	-	-	-	-	-	-	-
Transfers and grants	(522)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 431	33 197	55,9%	(49 489)	(83,3%)	(16 292)	(27,4%)	(16 221)	(1,0%)	205,1%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	(4 004)	-	(4 004)	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	(4 004)	-	(4 004)	-	-	-	(100,0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 217)	(10 140)	14,9%	(16 113)	23,6%	(26 253)	38,5%	(9 167)	17,1%	75,8%
Capital assets	(68 217)	(10 140)	14,9%	(16 113)	23,6%	(26 253)	38,5%	(9 167)	17,1%	75,8%
Net Cash from/(used) Investing Activities	(68 217)	(10 140)	14,9%	(20 117)	29,5%	(30 257)	44,4%	(9 167)	17,1%	119,5%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	(3 400)	16,7%	(700)	3,4%	(4 100)	20,1%	(5 100)	50,0%	(86,3%)
Repayment of borrowing	(20 400)	(3 400)	16,7%	(700)	3,4%	(4 100)	20,1%	(5 100)	50,0%	(86,3%)
Net Cash from/(used) Financing Activities	(20 400)	(3 400)	16,7%	(700)	3,4%	(4 100)	20,1%	(5 100)	50,0%	(86,3%)
Net Increase/(Decrease) in cash held	(29 186)	19 656	(67,3%)	(70 306)	240,9%	(50 650)	173,5%	(30 488)	20,1%	130,6%
Cash/cash equivalents at the year begin:	54 438	10 015	18,4%	29 671	54,5%	10 015	18,4%	8 752	239,0%	
Cash/cash equivalents at the year end:	25 252	29 671	117,5%	(40 635)	(160,9%)	(40 635)	(160,9%)	(21 735)	34,0%	87,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 116	8%	6 613	6%	5 318	5%	1 088 990	98,1%	1 110 036	38,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 629	13,0%	5 369	8,1%	5 946	8,9%	46 615	70,0%	66 559	2,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 916	1,6%	6 718	1,1%	5 748	9%	595 905	96,4%	618 287	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 234	1,1%	1 786	0,9%	1 658	8%	192 810	97,1%	198 489	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 965	1,1%	1 670	0,9%	1 578	9%	174 014	97,1%	179 226	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	7,8%	5	4,7%	5	4,7%	93	82,8%	113	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 648	1,6%	11 557	1,6%	11 498	1,6%	690 351	95,2%	725 054	24,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	447	2,2%	1 981	9,9%	163	8%	17 393	87,0%	19 984	7%	-	-	-	-
Total By Income Source	43 964	1,5%	35 699	1,2%	31 915	1,1%	2 806 171	96,2%	2 917 749	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(417)	(28,0%)	65	4,4%	(8)	(6%)	1 852	124,1%	1 492	1%	-	-	-	-
Commercial	10 405	2,4%	6 598	1,5%	4 236	1,0%	421 300	95,2%	442 538	15,2%	-	-	-	-
Households	29 412	1,3%	24 058	1,1%	25 099	1,1%	2 194 000	96,5%	2 272 569	77,9%	-	-	-	-
Other	4 565	2,3%	4 978	2,5%	2 589	1,3%	189 019	94,0%	201 150	6,9%	-	-	-	-
Total By Customer Group	43 964	1,5%	35 699	1,2%	31 915	1,1%	2 806 171	96,2%	2 917 749	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	8 718	100,0%	-	-	-	-	-	-	8 718	84,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	357	102,2%	-	-	-	-	(8)	(2,2%)	349	3,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 254	97,7%	30	2,3%	-	-	-	-	1 284	12,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 328	99,8%	30	0,3%	-	-	(8)	(1,1%)	10 350	100,0%

Contact Details

Municipal Manager	Mrs Sebote Thaita Mokobi	
Chief Financial Officer	Ms Lethabo Ncane	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	462 633	145 585	31,5%	125 672	27,2%	271 257	58,6%	64 883	48,7%	93,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	1 196	-	40	-	1 236	-	1 150	-	(96,5%)
Service charges - Waste Water Management	-	171	-	(57)	-	114	-	154	-	(137,2%)
Service charges - Waste Management	6 300	1 582	25,1%	1 572	24,9%	3 154	50,1%	1 462	52,5%	7,5%
Sale of Goods and Rendering of Services	3 477	1 340	38,5%	1 002	28,8%	2 341	67,3%	1 072	39,1%	(6,5%)
Agency services	3 132	785	25,1%	720	23,0%	1 505	48,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 495	(573)	(38,3%)	(402)	(26,9%)	(974)	(65,2%)	(85)	(2,3%)	370,7%
Interest earned from Current and Non Current Assets	12 854	2 660	20,7%	1 385	10,8%	4 045	31,5%	3 194	75,9%	(56,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	438	23	5,2%	29	6,6%	52	11,8%	-	-	(100,0%)
Licence and permits	3 132	(11)	(4%)	11	4%	-	-	1 547	53,2%	(99,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	422	8 711	2 063,4%	(4 391)	(1 040,1%)	4 320	1 023,3%	94	31,0%	(4 748,3%)
Non-Exchange Revenue										
Property rates	222 681	49 426	22,2%	54 265	24,4%	103 692	46,6%	47 417	52,7%	14,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 045	-	-	110	10,5%	110	10,5%	133	12,2%	(17,8%)
Licences or permits	3 816	633	16,6%	1 199	31,4%	1 832	48,0%	1 968	50,8%	(39,1%)
Transfer and subsidies - Operational	184 005	73 846	40,1%	64 176	34,9%	138 022	75,0%	1 527	42,4%	4 103,3%
Interest	19 836	5 795	29,2%	6 013	30,3%	11 808	59,5%	5 249	68,1%	14,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	387 552	69 190	17,9%	118 435	30,6%	187 625	48,4%	106 476	52,0%	11,2%
Employee related costs	124 320	28 194	22,7%	27 827	22,4%	56 021	45,1%	26 597	47,3%	4,6%
Remuneration of councillors	13 377	3 867	28,9%	2 501	18,7%	6 368	47,6%	4 104	58,0%	(39,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	102	43,0%	(100,0%)
Inventory consumed	10 000	3 083	30,8%	1 594	15,9%	4 677	46,8%	4 494	83,5%	(64,5%)
Debt impairment	35 970	-	-	29 453	81,9%	29 453	81,9%	8 153	27,6%	261,2%
Depreciation and amortisation	37 000	-	-	15 371	41,5%	15 371	41,5%	16 643	50,4%	(7,6%)
Interest	2 100	-	-	327	15,6%	327	15,6%	-	-	(100,0%)
Contracted services	85 265	22 039	25,8%	24 882	29,2%	46 921	55,0%	20 876	63,8%	19,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	79 004	12 007	15,2%	16 480	20,9%	28 487	36,1%	25 507	58,8%	(35,4%)
Losses on disposal of Assets	500	-	-	-	-	-	-	-	-	-
Other Losses	15	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	75 080	76 395	-	7 237	-	83 632	-	(41 593)	-	-
Transfers and subsidies - capital (monetary allocations)	30 817	10 823	35,1%	20 237	65,7%	31 060	100,8%	19 544	76,5%	3,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 897	87 218	-	27 475	-	114 693	-	(22 050)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	105 897	87 218	-	27 475	-	114 693	-	(22 050)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 897	87 218	-	27 475	-	114 693	-	(22 050)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 897	87 218	-	27 475	-	114 693	-	(22 050)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	194 006	85 094	43,9%	61 600	31,8%	146 694	75,6%	73 281	57,5%	(15,9%)
National Government	26 797	9 417	35,1%	20 370	76,0%	29 786	111,2%	36 441	107,5%	(44,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	26 797	9 417	35,1%	20 370	76,0%	29 786	111,2%	36 441	107,5%	(44,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	167 208	75 677	45,3%	41 231	24,7%	116 907	69,9%	36 839	44,4%	11,9%
Capital Expenditure Functional	194 006	85 094	43,9%	61 600	31,8%	146 694	75,6%	73 281	57,5%	(15,9%)
Municipal governance and administration	7 100	1 773	25,0%	2 109	29,7%	3 882	54,7%	564	7,2%	273,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	1 773	25,0%	2 109	29,7%	3 882	54,7%	564	7,2%	273,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 149	10 375	30,4%	7 902	23,1%	18 277	53,5%	7 996	22,2%	(1,2%)
Community and Social Services	34 149	10 375	30,4%	7 902	23,1%	18 277	53,5%	7 996	22,2%	(1,2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	152 757	72 946	47,8%	51 588	33,8%	124 534	81,5%	60 852	71,8%	(15,2%)
Planning and Development	1 317	-	-	389	29,5%	389	29,5%	138	4,4%	181,7%
Road Transport	151 439	72 946	48,2%	51 200	33,8%	124 145	82,0%	60 714	73,5%	(15,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	3 869	76,1%	(100,0%)
Energy sources	-	-	-	-	-	-	-	3 869	76,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	408 930	182 266	44,6%	149 224	36,5%	331 489	81,1%	79 166	57,1%	88,5%
Property rates	164 103	43 826	26,7%	45 765	27,9%	89 591	54,6%	41 576	49,3%	10,1%
Service charges	4 635	1 740	37,5%	1 851	39,9%	3 591	77,5%	577	14,9%	220,7%

Other revenue	14 417	40 083	278.0%	23 241	161.2%	63 324	439.2%	17 284	410.7%	34.5%
Transfers and Subsidies - Operational	180 483	74 620	41.3%	58 555	32.4%	133 176	73.8%	728	43.0%	7 943.3%
Transfers and Subsidies - Capital	32 439	21 994	67.8%	19 808	61.1%	41 802	128.9%	19 000	61.4%	4.3%
Interest	12 854	2	-	3	-	5	-	0	-	500.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(301 202)	(87 166)	28.9%	(82 111)	27.3%	(169 277)	56.2%	(80 661)	55.2%	1.8%
Suppliers and employees	(301 202)	(87 166)	28.9%	(82 111)	27.3%	(169 277)	56.2%	(80 661)	55.2%	1.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 728	95 100	88.3%	67 112	62.3%	162 212	150.6%	(1 495)	60.9%	(4 588.5%)
Cash Flow from Investing Activities										
Receipts	(500)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(500)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(194 006)	(96 999)	50.0%	(68 862)	35.5%	(165 862)	85.5%	(80 046)	69.9%	(14.0%)
Capital assets	(194 006)	(96 999)	50.0%	(68 862)	35.5%	(165 862)	85.5%	(80 046)	69.9%	(14.0%)
Net Cash from/(used) Investing Activities	(194 506)	(96 999)	49.9%	(68 862)	35.4%	(165 862)	85.3%	(80 046)	69.3%	(14.0%)
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	(86 777)	(1 899)	2.2%	(1 750)	2.0%	(3 650)	4.2%	(81 542)	89.6%	(97.0%)
Cash/cash equivalents at the year begin:	164 812	169 003	102.5%	167 103	101.4%	169 003	102.5%	203 122	140.7%	(17.7%)
Cash/cash equivalents at the year end:	78 034	167 103	214.1%	165 353	211.9%	165 353	211.9%	120 896	89.3%	36.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	867	18.1%	549	11.4%	99	2.1%	3 289	68.5%	4 804	1.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 031	6.7%	11 874	4.7%	8 701	3.4%	214 737	85.1%	252 343	74.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	79	9.0%	36	4.1%	29	3.3%	730	83.6%	873	3.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	587	11.7%	370	7.4%	324	6.5%	3 721	74.4%	5 002	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 122	2.9%	2 051	2.8%	2 041	2.8%	66 216	91.4%	72 430	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	8%	6	3%	4	2%	1 649	98.7%	1 672	5%	-	-	-	-
Total By Income Source	20 699	6.1%	14 884	4.4%	11 199	3.3%	290 342	86.1%	337 124	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 196	5.0%	2 161	4.9%	2 019	4.6%	37 345	85.4%	43 721	13.0%	-	-	-	-
Commercial	9 213	5.0%	5 996	3.2%	5 391	2.9%	164 049	88.8%	184 649	54.8%	-	-	-	-
Households	9 290	8.5%	6 727	6.2%	3 789	3.5%	88 948	81.8%	108 754	32.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 699	6.1%	14 884	4.4%	11 199	3.3%	290 342	86.1%	337 124	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mr sebashe Setimela Sampson	015 590 1650
Chief Financial Officer	Mr Sebelebele Tiou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 010 591	717 027	35,7%	560 158	27,9%	1 277 185	63,5%	484 234	61,2%	15,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	388 360	80 697	20,8%	43 095	11,1%	123 992	31,9%	29 277	17,1%	47,2%
Service charges - Waste Water Management	70 424	6 949	9,9%	6 974	9,9%	13 924	19,8%	11 120	3 632,8%	(37,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5 594	394	7,0%	732	13,1%	1 126	20,1%	1 097	71,2%	(33,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 945	14 024	15,9%	15 072	17,1%	29 096	33,1%	12 991	26,0%	16,0%
Interest earned from Current and Non Current Assets	20 000	8 283	41,4%	4 239	21,2%	12 522	62,6%	6 759	87,1%	(37,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	714	-	1 280	-	1 994	-	5	-	27 572,3%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 438 267	605 766	42,1%	485 850	33,8%	1 091 615	75,9%	420 292	71,2%	15,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	2 915	-	2 915	-	2 694	-	8,2%
Operating Expenditure	1 868 269	405 899	21,7%	441 140	23,6%	847 039	45,3%	393 132	45,5%	12,2%
Employer related costs	554 179	127 918	23,1%	132 750	24,0%	260 667	47,0%	99 559	41,5%	33,3%
Remuneration of councillors	28 427	4 674	16,4%	4 482	15,8%	9 156	32,2%	4 878	39,0%	(8,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	416 841	93 471	22,4%	96 872	23,2%	190 344	45,7%	106 032	43,4%	(8,6%)
Debt impairment	68 495	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	316 194	51 601	16,3%	51 447	16,3%	103 048	32,6%	51 931	34,6%	(9%)
Interest	31 956	1 241	3,9%	2	-	1 243	3,9%	31	1%	(93,2%)
Contracted services	324 017	100 027	30,9%	130 068	40,1%	230 094	71,0%	109 980	104,3%	18,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	128 162	26 968	21,0%	25 519	19,9%	52 487	41,0%	20 721	40,7%	23,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142 322	311 127	-	119 019	-	430 146	-	91 103	-	-
Transfers and subsidies - capital (monetary allocations)	717 509	53 617	7,5%	131 474	18,3%	185 091	25,8%	173 505	36,6%	(24,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	859 831	364 744	-	250 493	-	615 237	-	264 608	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	859 831	364 744	-	250 493	-	615 237	-	264 608	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	859 831	364 744	-	250 493	-	615 237	-	264 608	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	859 831	364 744	-	250 493	-	615 237	-	264 608	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	644 467	61 489	9,5%	228 066	35,4%	289 555	44,9%	259 494	59,6%	(12,1%)
National Government	611 967	43 221	7,1%	222 153	36,3%	265 374	43,4%	138 141	38,2%	60,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	9 339	-	-	-	9 339	-	106 057	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	611 967	52 559	8,6%	222 153	36,3%	274 712	44,9%	244 198	60,4%	(9,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 500	8 929	27,5%	5 913	18,2%	14 842	45,7%	15 297	49,3%	(61,3%)
Capital Expenditure Functional	644 467	61 489	9,5%	228 066	35,4%	289 555	44,9%	259 494	59,6%	(12,1%)
Municipal governance and administration	6 000	162	2,7%	2 000	33,3%	2 162	36,0%	12 019	84,6%	(83,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	162	2,7%	2 000	33,3%	2 162	36,0%	12 019	84,6%	(83,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 500	8 768	33,1%	3 913	14,8%	12 681	47,9%	-	-	(100,0%)
Community and Social Services	1 500	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	25 000	8 768	35,1%	3 913	15,7%	12 681	50,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 587	-	-	-	-	-	-	726	22,7%	(100,0%)
Planning and Development	2 587	-	-	-	-	-	-	726	22,7%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	609 380	52 559	8,6%	222 153	36,5%	274 712	45,1%	246 750	59,6%	(10,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	609 380	52 559	8,6%	222 153	36,5%	274 712	45,1%	246 750	59,6%	(10,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 458 931	752 877	30,6%	761 141	31,0%	1 514 019	61,6%	699 378	60,4%	8,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	68 818	928	1,3%	4 218	6,1%	5 147	7,5%	6 309	7,0%	(33,1%)

Other revenue	201 145	453	2%	3 757	1,9%	4 210	2,1%	3 961	3,4%	(5,1%)
Transfers and Subsidies - Operational	1 438 267	599 722	41,7%	479 385	33,3%	1 079 107	75,0%	417 348	70,1%	14,9%
Transfers and Subsidies - Capital	717 509	143 489	20,0%	269 542	37,6%	413 031	57,6%	265 000	64,7%	1,7%
Interest	33 192	8 284	25,0%	4 239	12,8%	12 524	37,7%	6 759	87,1%	(37,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 483 581)	(277 815)	18,7%	(286 275)	19,3%	(564 090)	38,0%	(259 797)	40,9%	10,2%
Suppliers and employees	(1 482 306)	(277 815)	18,7%	(286 275)	19,3%	(564 090)	38,1%	(259 797)	41,9%	10,2%
Finance charges	(1 276)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	975 350	475 062	48,7%	474 866	48,7%	949 928	97,4%	439 581	88,2%	8,0%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(644 467)	(118 146)	18,3%	(257 013)	39,9%	(375 158)	58,2%	(306 867)	82,8%	(16,2%)
Capital assets	(644 467)	(118 146)	18,3%	(257 013)	39,9%	(375 158)	58,2%	(306 867)	82,8%	(16,2%)
Net Cash from/(used) Investing Activities	(644 467)	(118 146)	18,3%	(257 013)	39,9%	(375 158)	58,2%	(306 867)	82,8%	(16,2%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	330 883	356 917	107,9%	217 853	65,8%	574 770	173,7%	132 715	95,0%	64,2%
Cash/cash equivalents at the year begin:	(142 121)	163 823	(115,3%)	525 225	(369,6%)	163 823	(115,3%)	439 743	983,1%	19,7%
Cash/cash equivalents at the year end:	188 762	525 225	278,2%	743 079	393,7%	743 079	393,7%	571 458	133,2%	30,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 367	3,8%	5 949	3,6%	6 651	4,0%	147 368	88,6%	166 335	100,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 367	3,8%	5 949	3,6%	6 651	4,0%	147 368	88,6%	166 335	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	0	-	0	-	45 623	100,0%	45 624	27,4%	-	-	-	-
Commercial	4 384	4,8%	2 765	3,0%	4 054	4,4%	79 986	87,7%	91 188	54,8%	-	-	-	-
Households	1 984	6,7%	3 184	10,8%	2 597	8,8%	21 759	73,7%	29 524	17,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 367	3,8%	5 949	3,6%	6 651	4,0%	147 368	88,6%	166 335	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	38 316	100,0%	38 316	4,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 305	2,2%	14 396	1,9%	488	,1%	722 476	95,9%	753 666	95,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 305	2,1%	14 396	1,8%	488	,1%	760 792	96,1%	791 982	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	759 146	177 937	23,4%	162 777	21,4%	340 714	44,9%	152 770	56,4%	6,5%	
Exchange Revenue											
Service charges - Electricity	276 669	47 445	17,1%	52 698	19,0%	100 144	36,2%	48 213	52,1%	9,3%	
Service charges - Water	-	7 364	-	8 160	-	15 524	-	7 329	-	11,3%	
Service charges - Waste Water Management	-	380	-	441	-	822	-	366	-	20,5%	
Service charges - Waste Management	25 626	4 496	17,5%	4 383	17,1%	8 879	34,6%	4 338	37,2%	1,1%	
Sale of Goods and Rendering of Services	4 260	59	1,4%	112	2,6%	171	4,0%	425	24,4%	(73,6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	7 874	269	3,4%	284	3,6%	563	7,0%	3 797	157,4%	(92,5%)	
Interest earned from Current and Non Current Assets	2 514	18	0,7%	-	-	18	0,7%	379	100,8%	(100,0%)	
Dividends	-	364	-	414	-	778	-	-	-	(100,0%)	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	437	8	1,8%	8	1,8%	15	3,5%	4	1,3%	111,9%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	12 048	585	4,9%	3 832	31,8%	4 417	36,7%	470	1,7%	714,9%	
Non-Exchange Revenue											
Property rates	40 964	12 260	29,9%	6 426	15,7%	18 686	45,6%	6 177	46,7%	4,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 185	514	12,3%	650	15,5%	1 164	27,8%	761	38,3%	(14,5%)	
Licences or permits	2 744	248	9,0%	237	8,6%	485	17,7%	119	6,6%	99,2%	
Transfer and subsidies - Operational	248 520	100 986	40,6%	82 037	33,0%	183 024	73,6%	77 655	73,6%	5,6%	
Interest	-	2 941	-	3 095	-	6 035	-	2 737	-	13,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	133 305	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	662 253	136 982	20,7%	131 061	19,8%	268 043	40,5%	111 725	38,8%	17,3%	
Employee related costs	182 656	45 844	25,1%	48 985	26,8%	94 829	51,9%	44 395	42,1%	10,3%	
Remuneration of councillors	12 549	4 000	31,9%	4 057	32,3%	8 057	64,2%	4 407	63,2%	(7,9%)	
Bulk purchases - electricity	316 161	62 860	19,9%	34 766	11,0%	97 626	30,9%	29 540	49,6%	17,7%	
Inventory consumed	4 208	195	4,6%	769	18,3%	964	22,9%	606	14,4%	26,8%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	37 046	-	-	-	-	-	-	-	-	-	
Interest	1 888	791	41,9%	834	44,2%	1 625	86,1%	542	30,1%	54,0%	
Contracted services	49 155	9 332	19,0%	18 866	32,3%	25 199	51,3%	10 717	38,2%	48,0%	
Transfers and subsidies	4 049	1 288	31,8%	1 950	48,2%	3 238	80,0%	967	17,2%	101,7%	
Irrecoverable debts written off	367	-	-	-	-	-	-	-	-	-	
Operational costs	54 175	12 672	23,4%	23 834	44,0%	36 506	67,4%	20 551	36,0%	16,0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	96 893	40 955	-	31 715	-	72 671	-	41 045	-	-	
Transfers and subsidies - capital (monetary allocations)	35 242	24 141	68,5%	5 440	15,4%	29 581	83,9%	12 941	70,0%	(58,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	132 135	65 096	-	37 155	-	102 252	-	53 986	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	132 135	65 096	-	37 155	-	102 252	-	53 986	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	132 135	65 096	-	37 155	-	102 252	-	53 986	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	132 135	65 096	-	37 155	-	102 252	-	53 986	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	132 682	19 323	14,6%	13 001	9,8%	32 324	24,4%	4 562	17,6%	185,0%	
National Government	35 242	6 774	19,2%	3 405	9,7%	10 179	28,9%	923	28,7%	269,0%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	35 242	6 774	19,2%	3 405	9,7%	10 179	28,9%	923	28,7%	269,0%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	97 440	12 549	12,9%	9 596	9,8%	22 145	22,7%	3 639	12,2%	163,7%	
Capital Expenditure Functional	132 682	19 323	14,6%	13 001	9,8%	32 324	24,4%	4 562	17,6%	185,0%	
Municipal governance and administration	22 970	98	0,4%	1 787	7,8%	1 885	8,2%	2 194	9,7%	(18,6%)	
Executive and Council	2 547	-	-	-	-	-	-	-	-	-	
Finance and administration	20 423	98	0,5%	1 787	8,8%	1 885	9,2%	2 194	9,7%	(18,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 190	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	500	-	-	-	-	-	-	-	-	-	
Public Safety	690	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	82 492	18 400	22,3%	7 652	9,3%	26 052	31,6%	2 262	18,7%	238,3%	
Planning and Development	49 392	15 069	30,5%	4 594	9,3%	19 663	39,8%	704	16,9%	552,2%	
Road Transport	33 100	3 331	10,1%	3 058	9,2%	6 389	19,3%	1 557	23,0%	96,4%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	25 780	825	3,2%	3 561	13,8%	4 386	17,0%	106	23,4%	3 253,5%	
Energy sources	-	725	-	3 561	-	4 286	-	106	16,3%	3 253,5%	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	25 780	100	0,4%	-	-	-	-	-	-	-	
Other	250	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	686 856	212 049	30,9%	174 338	25,4%	386 387	56,3%	159 738	56,6%	9,1%	
Property rates	33 783	9 387	27,8%	6 180	18,3%	15 567	46,1%	5 684	39,9%	8,7%	
Service charges	256 442	62 500	24,4%	75 750	29,5%	138 250	53,9%	30 230	37,3%	150,6%	

Other revenue	109 162	12 510	11.5%	2 716	2.5%	15 226	13.9%	33 065	56.1%	(91.8%)
Transfers and Subsidies - Operational	241 840	103 512	42.8%	84 252	34.8%	187 764	77.6%	77 819	74.2%	8.3%
Transfers and Subsidies - Capital	35 242	24 141	68.5%	5 440	15.4%	29 581	83.9%	12 941	70.0%	(58.0%)
Interest	10 388	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(516 039)	(97 725)	18.9%	(91 772)	17.8%	(189 496)	36.7%	(107 983)	33.5%	(15.0%)
Suppliers and employees	(511 151)	(97 725)	19.1%	(91 772)	18.0%	(189 496)	37.1%	(107 983)	34.0%	(15.0%)
Finance charges	(1 888)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 817	114 325	66.9%	82 566	48.3%	196 891	115.3%	51 755	130.0%	59.5%
Cash Flow from Investing Activities										
Receipts	135 291	(750)	(.6%)	(750)	(.6%)	(1 500)	(1.1%)	(750)		
Proceeds on disposal of PPE	135 291	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(750)	-	(750)	-	(1 500)	-	(750)	-	-
Payments	(132 682)	(31 633)	23.8%	(16 721)	12.6%	(48 355)	36.4%	(8 212)	22.6%	103.6%
Capital assets	(132 682)	(31 633)	23.8%	(16 721)	12.6%	(48 355)	36.4%	(8 212)	22.6%	103.6%
Net Cash from/(used) Investing Activities	2 609	(32 383)	(1 241.2%)	(17 471)	(689.6%)	(49 855)	(1 910.8%)	(8 962)	24.8%	94.9%
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	173 426	81 941	47.2%	65 095	37.5%	147 036	84.8%	42 793	365.0%	52.1%
Cash/cash equivalents at the year begin:	10 831	4 204	38.8%	86 145	795.3%	4 204	38.8%	133 129	85.9%	(35.3%)
Cash/cash equivalents at the year end:	184 257	86 145	46.8%	151 263	82.1%	151 263	82.1%	175 921	303.3%	(14.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 689	11.8%	1 176	5.2%	854	3.7%	18 071	79.3%	22 790	13.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 600	30.1%	2 501	8.8%	1 169	4.1%	16 262	57.0%	28 533	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 220	4.2%	1 232	2.3%	1 021	1.9%	48 824	91.6%	53 297	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	621	8.3%	300	4.0%	256	3.4%	6 266	84.2%	7 443	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 641	8.5%	681	3.5%	533	2.8%	16 469	85.2%	19 323	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	137	99.9%	137	1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 046	3.1%	1 057	3.1%	1 013	3.0%	30 974	90.9%	34 091	20.5%	2 480	7.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	4%	-	-	-	-	289	99.6%	290	2%	-	-	-	-
Total By Income Source	16 819	10.1%	6 947	4.2%	4 846	2.9%	137 292	82.8%	165 904	100.0%	2 480	1.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 637	4.9%	855	2.6%	707	2.1%	30 093	90.4%	33 292	20.1%	531	1.6%	-	-
Commercial	6 572	18.5%	1 903	5.3%	966	2.7%	26 162	73.5%	35 604	21.5%	487	1.4%	-	-
Households	8 610	8.9%	4 190	4.3%	3 172	3.3%	81 036	83.5%	97 008	58.5%	1 462	1.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 819	10.1%	6 947	4.2%	4 846	2.9%	137 292	82.8%	165 904	100.0%	2 480	1.5%	-	-

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	-	-	19 825	32.2%	19 546	31.8%	22 103	36.0%	61 474	72.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 285	14.4%	-	-	850	3.7%	18 709	81.9%	22 845	27.1%
Auditor-General	-	-	-	-	-	-	1	100.0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 285	3.9%	19 825	23.5%	20 396	24.2%	40 814	48.4%	84 320	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 006 714	335 964	33,4%	288 328	28,6%	624 292	62,0%	293 014	61,5%	(1,6%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	32 697	5 670	17,3%	7 302	22,3%	12 972	39,7%	7 766	37,3%	(6,0%)
Agency services	45 271	1 912	4,2%	1 085	2,4%	2 997	6,6%	8 735	20,2%	(87,6%)
Interest	13 290	3 091	23,3%	2 638	19,9%	5 729	43,2%	2 586	41,2%	2,0%
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 672	2 850	22,5%	2 914	23,0%	5 764	45,5%	35	5%	8 320,0%
Dividends	93 500	18 895	20,2%	19 557	20,9%	38 452	41,1%	21 503	46,5%	(9,1%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 755	952	25,4%	1 063	28,3%	2 015	53,7%	1 045	58,6%	1,7%
Licence and permits	1 067	284	26,6%	192	18,0%	476	44,6%	336	59,6%	(42,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 412	863	13,5%	1 112	17,3%	1 975	30,8%	1 312	35,3%	(15,3%)
Non-Exchange Revenue										
Property rates	121 872	33 060	27,1%	31 699	26,0%	64 758	53,1%	26 546	48,6%	19,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 546	21	0,5%	31	0,7%	52	1,2%	11	3%	189,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	646 148	262 524	40,6%	214 863	33,3%	477 387	73,9%	214 899	72,3%	-
Interest	25 524	5 841	22,9%	5 674	23,0%	11 714	45,9%	8 241	74,7%	(28,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	957 228	203 117	21,2%	228 461	23,9%	431 578	45,1%	241 028	46,0%	(5,2%)
Employee related costs	391 144	94 100	24,1%	94 220	24,1%	188 320	48,1%	94 565	47,7%	(4%)
Remuneration of councillors	39 916	8 615	21,6%	8 690	21,8%	17 305	43,4%	9 040	45,3%	(3,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	24 266	2 815	11,6%	3 026	12,5%	5 841	24,1%	8 433	66,2%	(64,1%)
Debt impairment	81 354	10 585	13,0%	25 846	31,8%	36 431	44,8%	20 505	34,0%	26,1%
Depreciation and amortisation	85 933	22 250	25,9%	22 250	25,9%	44 499	51,8%	22 151	52,5%	4%
Interest	3 208	-	-	-	-	-	-	-	-	-
Contracted services	181 181	32 671	18,0%	46 817	25,8%	79 488	43,9%	48 324	48,4%	(3,1%)
Transfers and subsidies	2 299	-	-	-	-	-	-	376	44,4%	(100,0%)
Irrecoverable debts written off	4 694	1 570	33,4%	948	20,2%	2 517	53,6%	1 600	36,4%	(40,8%)
Operational costs	139 082	30 511	21,9%	26 664	19,2%	57 175	41,1%	36 032	43,1%	(26,0%)
Losses on disposal of Assets	2 063	-	-	-	-	-	-	-	-	-
Other Losses	2 088	-	-	-	-	-	-	1	1,3%	(100,0%)
Surplus/(Deficit)	49 486	132 847	-	59 867	-	192 714	-	51 985	-	-
Transfers and subsidies - capital (monetary allocations)	134 851	63 914	47,4%	50 386	37,4%	114 300	84,8%	24 276	67,9%	107,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	184 337	43 609	23,7%	45 634	24,8%	89 243	48,4%	22 135	34,3%	106,2%
National Government	134 976	39 412	29,2%	43 011	31,9%	82 424	61,1%	17 718	46,6%	142,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 976	39 412	29,2%	43 011	31,9%	82 424	61,1%	17 718	46,6%	142,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 361	4 196	8,5%	2 622	5,3%	6 819	13,8%	4 417	17,0%	(40,6%)
Capital Expenditure Functional	184 337	43 609	23,7%	45 634	24,8%	89 243	48,4%	22 135	34,3%	106,2%
Municipal governance and administration	8 000	5	0,1%	75	0,9%	80	1,0%	180	3,4%	(58,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 000	5	0,1%	75	0,9%	80	1,0%	180	3,4%	(58,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 201	2 633	13,7%	787	4,1%	3 420	17,8%	264	7,6%	198,3%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	442	2,9%	-	-	442	2,9%	-	76,8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	4 201	2 191	52,2%	787	18,7%	2 979	70,9%	264	7,2%	198,3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	131 637	40 971	31,1%	44 772	34,0%	85 742	65,1%	20 708	38,5%	116,2%
Planning and Development	125	-	-	18	14,2%	18	14,2%	-	15,0%	(100,0%)
Road Transport	131 512	40 971	31,2%	44 754	34,0%	85 725	65,2%	20 708	38,5%	116,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 499	-	-	-	-	-	-	983	16,1%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	25 499	-	-	-	-	-	-	983	16,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 040 698	417 285	40,1%	306 757	29,5%	724 043	69,6%	295 195	71,3%	3,9%
Property rates	54 843	13 809	25,2%	20 503	37,4%	34 313	62,6%	15 523	53,2%	32,1%
Service charges	14 714	3 854	26,2%	4 332	29,4%	8 186	55,6%	3 780	29,5%	14,6%

Other revenue	79 454	27 099	34.1%	30 700	38.6%	57 798	72.7%	19 656	163.7%	56.2%
Transfers and Subsidies - Operational	646 148	270 611	41.9%	211 993	32.8%	482 604	74.7%	207 174	72.3%	2.3%
Transfers and Subsidies - Capital	134 851	82 667	61.3%	19 250	14.3%	101 917	75.6%	27 100	73.0%	(29.0%)
Interest	110 688	19 245	17.4%	19 979	18.1%	39 225	35.4%	21 963	47.1%	(9.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(777 897)	(201 956)	26.0%	(210 631)	27.1%	(412 586)	53.0%	(211 518)	50.5%	(.4%)
Suppliers and employees	(775 589)	(201 956)	26.0%	(210 631)	27.2%	(412 586)	53.2%	(211 518)	50.7%	(.4%)
Finance charges	(8)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 299)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	262 801	215 330	81.9%	96 127	36.6%	311 456	118.5%	83 677	128.7%	14.9%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(184 337)	(45 193)	24.5%	(47 041)	25.5%	(92 234)	50.0%	(23 452)	43.7%	100.6%
Capital assets	(184 337)	(45 193)	24.5%	(47 041)	25.5%	(92 234)	50.0%	(23 452)	43.7%	100.6%
Net Cash from/(used) Investing Activities	(184 337)	(45 193)	24.5%	(47 041)	25.5%	(92 234)	50.0%	(23 452)	43.7%	100.6%
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	78 464	170 136	216.8%	49 086	62.6%	219 222	279.4%	60 224	544.5%	(18.5%)
Cash/cash equivalents at the year begin:	1 185 935	1 013 940	85.5%	1 184 077	99.8%	1 013 940	85.5%	1 105 244	93.2%	7.1%
Cash/cash equivalents at the year end:	1 264 399	1 184 077	93.6%	1 233 162	97.5%	1 233 162	97.5%	1 165 468	112.8%	5.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 059	2.8%	8 106	2.2%	7 988	2.2%	339 170	92.8%	365 322	49.3%	(0)	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 696	1.8%	2 365	1.6%	2 251	1.5%	143 074	95.1%	150 386	20.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32 686	100.0%	32 686	4.4%	-	-	-	
Interest on Arrear Debtor Accounts	3 151	1.8%	3 012	1.7%	2 968	1.7%	164 278	94.7%	173 409	23.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	201	1.0%	180	.9%	423	2.1%	18 918	95.9%	19 722	2.7%	(1 871)	(9.5%)	-	
Total By Income Source	16 107	2.2%	13 662	1.8%	13 630	1.8%	698 128	94.1%	741 527	100.0%	(1 871)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 910	2.5%	3 620	2.3%	4 163	2.6%	145 958	92.6%	157 651	21.3%	(71)	-	-	
Commercial	6 091	4.0%	4 119	2.7%	3 261	2.2%	137 281	91.1%	150 753	20.3%	(412)	(.3%)	-	
Households	6 106	1.4%	5 922	1.4%	6 206	1.4%	414 889	95.8%	433 123	58.4%	(1 388)	(.3%)	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	16 107	2.2%	13 662	1.8%	13 630	1.8%	698 128	94.1%	741 527	100.0%	(1 871)	(.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 670	100.0%	-	-	0	-	-	-	1 670	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 670	100.0%	-	-	0	-	-	-	1 670	100.0%

Contact Details

Municipal Manager	Mr K T M SIGIDI	015 962 7593
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	1 554 993	427 654	27,5%	340 580	21,9%	768 234	49,4%	325 865	57,3%	4,5%	
Exchange Revenue											
Service charges - Electricity	619 883	152 725	24,6%	115 592	18,6%	268 317	43,3%	100 214	47,7%	15,3%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	16 638	8 085	48,6%	4 085	24,6%	12 170	73,1%	4 054	53,3%	8%	
Sale of Goods and Rendering of Services	2 876	263	9,2%	220	7,7%	484	16,8%	957	119,9%	(77,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	12 748	3 854	30,2%	4 067	31,9%	7 921	62,1%	3 457	13,8%	17,6%	
Interest earned from Current and Non Current Assets	4 398	1 055	24,0%	372	8,5%	1 428	32,5%	666	30,7%	(44,1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	116	32	28,0%	32	28,0%	65	55,9%	32	-	-	
Rental from Fixed Assets	432	552	127,7%	246	56,9%	797	184,6%	77	42,5%	217,9%	
Licence and permits	285	50	17,6%	58	20,4%	108	38,0%	72	-	(19,2%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	190 229	1 548	8%	2 599	1,4%	4 147	2,2%	1 424	4,8%	82,6%	
Non-Exchange Revenue											
Property rates	132 051	32 819	24,9%	32 955	25,0%	65 774	49,8%	31 318	50,9%	5,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 991	628	12,6%	377	7,6%	1 005	20,1%	589	23,1%	(36,0%)	
Licences or permits	3 810	983	25,8%	1 047	27,5%	2 030	53,3%	959	47,8%	9,2%	
Transfer and subsidies - Operational	529 842	218 240	41,2%	171 757	32,4%	389 998	73,6%	175 270	75,4%	(2,0%)	
Interest	36 896	6 819	18,6%	6 965	19,0%	13 783	37,6%	6 776	-	2,8%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	207	-	207	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 362 362	313 897	23,0%	348 995	25,6%	662 892	48,7%	357 738	53,8%	(2,4%)	
Employee related costs	400 677	94 173	23,5%	120 885	30,2%	215 067	53,7%	105 358	57,8%	14,7%	
Remuneration of councillors	34 781	7 402	21,3%	7 439	21,4%	14 842	42,7%	8 403	47,2%	(11,5%)	
Bulk purchases - electricity	415 335	114 128	27,5%	72 626	17,5%	186 753	45,0%	97 835	49,0%	(25,8%)	
Inventory consumed	53 263	10 369	19,5%	11 621	21,8%	21 990	41,3%	9 858	71,0%	17,9%	
Debt impairment	38 231	-	-	43 911	114,9%	43 911	114,9%	25 526	33,0%	72,0%	
Depreciation and amortisation	167 185	30 562	18,3%	30 854	18,5%	61 416	36,7%	37 950	47,5%	(18,7%)	
Interest	20 058	59	0,3%	1 952	9,7%	2 011	10,0%	0	-	39 042 420,0%	
Contracted services	165 910	39 170	23,6%	45 558	27,5%	84 728	51,1%	62 548	79,3%	(27,2%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 878	289	7,4%	231	6,0%	520	13,4%	825	-	(72,0%)	
Operational costs	63 045	17 746	28,1%	13 918	22,1%	31 664	50,2%	9 435	45,6%	47,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	192 631	113 757	-	(8 415)	-	105 342	-	(31 874)	-	-	
Transfers and subsidies - capital (monetary allocations)	121 018	28 207	23,3%	42 564	35,2%	70 771	58,5%	50 868	78,7%	(16,3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	272 155	63 586	23,4%	58 126	21,4%	121 713	44,7%	67 408	45,0%	(13,8%)	
National Government	121 018	28 800	23,8%	31 731	26,2%	60 530	50,0%	37 693	58,3%	(15,8%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	121 018	28 800	23,8%	31 731	26,2%	60 530	50,0%	37 693	58,3%	(15,8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	151 137	34 787	23,0%	26 396	17,5%	61 183	40,5%	29 716	37,2%	(11,2%)	
Capital Expenditure Functional	272 155	65 866	24,2%	57 812	21,2%	123 679	45,4%	68 186	46,2%	(15,2%)	
Municipal governance and administration	31 471	5 551	17,6%	4 289	13,6%	9 839	31,3%	1 172	43,2%	266,0%	
Executive and Council	-	-	-	-	-	-	-	4	1%	(100,0%)	
Finance and administration	31 471	5 551	17,6%	4 289	13,6%	9 839	31,3%	1 168	95,5%	267,1%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 240	790	35,2%	431	19,2%	1 220	54,5%	1 216	44,5%	(64,6%)	
Community and Social Services	-	-	-	396	-	396	-	-	14,5%	(100,0%)	
Sport And Recreation	2 240	790	35,2%	34	1,5%	824	36,8%	1 216	55,1%	(97,2%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	178 143	54 783	30,8%	43 861	24,6%	98 644	55,4%	54 561	52,2%	(19,6%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	178 143	54 783	30,8%	43 861	24,6%	98 644	55,4%	54 561	52,2%	(19,6%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	60 301	4 743	7,9%	9 232	15,3%	13 975	23,2%	11 237	33,1%	(17,8%)	
Energy sources	57 231	4 743	8,3%	9 232	16,1%	13 975	24,4%	11 237	32,4%	(17,8%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	3 070	-	-	-	-	-	-	-	57,8%	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 500 455	467 929	31,2%	422 747	28,2%	890 676	59,4%	382 572	66,1%	10,5%	
Property rates	120 166	26 994	22,5%	34 335	28,6%	61 328	51,0%	36 782	72,3%	(6,7%)	
Service charges	579 234	129 591	22,4%	140 980	24,3%	270 571	46,7%	147 227	63,4%	(4,2%)	

Other revenue	130 500	10 292	7.9%	16 173	12.4%	26 465	20.3%	3 530	14.8%	358.2%
Transfers and Subsidies - Operational	529 842	219 562	41.4%	172 476	32.6%	392 038	74.0%	172 900	74.8%	(2%)
Transfers and Subsidies - Capital	121 018	49 434	40.8%	34 744	28.7%	84 178	69.6%	20 004	87.3%	73.7%
Interest	19 696	32 057	162.8%	24 039	122.0%	56 096	284.8%	2 129	28.9%	1 028.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 207 728)	(448 501)	37.1%	(245 646)	20.3%	(694 141)	57.5%	(288 843)	74.1%	(15.0%)
Suppliers and employees	(1 207 728)	(448 501)	37.1%	(245 640)	20.3%	(694 141)	57.5%	(288 843)	74.1%	(15.0%)
Finance charges	(0)	-	-	(6)	86 000.0%	(6)	86 000.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	292 727	19 427	6.6%	177 101	60.5%	196 528	67.1%	93 729	45.3%	88.9%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(272 155)	(103 141)	37.9%	(58 192)	21.4%	(161 333)	59.3%	(69 894)	51.5%	(16.7%)
Capital assets	(272 155)	(103 141)	37.9%	(58 192)	21.4%	(161 333)	59.3%	(69 894)	51.5%	(16.7%)
Net Cash from/(used) Investing Activities	(272 155)	(103 141)	37.9%	(58 192)	21.4%	(161 333)	59.3%	(69 894)	51.5%	(16.7%)
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	20 573	(83 714)	(406.9%)	118 909	578.0%	35 195	171.1%	23 835	(7.8%)	398.9%
Cash/cash equivalents at the year begin:	40 168	19 475	48.5%	(72 252)	(179.9%)	19 475	48.5%	(12 956)	55.8%	457.7%
Cash/cash equivalents at the year end:	60 741	(72 252)	(119.0%)	46 657	76.8%	46 657	76.8%	10 880	15.4%	328.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 412	20.1%	13 649	8.5%	2 850	1.8%	112 357	69.7%	161 268	26.5%	(14)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 953	4.0%	3 804	1.9%	3 440	1.7%	183 856	92.4%	199 053	32.7%	(119)	(1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 241	3.1%	594	1.5%	523	1.3%	37 747	94.1%	40 104	6.6%	(159)	(4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 709	1.8%	3 662	1.8%	3 633	1.8%	196 162	94.7%	207 166	34.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 275	100.0%	1 275	2%	(15)	(1.1%)	-	-
Total By Income Source	45 315	7.4%	21 709	3.6%	10 446	1.7%	531 397	87.3%	608 867	100.0%	(307)	(1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 817	5.0%	4 278	4.4%	1 588	1.6%	86 565	89.0%	97 247	16.0%	-	-	-	-
Commercial	32 358	14.1%	12 245	5.3%	4 965	2.2%	180 303	78.4%	229 871	37.8%	-	-	-	-
Households	8 139	2.9%	5 186	1.8%	3 894	1.4%	264 529	93.9%	281 749	46.3%	(307)	(1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 315	7.4%	21 709	3.6%	10 446	1.7%	531 397	87.3%	608 867	100.0%	(307)	(1%)	-	-

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	36 367	38.6%	19 190	20.3%	-	-	38 765	41.1%	94 322	89.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 493	14.0%	917	8.6%	9	.1%	8 276	77.4%	10 695	10.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 860	36.1%	20 107	19.1%	9	-	47 041	44.8%	105 017	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	655 349	236 793	36,1%	52 770	8,1%	289 564	44,2%	189 081	64,7%	(72,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5 318	1 600	30,1%	1 589	29,9%	3 190	60,0%	1 413	46,1%	12,5%
Agency services	47 427	629	1,3%	11 147	23,5%	11 776	24,8%	(1 677)	(6,8%)	(764,6%)
Interest	5 396	1 358	25,2%	1 246	23,1%	2 604	48,3%	1 562	39,2%	(20,3%)
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 101	676	32,2%	706	33,6%	1 382	65,8%	(375)	15,5%	(288,1%)
Dividends	12 870	1 061	8,2%	-	-	1 061	8,2%	27 578	187,4%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	420	88	20,9%	20 915	4 984,2%	21 002	5 005,1%	178	76,6%	11 651,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	(3 393)	-	(100,0%)
Non-Exchange Revenue										
Property rates	39 066	10 416	26,7%	10 101	25,9%	20 517	52,5%	9 739	52,0%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 350	221	16,4%	332	24,6%	554	41,0%	459	100,9%	(27,7%)
Licences or permits	6 501	1 710	26,3%	1 165	17,9%	2 875	44,2%	2 166	34,4%	(46,2%)
Transfer and subsidies - Operational	519 025	214 548	41,3%	990	0,2%	215 539	41,5%	149 780	64,9%	(99,3%)
Interest	15 874	4 484	28,2%	4 580	28,9%	9 064	57,1%	1 650	70,2%	177,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 600	154 901	28,4%	112 155	20,6%	267 057	48,9%	118 465	51,8%	(5,3%)
Employment related costs	173 224	40 585	23,4%	41 631	24,0%	82 216	47,5%	38 841	47,1%	7,2%
Remuneration of councillors	32 742	7 531	23,0%	7 527	23,0%	15 058	46,0%	8 341	48,3%	(9,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 196	2 761	22,6%	2 355	19,3%	5 116	41,9%	3 154	45,3%	(25,3%)
Debt impairment	14 042	-	-	-	-	-	-	290	4,9%	(100,0%)
Depreciation and amortisation	80 093	16 538	20,6%	(12 214)	(15,2%)	4 325	5,4%	6 143	39,7%	(298,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	145 894	55 793	38,2%	49 524	33,9%	105 317	72,2%	37 690	63,2%	31,4%
Transfers and subsidies	13 292	5 147	38,7%	3 043	22,9%	8 189	61,6%	1 724	41,4%	76,4%
Irrecoverable debts written off	-	883	-	912	-	1 795	-	-	-	(100,0%)
Operational costs	74 120	25 663	34,6%	19 379	26,1%	45 042	60,8%	22 281	59,2%	(13,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109 748	81 892	-	(59 385)	-	22 507	-	70 616	-	-
Transfers and subsidies - capital (monetary allocations)	111 521	15 016	13,5%	38 720	34,7%	53 736	48,2%	43 939	66,7%	(11,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	221 269	96 908	-	(20 664)	-	76 243	-	114 554	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	221 269	96 908	-	(20 664)	-	76 243	-	114 554	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	221 269	96 908	-	(20 664)	-	76 243	-	114 554	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	221 269	96 908	-	(20 664)	-	76 243	-	114 554	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	223 619	66 257	29,6%	76 768	34,3%	143 025	64,0%	45 791	69,1%	67,6%
National Government	108 519	12 599	11,6%	38 106	35,1%	50 704	46,7%	17 673	93,5%	115,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 519	12 599	11,6%	38 106	35,1%	50 704	46,7%	17 673	93,5%	115,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	115 100	53 658	46,6%	38 663	33,6%	92 321	80,2%	28 117	46,8%	37,5%
Capital Expenditure Functional	223 119	66 257	29,7%	76 768	34,4%	143 025	64,1%	45 791	69,1%	67,6%
Municipal governance and administration	25 500	8 806	34,5%	12 755	50,0%	21 561	84,6%	6 995	40,3%	82,3%
Executive and Council	25 500	8 806	34,5%	12 755	50,0%	21 561	84,6%	6 995	40,3%	82,3%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	36 117	6 183	17,1%	10 166	28,1%	16 349	45,3%	4 171	86,8%	143,8%
Community and Social Services	13 000	4 210	32,4%	5 473	42,1%	9 684	74,5%	-	52,6%	(100,0%)
Sport And Recreation	22 317	1 973	8,8%	4 693	21,0%	6 666	29,9%	4 171	103,6%	12,5%
Public Safety	800	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	150 889	50 895	33,7%	51 273	34,0%	102 168	67,7%	31 932	76,3%	60,6%
Planning and Development	6 200	3 290	53,1%	-	-	3 290	53,1%	870	33,3%	(100,0%)
Road Transport	144 689	47 605	32,9%	51 273	35,4%	98 878	68,3%	31 062	77,2%	65,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 613	373	3,5%	2 574	24,3%	2 947	27,8%	2 693	52,7%	(4,4%)
Energy sources	9 613	373	3,9%	2 574	26,8%	2 947	30,7%	2 693	65,5%	(4,4%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	749 856	280 203	37,4%	52 623	7,0%	332 826	44,4%	247 953	73,9%	(78,8%)
Property rates	14 180	3 228	22,8%	3 836	27,1%	7 065	49,8%	3 531	29,3%	8,6%
Service charges	1 862	629	33,8%	631	33,9%	1 260	67,7%	602	38,5%	4,8%

Other revenue	90 399	1 675	1,9%	36 536	40,4%	38 212	42,3%	23 813	34,1%	53,4%
Transfers and Subsidies - Operational	519 025	233 670	45,0%	11 619	2,2%	245 290	47,3%	193 694	83,9%	(94,0%)
Transfers and Subsidies - Capital	111 521	41 000	36,8%	-	-	41 000	36,8%	25 732	76,6%	(100,0%)
Interest	12 870	-	-	-	-	-	-	580	13,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(440 074)	(102 110)	23,2%	(80 120)	18,2%	(182 231)	41,4%	(121 020)	49,8%	(33,8%)
Suppliers and employees	(440 074)	(102 110)	23,2%	(80 120)	18,2%	(182 231)	41,4%	(121 020)	49,8%	(33,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	309 782	178 093	57,5%	(27 497)	(8,9%)	150 695	48,6%	126 933	103,3%	(121,7%)
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	(223 119)	(82 714)	37,1%	(87 624)	39,3%	(170 338)	76,3%	(65 081)	78,9%	34,6%
Capital assets	(223 119)	(82 714)	37,1%	(87 624)	39,3%	(170 338)	76,3%	(65 081)	78,9%	34,6%
Net Cash from/(used) Investing Activities	(223 119)	(82 714)	37,1%	(87 624)	39,3%	(170 338)	76,3%	(65 081)	78,9%	34,6%
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	86 663	95 379	110,1%	(115 121)	(132,8%)	(19 743)	(22,8%)	61 853	139,9%	(286,1%)
Cash/cash equivalents at the year begin:	96 354	148 455	154,1%	243 739	253,0%	148 455	154,1%	339 739	103,2%	(28,3%)
Cash/cash equivalents at the year end:	183 017	243 739	133,2%	128 617	70,3%	128 617	70,3%	401 591	117,9%	(68,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 377	2,1%	2 914	1,8%	2 835	1,7%	155 547	94,5%	164 673	66,8%	(79 349)	(48,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	535	2,3%	475	2,0%	455	2,0%	21 795	93,7%	23 261	9,4%	(10 510)	(45,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 770	3,0%	1 749	3,0%	1 722	3,0%	52 857	91,0%	58 097	23,6%	(122 064)	(210,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	3,7%	12	2,0%	10	1,6%	583	92,7%	629	3%	(9 165)	(1 456,9%)	-	-
Total By Income Source	5 706	2,3%	5 151	2,1%	5 021	2,0%	230 783	93,6%	246 660	100,0%	(221 087)	(89,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 324	1,7%	2 295	1,7%	2 258	1,7%	128 139	94,9%	135 016	54,7%	(4 819)	(3,6%)	-	-
Commercial	855	4,7%	515	2,8%	487	2,7%	16 472	89,9%	18 328	7,4%	(20 486)	(111,8%)	-	-
Households	2 527	2,7%	2 341	2,5%	2 276	2,4%	86 172	92,3%	93 316	37,8%	(195 781)	(209,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 706	2,3%	5 151	2,1%	5 021	2,0%	230 783	93,6%	246 660	100,0%	(221 087)	(89,6%)	-	-

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	182	9,8%	0	-	-	-	1 670	90,2%	1 852	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	182	9,8%	0	-	-	-	1 670	90,2%	1 852	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 539 032	813 002	32,0%	690 789	27,2%	1 503 791	59,2%	621 683	63,4%	11,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	760 132	96 997	12,8%	96 592	12,7%	193 589	25,5%	88 462	30,3%	9,2%
Service charges - Waste Water Management	26	10	37,4%	10	38,4%	20	75,8%	8	105,1%	17,5%
Service charges - Waste Management	635	101	16,0%	111	17,5%	212	33,5%	167	79,8%	(33,4%)
Sale of Goods and Rendering of Services	3 111	363	11,7%	504	16,2%	867	27,9%	775	92,3%	(35,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	46 120	7 832	17,0%	6 018	13,0%	13 850	30,0%	7 934	53,5%	(24,2%)
Interest earned from Receivables	113 750	34 167	30,0%	33 831	29,7%	67 998	59,8%	27 467	61,3%	23,2%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	2 311	-	-	-	-	-	-	0	54,3%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	330	108	32,8%	52	15,9%	161	48,7%	74	47,5%	(28,9%)
Transfer and subsidies - Operational	1 612 617	673 423	41,8%	553 671	34,3%	1 227 094	76,1%	496 796	73,8%	11,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 988 229	390 758	19,7%	407 651	20,5%	798 410	40,2%	405 405	36,2%	6%
Employee related costs	808 707	205 691	25,4%	206 479	25,5%	412 170	51,0%	197 797	46,9%	4,4%
Remuneration of councillors	16 793	4 081	24,3%	3 920	23,3%	8 001	47,6%	4 186	39,5%	(6,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	236 795	20 098	8,5%	30 304	12,8%	50 402	21,3%	(10 565)	2,5%	(386,8%)
Debt impairment	208 600	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	185 377	42 809	23,1%	42 809	23,1%	85 619	46,2%	36 305	39,6%	17,9%
Interest	1	-	-	-	-	-	-	-	-	-
Contracted services	332 920	76 249	22,9%	77 020	23,1%	153 270	46,0%	130 670	48,2%	(41,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 215	-	-	-	-	-	-	-	-	-
Operational costs	193 719	41 830	21,6%	47 118	24,3%	88 948	45,9%	47 011	44,4%	2%
Losses on disposal of Assets	102	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	550 803	422 244	-	283 138	-	705 381	-	216 279	-	-
Transfers and subsidies - capital (monetary allocations)	667 748	239 145	35,8%	174 608	26,1%	413 753	62,0%	116 458	31,9%	49,9%
Transfers and subsidies - capital (in-kind)	4 956	-	-	-	-	-	-	436	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	1 223 507	661 388	-	457 746	-	1 119 134	-	333 172	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 223 507	661 388	-	457 746	-	1 119 134	-	333 172	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 223 507	661 388	-	457 746	-	1 119 134	-	333 172	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 223 507	661 388	-	457 746	-	1 119 134	-	333 172	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	786 704	211 707	26,9%	170 421	21,7%	382 128	48,6%	210 484	40,6%	(19,0%)
National Government	667 748	207 952	31,1%	151 856	22,7%	359 808	53,9%	172 281	41,9%	(11,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	667 748	207 952	31,1%	151 856	22,7%	359 808	53,9%	172 281	41,9%	(11,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 956	3 755	3,2%	18 565	15,6%	22 320	18,8%	38 203	35,7%	(51,4%)
Capital Expenditure Functional	786 704	211 707	26,9%	170 421	21,7%	382 128	48,6%	210 484	40,6%	(19,0%)
Municipal governance and administration	43 202	16	-	61	,1%	77	,2%	24 380	37,8%	(99,8%)
Executive and Council	30	-	-	-	-	-	-	-	-	-
Finance and administration	41 383	16	-	61	,1%	77	,2%	24 380	38,5%	(99,8%)
Internal audit	1 798	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 207	-	-	-	-	-	-	469	78,6%	(100,0%)
Community and Social Services	377	-	-	-	-	-	-	469	78,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 830	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 234	1 705	11,2%	-	-	1 705	11,2%	3 799	28,4%	(100,0%)
Planning and Development	2 895	1 705	58,9%	-	-	1 705	58,9%	3 799	137,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	12 339	-	-	-	-	-	-	-	-	-
Trading Services	723 060	209 986	29,0%	170 360	23,6%	380 346	52,6%	181 835	41,1%	(6,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	721 860	209 986	29,1%	170 360	23,6%	380 346	52,7%	170 155	38,4%	,1%
Waste Water Management	1 200	-	-	-	-	-	-	11 680	82,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 666 778	1 055 910	39,6%	720 938	27,0%	1 776 848	66,6%	854 317	69,6%	(15,6%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	191 062	15 060	7,9%	17 619	9,2%	32 679	17,1%	20 630	26,0%	(14,6%)

Other revenue	149 127	2 283	1,5%	4 502	3,0%	6 785	4,5%	116 435	79,2%	(96,1%)
Transfers and Subsidies - Operational	1 612 722	997 211	61,8%	664 982	41,2%	1 662 193	103,1%	675 019	98,1%	(1,5%)
Transfers and Subsidies - Capital	667 748	33 525	5,0%	30 000	4,5%	63 525	9,5%	34 300	11,3%	(12,5%)
Interest	46 120	7 832	17,0%	3 834	8,3%	11 666	25,3%	7 934	37,8%	(51,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 554 672)	(225 975)	14,5%	(207 241)	13,3%	(433 215)	27,9%	(299 325)	28,3%	(30,8%)
Suppliers and employees	(1 554 671)	(225 975)	14,5%	(207 241)	13,3%	(433 215)	27,9%	(299 325)	28,3%	(30,8%)
Finance charges	(1)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 112 107	829 935	74,6%	513 697	46,2%	1 343 633	120,8%	554 992	131,8%	(7,4%)
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	(708 034)	(268 683)	37,9%	(185 777)	26,2%	(454 461)	64,2%	(265 550)	54,4%	(30,0%)
Capital assets	(708 034)	(268 683)	37,9%	(185 777)	26,2%	(454 461)	64,2%	(265 550)	54,4%	(30,0%)
Net Cash from/(used) Investing Activities	(708 034)	(268 683)	37,9%	(185 777)	26,2%	(454 461)	64,2%	(265 550)	54,4%	(30,0%)
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	404 073	561 252	138,9%	327 920	81,2%	889 172	220,1%	289 442	318,5%	13,3%
Cash/cash equivalents at the year begin:	420 928	64 860	15,4%	628 496	149,3%	64 860	15,4%	1 157 276	232,4%	(45,7%)
Cash/cash equivalents at the year end:	825 001	628 496	76,2%	956 417	115,9%	956 417	115,9%	1 444 833	281,9%	(33,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 109	1,9%	45 056	1,9%	46 379	1,9%	2 289 104	94,4%	2 425 649	81,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 637	1,5%	1 575	1,4%	1 548	1,4%	106 027	95,7%	110 786	3,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 354	3,0%	12 141	2,9%	11 956	2,9%	380 129	91,3%	416 579	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	13 971	100,0%	13 971	,5%	-	-	-	-
Total By Income Source	59 100	2,0%	58 772	2,0%	59 882	2,0%	2 789 232	94,0%	2 966 985	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 788	3,7%	4 401	4,3%	3 370	3,3%	91 642	88,8%	103 200	3,5%	-	-	-	-
Commercial	5 015	1,9%	5 442	2,1%	5 251	2,0%	244 601	94,0%	260 308	8,8%	-	-	-	-
Households	50 296	1,9%	48 929	1,9%	51 261	2,0%	2 452 989	94,2%	2 603 476	87,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	59 100	2,0%	58 772	2,0%	59 882	2,0%	2 789 232	94,0%	2 966 985	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 124	3,1%	0	-	-	-	160 788	96,9%	165 911	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 124	3,1%	0	-	-	-	160 788	96,9%	165 911	100,0%

Contact Details

Municipal Manager	Mr Zwanda Norman Kutama	015 960 2009
Chief Financial Officer	Ms Masana Chauka	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	417 212	184 279	44,2%	99 138	23,8%	283 417	67,9%	102 729	61,0%	(3,5%)	
Exchange Revenue											
Service charges - Electricity	61 323	9 971	16,3%	10 442	17,0%	20 413	33,3%	12 369	37,3%	(15,6%)	
Service charges - Water	-	-	-	3	-	3	-	266	-	(86,8%)	
Service charges - Waste Water Management	-	3	-	4	-	7	-	3	-	73,7%	
Service charges - Waste Management	3 250	587	18,1%	673	20,7%	1 260	38,8%	532	34,2%	26,6%	
Sale of Goods and Rendering of Services	395	477	120,7%	66	16,7%	543	137,5%	591	168,9%	(88,8%)	
Agency services	150	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 201	604	50,3%	611	50,9%	1 214	101,1%	565	61,9%	8,1%	
Interest earned from Current and Non Current Assets	11 550	77	7%	245	2,1%	322	2,8%	3 210	63,7%	(92,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	1 593	260	16,3%	217	13,6%	477	29,9%	262	57,6%	(17,4%)	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	5 476	174	3,2%	290	5,3%	463	8,5%	236	11,3%	22,6%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 525	0	-	-	-	0	-	-	-	-	
Non-Exchange Revenue											
Property rates	76 395	67 249	88,0%	2 723	3,6%	69 972	91,6%	1 899	17,6%	43,4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 287	129	5,6%	79	3,4%	208	9,1%	124	8,1%	(36,4%)	
Licences or permits	-	334	-	600	-	933	-	713	-	(15,8%)	
Transfer and subsidies - Operational	249 480	103 989	41,7%	82 695	33,1%	186 684	74,8%	81 555	74,0%	1,4%	
Interest	1 587	426	26,8%	490	30,9%	916	57,7%	403	47,9%	21,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	400 488	84 639	21,1%	87 271	21,8%	171 909	42,9%	57 171	31,8%	52,6%	
Employee related costs	151 448	36 904	24,4%	36 567	24,1%	73 471	48,5%	11 701	32,5%	212,5%	
Remuneration of councillors	22 966	4 722	20,6%	4 838	21,1%	9 560	41,6%	1 784	28,8%	171,2%	
Bulk purchases - electricity	67 275	13 003	19,3%	16 108	23,9%	29 111	43,3%	17 058	54,9%	(5,6%)	
Inventory consumed	2 651	691	26,1%	297	11,2%	988	37,3%	1 616	54,5%	(81,6%)	
Debt impairment	17 483	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	34 988	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	42 645	12 161	28,5%	11 373	26,7%	23 534	55,2%	9 736	36,1%	16,8%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	61 031	17 158	28,1%	18 087	29,6%	35 245	57,7%	15 277	44,1%	18,4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	16 724	99 641	-	11 867	-	111 508	-	45 558	-	-	
Transfers and subsidies - capital (monetary allocations)	70 241	21 420	30,5%	11 343	16,1%	32 763	46,6%	-	12,4%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	86 965	121 061	-	23 210	-	144 271	-	45 558	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	86 965	121 061	-	23 210	-	144 271	-	45 558	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	86 965	121 061	-	23 210	-	144 271	-	45 558	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	86 965	121 061	-	23 210	-	144 271	-	45 558	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	86 965	20 590	23,7%	17 859	20,5%	38 449	44,2%	24 348	39,7%	(26,7%)	
National Government	67 565	15 671	23,2%	14 831	22,0%	30 502	45,1%	24 318	44,6%	(39,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	67 565	15 671	23,2%	14 831	22,0%	30 502	45,1%	24 318	44,6%	(39,0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	19 400	4 919	25,4%	3 028	15,6%	7 947	41,0%	30	4,3%	9 997,2%	
Capital Expenditure Functional	86 965	20 590	23,7%	17 859	20,5%	38 449	44,2%	24 348	39,7%	(26,7%)	
Municipal governance and administration	5 700	1 733	30,4%	86	1,5%	1 819	31,9%	30	1,1%	187,0%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	5 700	1 733	30,4%	86	1,5%	1 819	31,9%	30	1,1%	187,0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	69 065	17 171	24,9%	14 831	21,5%	32 002	46,3%	24 318	44,3%	(39,0%)	
Planning and Development	53 348	16 274	30,5%	13 716	25,7%	29 990	56,2%	15 952	41,6%	(14,0%)	
Road Transport	15 717	897	5,7%	1 176	7,1%	2 013	12,8%	8 366	53,2%	(86,7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	12 200	1 687	13,8%	2 942	24,1%	4 628	37,9%	-	10,4%	(100,0%)	
Energy sources	12 200	1 687	13,8%	2 942	24,1%	4 628	37,9%	-	11,2%	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	439 563	56 459	12,8%	307 262	69,9%	363 722	82,7%	224 572	84,7%	36,8%	
Property rates	29 030	5 613	19,3%	937	3,2%	6 551	22,6%	689	3,8%	36,1%	
Service charges	63 465	8 370	13,2%	9 664	15,2%	18 034	28,4%	11 411	32,5%	(15,3%)	

Other revenue	15 796	(93 751)	(593.5%)	103 754	656.9%	10 003	63.3%	107 421	880.1%	(3.4%)
Transfers and Subsidies - Operational	249 480	105 055	42.1%	182 566	73.2%	287 621	115.3%	82 457	76.2%	121.4%
Transfers and Subsidies - Capital	70 241	31 063	44.2%	10 200	14.5%	41 263	58.7%	21 000	54.8%	(51.4%)
Interest	11 550	109	.9%	141	1.2%	251	2.2%	1 594	21.4%	(91.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(345 366)	(237 996)	68.9%	(221 821)	64.2%	(459 817)	133.1%	(159 943)	88.0%	38.7%
Suppliers and employees	(345 366)	(237 996)	68.9%	(221 821)	64.2%	(459 817)	133.1%	(159 943)	88.0%	38.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 197	(181 537)	(192.7%)	85 441	90.7%	(96 096)	(102.0%)	64 630	70.3%	32.2%
Cash Flow from Investing Activities										
Receipts	2 000	(198)	(9.9%)	(78)	(3.9%)	(276)	(13.8%)	(220)	-	(64.6%)
Proceeds on disposal of PPE	2 000	0	-	-	-	0	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(198)	-	(78)	-	(276)	-	(220)	-	(64.6%)
Payments	(86 965)	(20 590)	23.7%	(17 859)	20.5%	(38 449)	44.2%	(24 348)	39.7%	(26.7%)
Capital assets	(86 965)	(20 590)	23.7%	(17 859)	20.5%	(38 449)	44.2%	(24 348)	39.7%	(26.7%)
Net Cash from/(used) Investing Activities	(84 965)	(20 788)	24.5%	(17 937)	21.1%	(38 725)	45.6%	(24 568)	40.2%	(27.0%)
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	9 232	(202 325)	(2 191.6%)	67 505	731.2%	(134 821)	(1 460.4%)	40 062	543.6%	68.5%
Cash/cash equivalents at the year begin:	186 025	103 454	55.6%	(99 747)	(53.6%)	103 454	55.6%	171 787	94.2%	(158.1%)
Cash/cash equivalents at the year end:	195 256	(99 747)	(51.1%)	(32 243)	(16.9%)	(32 243)	(16.5%)	211 848	104.8%	(115.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	2	-	-	-	20 823	100.0%	20 825	12.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	608	1.7%	636	1.8%	1 232	3.5%	32 299	92.9%	34 776	21.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	496	7%	2 261	3.0%	441	6%	72 199	95.8%	75 397	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	7	.1%	-	-	6 458	99.9%	6 464	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	202	2.0%	215	2.1%	201	2.0%	9 463	93.9%	10 081	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	707	4.7%	398	2.6%	319	2.1%	13 750	90.6%	15 174	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	1.8%	41	1.8%	41	1.8%	2 143	94.6%	2 265	1.4%	-	-	-	-
Total By Income Source	2 055	1.2%	3 560	2.2%	2 234	1.4%	157 133	95.2%	164 982	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	361	.8%	2 089	4.4%	198	.4%	45 272	94.5%	47 921	29.0%	-	-	-	-
Commercial	711	2.8%	485	1.5%	473	1.9%	23 861	93.5%	25 531	15.5%	-	-	-	-
Households	982	1.1%	986	1.1%	1 563	1.7%	88 000	96.1%	91 531	55.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 055	1.2%	3 560	2.2%	2 234	1.4%	157 133	95.2%	164 982	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	37.9%	-	-	1 374	62.1%	-	-	2 211	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	837	37.9%	-	-	1 374	62.1%	-	-	2 211	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLÉ (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	297 620	113 502	38,1%	86 428	29,0%	199 930	67,2%	32 518	70,0%	165,8%
Exchange Revenue										
Service charges - Electricity	14 201	2 960	20,8%	3 055	21,5%	6 015	42,4%	3 006	43,8%	1,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	985	334	33,9%	334	33,9%	668	67,9%	(79)	5,4%	(521,9%)
Sale of Goods and Rendering of Services	1 308	5	0,4%	4	0,3%	10	0,7%	16 373	2 021,4%	(100,0%)
Agency services	513	97	18,8%	92	17,9%	188	36,7%	137	9,3%	(33,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	725	163	22,5%	161	22,2%	324	44,7%	160	18,8%	5%
Interest earned from Current and Non Current Assets	16 696	2 494	14,9%	2 793	16,7%	5 288	31,7%	(75 174)	41,4%	(103,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	58	24,0%	57	23,7%	115	47,7%	45	40,8%	27,2%
Licence and permits	14 450	2 007	13,9%	3 204	22,2%	5 211	36,1%	2 554	18,5%	25,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	252	217	86,4%	196	78,0%	414	164,3%	33	10,5%	498,2%
Non-Exchange Revenue										
Property rates	39 268	25 810	65,7%	1 986	5,1%	27 795	70,8%	3 108	80,4%	(36,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	147	1	0,4%	22	14,9%	23	15,3%	53	2,0%	(68,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	207 339	79 047	38,1%	74 187	35,8%	153 234	73,9%	81 986	74,4%	(9,5%)
Interest	1 496	310	20,7%	337	22,5%	646	43,2%	317	46,1%	6,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 311	53 609	18,8%	96 833	33,9%	150 443	52,7%	64 976	47,7%	49,0%
Employee related costs	121 240	28 774	23,7%	31 450	25,9%	60 224	49,7%	17 962	46,6%	75,1%
Remuneration of councillors	16 414	3 554	21,7%	3 554	21,7%	7 108	43,3%	4 014	43,1%	(11,5%)
Bulk purchases - electricity	15 183	4 617	30,4%	3 169	20,9%	7 786	51,3%	3 483	58,3%	(9,0%)
Inventory consumed	6 411	1 073	16,7%	1 768	27,6%	2 841	44,3%	1 397	41,9%	26,5%
Debt impairment	2 359	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 656	-	-	11 242	51,9%	11 242	51,9%	5 508	52,3%	104,1%
Interest	2 551	3	0,1%	3	0,1%	6	0,2%	2	0,3%	37,8%
Contracted services	61 205	8 825	14,4%	18 598	30,4%	27 423	44,8%	20 101	48,2%	(7,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	548	93	16,9%	13 682	2 498,7%	13 775	2 515,6%	35	8,4%	39 130,6%
Operational costs	37 744	6 671	17,7%	13 367	35,4%	20 038	53,1%	12 474	53,3%	7,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 309	59 892	-	(10 405)	-	49 487	-	(32 457)	-	-
Transfers and subsidies - capital (monetary allocations)	52 088	8 263	15,9%	13 301	25,5%	21 564	41,4%	967	2,5%	1 275,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	64 397	6 734	10,5%	11 869	18,4%	18 603	28,9%	23 261	44,9%	(49,0%)
National Government	52 088	6 734	12,9%	11 702	22,5%	18 436	35,4%	12 479	42,0%	(6,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 088	6 734	12,9%	11 702	22,5%	18 436	35,4%	12 479	42,0%	(6,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 309	-	-	167	1,4%	167	1,4%	10 782	50,0%	(98,5%)
Capital Expenditure Functional	64 397	6 734	10,5%	11 869	18,4%	18 603	28,9%	23 261	44,9%	(49,0%)
Municipal governance and administration	4 450	-	-	167	3,7%	167	3,7%	750	11,4%	(77,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 450	-	-	167	3,7%	167	3,7%	750	11,4%	(77,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 759	-	-	130	0,9%	130	0,9%	-	-	(100,0%)
Community and Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 759	-	-	130	1,0%	130	1,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 304	5 865	25,2%	11 571	49,7%	17 437	74,8%	11 053	51,0%	4,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	23 304	5 865	25,2%	11 571	49,7%	17 437	74,8%	11 053	51,0%	4,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 884	869	3,8%	-	-	869	3,8%	11 458	47,1%	(100,0%)
Energy sources	3 800	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	19 084	869	4,6%	-	-	869	4,6%	11 458	52,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	638 345	384 117	60,2%	187 684	29,4%	571 800	89,6%	114 878	70,6%	63,4%
Property rates	19 665	848	4,3%	4 630	23,5%	5 477	27,9%	1 074	7,6%	331,1%
Service charges	14 824	426	2,9%	264	1,8%	689	4,6%	161	2,0%	63,5%

Other revenue	16 910	86 706	512.8%	10 494	62.1%	97 200	574.8%	29 967	193.4%	(65.0%)
Transfers and Subsidies - Operational	518 164	271 245	52.3%	155 384	30.0%	426 629	82.3%	61 896	66.3%	151.0%
Transfers and Subsidies - Capital	52 088	22 255	42.7%	14 025	26.9%	36 280	69.7%	20 950	92.6%	(33.1%)
Interest	16 696	2 637	15.8%	2 887	17.3%	5 525	33.1%	830	14.9%	247.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(564 965)	(330 172)	58.4%	(278 280)	49.3%	(608 451)	107.7%	4 675	51.7%	(6 052.4%)
Suppliers and employees	(569 863)	(330 172)	59.0%	(278 280)	49.7%	(608 451)	108.7%	4 675	52.0%	(6 052.4%)
Finance charges	(5 102)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 380	53 945	73.5%	(90 596)	(123.5%)	(36 651)	(49.9%)	119 553	140.8%	(175.8%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 397)	(6 734)	10.5%	(11 869)	18.4%	(18 603)	28.9%	(23 261)	44.9%	(49.0%)
Capital assets	(64 397)	(6 734)	10.5%	(11 869)	18.4%	(18 603)	28.9%	(23 261)	44.9%	(49.0%)
Net Cash from/(used) Investing Activities	(64 397)	(6 734)	10.5%	(11 869)	18.4%	(18 603)	28.9%	(23 261)	44.9%	(49.0%)
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	8 983	47 211	525.5%	(102 465)	(1 140.6%)	(55 254)	(615.1%)	96 293	594.9%	(206.4%)
Cash/cash equivalents at the year begin:	140 341	132 616	94.5%	179 856	128.2%	132 616	94.5%	219 881	193.4%	(18.2%)
Cash/cash equivalents at the year end:	149 324	179 856	120.4%	77 391	51.8%	77 391	51.8%	316 173	231.2%	(75.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	5 425	100.0%	5 425	3.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 483	100.0%	1 483	8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12	2.4%	12	2.4%	226	44.1%	262	51.2%	512	3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 230	100.0%	3 230	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	.5%	88	.5%	82	.5%	17 929	98.5%	18 197	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 008	.7%	663	.4%	422	.3%	149 971	98.6%	152 064	84.1%	-	-	-	-
Total By Income Source	1 119	.6%	762	.4%	730	.4%	178 299	98.6%	180 910	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 119	.6%	762	.4%	730	.4%	178 299	98.6%	180 910	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 119	.6%	762	.4%	730	.4%	178 299	98.6%	180 910	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	5 850 979	1 620 326	27,7%	1 470 332	25,1%	3 090 658	52,8%	1 347 716	52,9%	9,1%
Exchange Revenue										
Service charges - Electricity	2 226 730	451 400	20,3%	421 939	18,9%	873 339	39,2%	391 282	38,0%	7,8%
Service charges - Water	424 132	84 206	19,9%	66 732	15,7%	150 938	35,6%	60 596	33,8%	10,1%
Service charges - Waste Water Management	165 527	46 835	28,3%	48 460	29,3%	95 295	57,6%	44 785	58,4%	8,2%
Service charges - Waste Management	159 147	43 559	27,4%	43 647	27,4%	87 206	54,8%	40 095	54,4%	8,9%
Sale of Goods and Rendering of Services	22 289	7 437	33,4%	506	2,3%	7 943	35,6%	5 096	98,0%	(90,1%)
Agency services	35 475	5 777	16,3%	6 295	17,7%	12 071	34,0%	6 025	36,0%	4,5%
Interest	0	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	99 384	18 205	18,3%	18 614	18,7%	36 819	37,0%	20 300	46,3%	(8,3%)
Interest earned from Current and Non Current Assets	52 986	23 466	44,3%	18 557	35,0%	42 023	79,3%	17 370	80,5%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	18 248	95,4%	9 193	48,1%	27 441	143,5%	10 116	117,0%	(9,1%)
Licence and permits	16 179	17 324	107,1%	12 145	75,1%	29 469	182,1%	2 173	111,6%	458,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 667	7 502	29,2%	6 337	24,7%	13 840	53,9%	4 536	14,4%	39,7%
Non-Exchange Revenue										
Property rates	669 774	185 487	27,7%	186 515	27,8%	372 002	55,5%	174 497	55,3%	6,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	5 840	12,5%	3 759	8,0%	9 999	20,5%	7 396	38,4%	(49,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	690 698	37,1%	613 182	32,9%	1 303 879	70,0%	548 765	72,1%	11,7%
Interest	24 846	14 344	57,7%	14 450	58,2%	28 794	115,9%	14 685	124,6%	(1,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 724 364	1 180 139	20,6%	1 489 242	26,0%	2 669 381	46,6%	1 283 567	52,5%	16,0%
Employee related costs	1 374 637	287 388	20,9%	291 685	21,2%	579 072	42,1%	285 493	40,8%	2,2%
Remuneration of councillors	66 479	15 802	23,8%	15 819	23,8%	31 621	47,6%	41 468	109,8%	(61,9%)
Bulk purchases - electricity	1 469 753	288 177	19,6%	395 660	26,9%	683 837	46,5%	169 513	42,1%	133,4%
Inventory consumed	344 497	48 134	14,0%	55 917	16,2%	104 051	30,2%	59 502	43,8%	(6,0%)
Debt impairment	280 169	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	407 814	233 333	57,2%	231 001	56,6%	464 333	113,9%	292 605	150,8%	(21,1%)
Interest	40 124	2 953	7,4%	-	-	2 953	7,4%	-	7,5%	-
Contracted services	1 269 378	204 886	16,1%	403 160	31,8%	608 046	47,9%	323 201	58,3%	24,7%
Transfers and subsidies	60 480	4 063	6,7%	5 133	8,5%	9 196	15,2%	4 999	96,3%	2,7%
Irrecoverable debts written off	-	(233)	-	233	-	0	-	32 577	53,3%	(99,3%)
Operational costs	411 033	95 637	23,3%	90 634	22,1%	186 271	45,3%	74 095	41,4%	22,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	114	-	(100,0%)
Surplus/(Deficit)	126 616	440 187	-	(18 910)	-	421 277	-	64 149	-	-
Transfers and subsidies - capital (monetary allocations)	595 575	95 611	16,1%	192 287	32,3%	287 898	48,3%	202 651	41,8%	(5,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	722 190	535 798	-	173 377	-	709 175	-	266 800	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	722 190	535 798	-	173 377	-	709 175	-	266 800	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	722 190	535 798	-	173 377	-	709 175	-	266 800	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	722 190	535 798	-	173 377	-	709 175	-	266 800	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	716 061	99 404	13,9%	245 584	34,3%	344 988	48,2%	229 306	44,0%	7,1%
National Government	517 891	83 242	16,1%	164 519	31,8%	247 761	47,8%	177 986	42,2%	(7,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	517 891	83 242	16,1%	164 519	31,8%	247 761	47,8%	177 986	42,2%	(7,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	198 169	16 162	8,2%	81 065	40,9%	97 227	49,1%	51 321	49,5%	58,0%
Capital Expenditure Functional	716 061	99 404	13,9%	245 584	34,3%	344 988	48,2%	229 306	44,0%	7,1%
Municipal governance and administration	61 223	2 200	3,6%	18 479	30,2%	20 679	33,8%	7 605	27,9%	143,0%
Executive and Council	61 223	2 200	3,6%	18 479	30,2%	20 679	33,8%	7 605	27,9%	143,0%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	84 832	6 849	8,1%	31 738	37,4%	38 587	45,5%	10 821	21,3%	193,3%
Community and Social Services	9 917	-	-	3 708	37,4%	3 708	37,4%	481	2,2%	670,4%
Sport And Recreation	74 915	6 849	9,1%	28 030	37,4%	34 878	46,6%	10 339	27,0%	171,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	122 155	31 310	25,6%	34 768	28,5%	66 078	54,1%	107 877	53,1%	(67,8%)
Planning and Development	6 000	-	-	-	-	-	-	8 277	47,2%	(100,0%)
Road Transport	116 155	31 310	27,0%	34 768	29,9%	66 078	56,9%	99 600	53,4%	(65,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	447 851	59 044	13,2%	160 600	35,9%	219 644	49,0%	103 004	44,2%	55,9%
Energy sources	93 586	666	0,7%	16 605	17,7%	17 272	18,5%	3 996	8,8%	315,5%
Water Management	251 403	41 273	16,4%	105 820	42,1%	147 093	58,5%	54 387	44,2%	94,6%
Waste Water Management	70 940	16 564	23,3%	24 735	34,9%	41 299	58,2%	41 918	93,7%	(41,0%)
Waste Management	31 922	541	1,7%	13 440	42,1%	13 981	43,8%	2 702	9,7%	397,4%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	6 098 014	2 031 837	33,3%	1 756 692	28,8%	3 788 529	62,1%	1 705 642	62,1%	3,0%
Property rates	589 401	161 209	27,4%	177 994	30,2%	339 203	57,6%	188 465	58,9%	(5,6%)
Service charges	2 618 473	666 327	25,4%	665 825	25,4%	1 332 152	50,9%	665 407	53,9%	,1%

Other revenue	275 056	85 187	31,0%	85 646	31,1%	170 833	62,1%	40 107	66,3%	113,5%
Transfers and Subsidies - Operational	1 862 915	779 833	41,9%	615 680	33,0%	1 395 513	74,9%	536 194	73,4%	14,8%
Transfers and Subsidies - Capital	595 575	302 664	50,8%	174 056	29,2%	476 720	80,0%	251 688	68,7%	(30,8%)
Interest	156 594	36 617	23,4%	37 491	23,9%	74 108	47,3%	23 780	34,5%	57,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 356 342)	(1 282 310)	23,9%	(1 332 783)	24,9%	(2 615 092)	48,8%	(1 204 301)	49,5%	10,7%
Suppliers and employees	(5 260 768)	(1 246 716)	23,7%	(1 327 649)	25,2%	(2 574 365)	48,9%	(1 199 262)	49,1%	10,7%
Finance charges	(38 118)	(31 531)	82,7%	-	-	(31 531)	82,7%	-	-	84,9%
Transfers and grants	(57 456)	(4 063)	7,1%	(5 133)	8,9%	(9 196)	16,0%	(5 039)	101,3%	1,9%
Net Cash from/(used) Operating Activities	741 672	749 527	101,1%	423 910	57,2%	1 173 437	158,2%	501 341	135,5%	(15,4%)
Cash Flow from Investing Activities										
Receipts	192	1	,5%	1	,7%	2	1,2%	3	60,5%	(53,8%)
Proceeds on disposal of PPE	192	1	,5%	1	,7%	2	1,2%	3	60,5%	(53,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(680 258)	(169 934)	25,0%	(267 015)	39,3%	(436 949)	64,2%	(242 317)	54,1%	10,2%
Capital assets	(680 258)	(169 934)	25,0%	(267 015)	39,3%	(436 949)	64,2%	(242 317)	54,1%	10,2%
Net Cash from/(used) Investing Activities	(680 066)	(169 933)	25,0%	(267 014)	39,3%	(436 947)	64,3%	(242 314)	54,1%	10,2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	61 606	579 594	940,8%	156 896	254,7%	736 490	1 195,5%	259 027	1 459,8%	(39,4%)
Cash/cash equivalents at the year begin:	229 950	708 477	308,1%	1 288 071	560,2%	708 477	308,1%	783 782	186,2%	64,3%
Cash/cash equivalents at the year end:	291 556	1 288 071	441,8%	1 444 967	495,6%	1 444 967	495,6%	1 042 809	448,9%	38,6%

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	26 498	8,5%	8 377	2,7%	7 372	2,4%	268 623	86,4%	310 870	14,6%	(40 641)	(13,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 874	33,7%	16 644	6,2%	9 876	3,7%	150 471	56,4%	266 866	12,5%	(5 848)	(2,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	55 907	9,9%	21 012	3,7%	15 308	2,7%	473 718	83,7%	565 945	26,5%	(25 418)	(4,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 753	10,7%	7 327	4,7%	5 254	3,4%	126 873	81,2%	156 207	7,3%	(4 732)	(3,0%)	-	-
Receivables from Exchange Transactions - Waste Management	15 319	8,4%	7 129	3,9%	5 164	2,8%	155 264	84,9%	182 876	8,6%	(4 325)	(2,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 716	2,2%	11 535	2,2%	11 243	2,2%	487 617	93,4%	522 112	24,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 096	3,9%	4 845	3,7%	3 571	2,8%	115 916	89,6%	129 428	6,1%	(6 667)	(5,2%)	-	-
Total By Income Source	221 163	10,4%	76 868	3,6%	57 791	2,7%	1 778 585	83,3%	2 134 408	100,0%	(87 631)	(4,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 940	7,6%	9 417	2,8%	8 563	2,5%	296 983	87,1%	340 904	16,0%	(6 416)	(1,9%)	-	-
Commercial	95 302	22,6%	19 852	4,7%	13 896	3,3%	292 785	69,4%	421 835	19,8%	(4 446)	(1,1%)	-	-
Households	99 921	7,3%	47 599	3,5%	35 332	2,6%	1 188 816	86,7%	1 371 669	64,3%	(76 769)	(5,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	221 163	10,4%	76 868	3,6%	57 791	2,7%	1 778 585	83,3%	2 134 408	100,0%	(87 631)	(4,1%)	-	-

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	107 806	100,0%	-	-	-	-	-	-	107 806	72,2%
Bulk Water	32 768	100,0%	-	-	-	-	-	-	32 768	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 662	100,0%	-	-	-	-	-	-	8 662	5,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	149 237	100,0%	-	-	-	-	-	-	149 237	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	828 644	177 714	21,4%	134 600	16,2%	312 314	37,7%	117 544	40,9%	14,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	(2 035)	-	(100,0%)
Service charges - Waste Water Management	-	-	-	6	-	6	-	(1)	-	(689,8%)
Service charges - Waste Management	8 229	2 131	25,9%	2 025	24,6%	4 157	50,5%	1 933	49,2%	4,8%
Sale of Goods and Rendering of Services	314 479	241	,1%	179	,1%	419	,1%	227	,2%	(21,2%)
Agency services	15 349	3 481	22,7%	1 209	7,9%	4 690	30,6%	(674)	5,4%	(279,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 642	1 356	20,4%	1 408	21,2%	2 764	41,6%	1 367	108,5%	3,0%
Interest earned from Current and Non Current Assets	47 346	11 970	25,3%	10 692	22,6%	22 661	47,9%	11 497	52,8%	(7,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	419	89	21,1%	74	17,6%	162	38,7%	38	32,9%	96,4%
Licence and permits	162	15	9,3%	21	13,1%	36	22,4%	16	316,7%	30,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 236	404	1,6%	353	1,4%	757	3,0%	184	2,0%	92,5%
Non-Exchange Revenue										
Property rates	43 173	12 423	28,8%	12 138	28,1%	24 561	56,9%	11 362	55,0%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	432	37	8,6%	30	6,9%	67	15,5%	19	9,0%	57,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	348 623	140 446	40,3%	101 179	29,0%	241 625	69,3%	88 867	67,5%	13,9%
Interest	18 552	5 121	27,6%	5 286	28,5%	10 407	56,1%	4 745	52,6%	11,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	638 715	71 356	11,2%	73 869	11,6%	145 225	22,7%	86 773	26,2%	(14,9%)
Employee related costs	161 097	25 584	15,9%	27 976	17,4%	53 560	33,2%	26 748	33,3%	4,6%
Remuneration of councillors	27 053	6 297	23,3%	6 274	23,2%	12 571	46,5%	6 317	49,5%	(7,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 397	167	1,2%	733	5,5%	900	6,7%	289	10,9%	153,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 269	7 416	14,5%	7 494	14,6%	14 911	29,1%	8 201	38,9%	(8,6%)
Interest	933	-	-	-	-	-	-	-	-	-
Contracted services	203 542	16 727	8,2%	15 675	7,7%	32 402	15,9%	27 058	26,6%	(42,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	95 235	1 230	1,3%	945	1,0%	2 175	2,3%	792	(4,6%)	19,3%
Operational costs	86 189	13 936	16,2%	14 772	17,1%	28 707	33,3%	17 368	36,0%	(14,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	189 929	106 358	-	60 731	-	167 089	-	30 771	-	-
Transfers and subsidies - capital (monetary allocations)	57 083	10 756	18,8%	23 097	40,5%	33 852	59,3%	6 336	28,2%	264,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 011	117 113	-	83 827	-	200 941	-	37 108	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	247 011	117 113	-	83 827	-	200 941	-	37 108	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 011	117 113	-	83 827	-	200 941	-	37 108	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 011	117 113	-	83 827	-	200 941	-	37 108	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	246 866	49 794	20,2%	50 002	20,3%	99 796	40,4%	32 009	19,1%	56,2%
National Government	57 083	15 817	27,7%	13 434	23,5%	29 251	51,2%	6 035	29,5%	122,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 083	15 817	27,7%	13 434	23,5%	29 251	51,2%	6 035	29,5%	122,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	189 783	33 977	17,9%	36 568	19,3%	70 546	37,2%	25 973	16,2%	40,8%
Capital Expenditure Functional	246 866	49 794	20,2%	50 002	20,3%	99 796	40,4%	32 009	19,1%	56,2%
Municipal governance and administration	15 300	-	-	3 290	21,5%	3 290	21,5%	3 193	12,3%	3,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 300	-	-	3 290	21,5%	3 290	21,5%	3 193	12,3%	3,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 400	2 481	17,2%	1 300	9,0%	3 781	26,3%	-	,3%	(100,0%)
Community and Social Services	14 400	2 481	17,2%	1 300	9,0%	3 781	26,3%	-	,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	174 535	47 313	27,1%	43 707	25,0%	91 020	52,1%	26 089	24,7%	67,5%
Planning and Development	70 129	20 200	28,8%	14 453	20,6%	34 653	49,4%	7 240	24,1%	99,6%
Road Transport	103 436	27 112	26,2%	29 254	28,3%	56 367	54,5%	18 849	25,3%	55,2%
Environmental Protection	970	-	-	-	-	-	-	-	-	-
Trading Services	42 631	-	-	1 705	4,0%	1 705	4,0%	2 726	6,8%	(37,4%)
Energy sources	21 200	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	21 431	-	-	1 705	8,0%	1 705	8,0%	2 726	11,1%	(37,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 794 120	377 455	21,0%	317 410	17,7%	694 865	38,7%	204 830	21,6%	55,0%
Property rates	21 567	2 448	11,3%	3 628	16,8%	6 076	28,2%	3 543	27,7%	2,4%
Service charges	26 834	9 135	34,0%	7 170	26,7%	16 305	60,8%	5 948	42,0%	20,6%

Other revenue	407 280	1 538	4%	40 554	10,0%	42 092	10,3%	92 886	2,3%	(56,3%)
Transfers and Subsidies - Operational	1 234 010	325 272	26,4%	254 099	20,6%	579 371	47,0%	88 220	66,1%	188,0%
Transfers and Subsidies - Capital	57 083	34 013	59,6%	14 357	25,2%	48 370	84,7%	2 000	30,7%	617,9%
Interest	47 346	5 049	10,7%	(2 399)	(5,1%)	2 651	5,6%	12 234	52,3%	(119,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(786 878)	(115 178)	14,6%	(163 617)	20,8%	(278 794)	35,4%	(160 987)	15,1%	1,6%
Suppliers and employees	(786 878)	(115 178)	14,6%	(163 617)	20,8%	(278 794)	35,4%	(160 987)	15,1%	1,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 007 242	262 278	26,0%	153 793	15,3%	416 071	41,3%	43 843	33,4%	250,8%
Cash Flow from Investing Activities										
Receipts	24 000	238	1,0%	(26)	(,1%)	212	,9%	-	-	(100,0%)
Proceeds on disposal of PPE	24 000	238	1,0%	(26)	(,1%)	212	,9%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(283 896)	(49 794)	17,5%	(50 002)	17,6%	(99 796)	35,2%	(32 009)	19,1%	56,2%
Capital assets	(283 896)	(49 794)	17,5%	(50 002)	17,6%	(99 796)	35,2%	(32 009)	19,1%	56,2%
Net Cash from/(used) Investing Activities	(259 896)	(49 556)	19,1%	(50 028)	19,2%	(99 585)	38,3%	(32 009)	19,1%	56,3%
Cash Flow from Financing Activities										
Receipts	65	10	15,9%	7	11,0%	17	26,9%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	10	15,9%	7	11,0%	17	26,9%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	65	10	15,9%	7	11,0%	17	26,9%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	747 411	212 732	28,5%	103 772	13,9%	316 503	42,3%	11 834	49,1%	776,9%
Cash/cash equivalents at the year begin:	568 684	812 406	142,9%	1 020 823	179,5%	812 406	142,9%	845 163	130,4%	20,8%
Cash/cash equivalents at the year end:	1 316 095	1 021 116	77,6%	1 124 595	85,4%	1 124 595	85,4%	854 956	105,2%	31,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2	,1%	77	2,8%	114	4,0%	2 617	93,1%	2 809	,8%	525	18,7%	2 136	76,0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 750	1,5%	3 421	1,3%	3 335	1,3%	246 175	95,9%	256 680	55,1%	3 289	1,3%	36 158	14,1%
Receivables from Exchange Transactions - Waste Water Management	1	,3%	1	,3%	2	,4%	481	99,0%	486	,1%	4	,8%	76	15,7%
Receivables from Exchange Transactions - Waste Management	592	1,0%	527	,9%	507	,9%	55 310	97,1%	56 536	12,2%	60	,1%	248	,4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 232	1,5%	2 206	1,5%	2 176	1,5%	141 640	95,5%	148 254	31,8%	620	,4%	10 654	7,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	2,9%	22	2,6%	20	2,5%	763	92,0%	830	2%	-	-	2	,2%
Total By Income Source	6 601	1,4%	6 255	1,3%	6 153	1,3%	446 986	95,9%	465 995	100,0%	4 498	1,0%	49 275	10,6%
Debtors Age Analysis By Customer Group														
Organs of State	1 581	1,4%	1 489	1,3%	1 464	1,3%	106 987	95,9%	111 521	23,9%	4 498	4,0%	49 275	44,2%
Commercial	883	2,6%	694	2,1%	680	2,0%	31 432	93,3%	33 690	7,2%	-	-	-	-
Households	4 136	1,3%	4 072	1,3%	4 009	1,2%	308 567	96,2%	320 784	68,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 601	1,4%	6 255	1,3%	6 153	1,3%	446 986	95,9%	465 995	100,0%	4 498	1,0%	49 275	10,6%

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	539	97,3%	-	-	15	2,7%	-	-	554	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	539	97,3%	-	-	15	2,7%	-	-	554	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 040 348	401 564	38,6%	321 718	30,9%	723 282	69,5%	309 821	68,7%	3,8%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	49 944	9 396	18,8%	8 937	17,9%	18 334	36,7%	10 163	26,3%	(12,1%)
Service charges - Waste Water Management	288	796	276,5%	56	19,6%	853	296,1%	76	-	(26,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	95	197,8%	59	122,8%	154	320,5%	(1 183)	17,2%	(105,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 000	12 547	83,6%	8 767	58,4%	21 314	142,1%	8 539	84,9%	2,7%
Interest earned from Current and Non Current Assets	63 922	19 049	29,8%	15 655	24,5%	34 704	54,3%	16 554	60,1%	(5,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	84	-	84	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	911 146	359 681	39,5%	288 160	31,6%	647 840	71,1%	275 671	73,3%	4,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 208 191	209 070	17,3%	197 314	16,3%	406 383	33,6%	182 205	34,2%	8,3%
Employee related costs	495 324	88 171	17,8%	97 002	19,6%	185 173	37,4%	82 492	35,3%	17,6%
Remuneration of councillors	20 516	4 006	19,5%	4 226	20,6%	8 232	40,1%	4 676	41,8%	(9,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 631	4 603	4,4%	25 077	23,7%	29 680	28,1%	16 585	36,2%	51,2%
Debt impairment	32 616	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	126 850	22 365	17,6%	26 889	21,2%	49 254	38,8%	21 024	38,3%	27,9%
Interest	470	50	10,7%	44	9,4%	94	20,1%	103	22,0%	(57,4%)
Contracted services	181 789	49 917	27,5%	10 965	6,0%	60 882	33,5%	26 125	46,2%	(58,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	185 350	39 924	21,5%	33 111	17,9%	73 036	39,4%	31 210	39,2%	6,1%
Losses on disposal of Assets	10 344	33	0,3%	-	-	33	0,3%	(11)	-	(100,0%)
Other Losses	49 301	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(167 843)	192 494	-	124 404	-	316 899	-	127 617	-	-
Transfers and subsidies - capital (monetary allocations)	383 456	132 255	34,5%	177 045	46,2%	309 300	80,7%	137 680	60,9%	28,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 613	324 750	-	301 449	-	626 199	-	265 296	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	215 613	324 750	-	301 449	-	626 199	-	265 296	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 613	324 750	-	301 449	-	626 199	-	265 296	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 613	324 750	-	301 449	-	626 199	-	265 296	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	393 366	117 403	29,8%	209 848	53,3%	327 251	83,2%	167 158	64,3%	25,5%
National Government	335 316	111 626	33,3%	166 554	49,7%	278 180	83,0%	127 266	63,1%	30,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	335 316	111 626	33,3%	166 554	49,7%	278 180	83,0%	127 266	63,1%	30,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 050	5 777	10,0%	43 294	74,6%	49 071	84,5%	39 892	69,3%	8,5%
Capital Expenditure Functional	393 366	117 403	29,8%	209 848	53,3%	327 251	83,2%	167 158	64,3%	25,5%
Municipal governance and administration	12 650	109	0,9%	997	7,9%	1 105	8,7%	4 827	62,0%	(79,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 650	109	0,9%	997	7,9%	1 105	8,7%	4 827	62,0%	(79,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	380 716	117 295	30,8%	208 851	54,9%	326 146	85,7%	162 331	64,3%	28,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	375 716	117 295	31,2%	203 851	54,3%	321 146	85,5%	162 331	64,3%	25,6%
Waste Water Management	5 000	-	-	5 000	100,0%	5 000	100,0%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 517 516	554 205	36,5%	542 880	35,8%	1 097 085	72,3%	546 875	74,9%	(,7%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	49 944	5 017	10,0%	5 432	10,9%	10 449	20,9%	5 285	15,9%	2,8%

Other revenue	109 048	25 457	23.3%	45 598	41.8%	71 055	65.2%	39 009	64.2%	16.9%
Transfers and Subsidies - Operational	911 146	358 663	39.4%	287 045	31.5%	645 708	70.9%	272 685	72.8%	5.3%
Transfers and Subsidies - Capital	383 456	146 019	38.1%	189 150	49.3%	335 169	87.4%	213 341	95.5%	(11.3%)
Interest	63 922	19 049	29.8%	15 655	24.5%	34 704	54.3%	16 554	60.1%	(5.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 175 843)	(250 546)	21.3%	(231 293)	19.7%	(481 839)	41.0%	(236 338)	49.4%	(2.1%)
Suppliers and employees	(1 175 843)	(250 546)	21.3%	(231 293)	19.7%	(481 839)	41.0%	(236 338)	49.5%	(2.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	341 673	303 659	88.9%	311 587	91.2%	615 246	180.1%	310 536	128.2%	.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	(393 366)	(128 030)	32.5%	(198 407)	50.4%	(326 437)	83.0%	(152 595)	69.2%	30.0%
Capital assets	(393 366)	(128 030)	32.5%	(198 407)	50.4%	(326 437)	83.0%	(152 595)	69.2%	30.0%
Net Cash from/(used) Investing Activities	(393 366)	(128 030)	32.5%	(198 407)	50.4%	(326 437)	83.0%	(152 595)	69.2%	30.0%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(150)									
Repayment of borrowing	(150)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(150)									
Net Increase/(Decrease) in cash held	(51 843)	175 629	(338.8%)	113 180	(218.3%)	288 809	(557.1%)	157 941	392.8%	(28.3%)
Cash/cash equivalents at the year begin:	447 974	661 150	147.6%	836 779	186.8%	661 150	147.6%	752 306	109.9%	11.2%
Cash/cash equivalents at the year end:	396 131	836 779	211.2%	949 959	239.8%	949 959	239.8%	910 247	148.6%	4.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	204	-	17 136	1.7%	-	-	999 760	98.3%	1 017 100	99.6%	-	-	(5 302 070)	(521.3%)
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	7	2%	-	-	-	-	4 397	99.8%	4 404	4%	-	-	-	-
Total By Income Source	212	-	17 136	1.7%	-	-	1 004 156	98.3%	1 021 504	100.0%	-	-	(5 302 070)	(519.0%)
Debtors Age Analysis By Customer Group														
Organs of State	3	-	293	1.7%	-	-	17 096	98.3%	17 392	1.7%	-	-	(90 665)	(521.3%)
Commercial	10	-	805	1.7%	-	-	46 989	98.3%	47 804	4.7%	-	-	(249 197)	(521.3%)
Households	191	-	16 038	1.7%	-	-	935 675	98.3%	951 904	93.2%	-	-	(4 962 207)	(521.3%)
Other	7	2%	-	-	-	-	4 397	99.8%	4 404	4%	-	-	-	-
Total By Customer Group	212	-	17 136	1.7%	-	-	1 004 156	98.3%	1 021 504	100.0%	-	-	(5 302 070)	(519.0%)

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	618 057	142 719	23,1%	155 095	25,1%	297 815	48,2%	135 058	41,3%	14,8%	
Exchange Revenue											
Service charges - Electricity	145 635	26 002	17,9%	23 252	16,0%	49 254	33,8%	23 532	31,7%	(1,2%)	
Service charges - Water	59 889	9 180	15,3%	8 399	14,0%	17 579	29,4%	3 434	31,2%	144,8%	
Service charges - Waste Water Management	33 278	7 583	22,8%	7 761	23,3%	15 344	46,1%	6 957	48,8%	11,5%	
Service charges - Waste Management	20 116	4 412	21,9%	5 219	25,9%	9 631	47,9%	4 021	39,3%	29,8%	
Sale of Goods and Rendering of Services	1 861	129	6,9%	286	15,4%	415	22,3%	159	28,2%	79,9%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	54 370	16 487	30,3%	20 198	37,1%	36 685	67,5%	17 339	88,7%	16,5%	
Interest earned from Current and Non Current Assets	-	1 150	-	259	-	1 409	-	132	43,2%	95,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	675	132	19,5%	145	21,4%	276	41,0%	156	43,6%	(7,4%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 507	57	3,8%	33	2,2%	90	6,0%	86	4,5%	(61,5%)	
Non-Exchange Revenue											
Property rates	134 125	25 102	18,7%	37 629	28,1%	62 732	46,8%	38 101	64,9%	(1,2%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	914	(391)	(42,9%)	12	1,3%	(380)	(41,6%)	76	62,0%	(84,8%)	
Licences or permits	5 583	50	,9%	20	,4%	70	1,2%	4	,3%	438,6%	
Transfer and subsidies - Operational	160 105	52 827	33,0%	51 884	32,4%	104 711	65,4%	41 058	27,4%	26,4%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	601 405	108 593	18,1%	125 693	20,9%	234 286	39,0%	91 996	35,2%	36,6%	
Employment related costs	182 640	39 386	21,6%	40 266	22,0%	79 652	43,6%	36 748	44,4%	9,6%	
Remuneration of councillors	12 658	2 699	21,3%	2 663	21,0%	5 362	42,4%	773	39,5%	244,3%	
Bulk purchases - electricity	132 203	28 224	21,3%	24 371	18,4%	52 595	39,8%	17 122	37,3%	42,3%	
Inventory consumed	60 933	5 454	9,0%	14 024	23,0%	19 477	32,0%	20 423	40,9%	(31,3%)	
Debt impairment	31 271	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	44 420	-	-	-	-	-	-	-	-	-	
Interest	21 529	325	1,5%	213	1,0%	538	2,5%	6 412	28,4%	(96,7%)	
Contracted services	68 330	27 185	39,8%	34 841	51,0%	62 026	90,8%	6 408	57,8%	443,7%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-	-	-	
Operational costs	42 420	5 321	12,5%	9 316	22,0%	14 637	34,5%	4 110	19,7%	126,7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	16 652	34 126	-	29 402	-	63 528	-	43 061	-	-	
Transfers and subsidies - capital (monetary allocations)	111 465	-	-	-	-	-	-	3 620	3,4%	(100,0%)	
Transfers and subsidies - capital (in-kind)	47 000	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	175 117	34 126	-	29 402	-	63 528	-	46 681	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	175 117	34 126	-	29 402	-	63 528	-	46 681	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	175 117	34 126	-	29 402	-	63 528	-	46 681	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	175 117	34 126	-	29 402	-	63 528	-	46 681	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,3%	106,6%	
National Government	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,4%	106,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,4%	106,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,3%	106,6%	
Municipal governance and administration											
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety											
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	41 716	10 455	25,1%	7 932	19,0%	18 387	44,1%	1 920	12,2%	313,0%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	41 716	10 455	25,1%	7 932	19,0%	18 387	44,1%	1 920	12,2%	313,0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	67 764	6 180	9,1%	6 323	9,3%	12 503	18,5%	4 980	11,0%	27,0%	
Energy sources	20 000	6 180	30,9%	6 323	31,6%	12 503	62,5%	-	-	(100,0%)	
Water Management	47 764	-	-	-	-	-	-	2 042	4,8%	(100,0%)	
Waste Water Management	-	-	-	-	-	-	-	2 939	10,4%	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other											

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	639 889	160 886	25,1%	122 695	19,2%	283 582	44,3%	90 040	28,4%	36,3%	
Property rates	120 694	32 924	27,3%	20 185	16,7%	53 109	44,0%	19 999	52,5%	,9%	
Service charges	206 666	46 846	22,7%	31 081	15,0%	77 928	37,7%	31 286	33,9%	(,7%)	

Other revenue	40 957	20 841	50.9%	14 960	36.5%	35 801	87.4%	(5 317)	224.8%	(381.4%)
Transfers and Subsidies - Operational	160 108	60 276	37.6%	56 469	35.3%	116 745	72.9%	44 072	19.0%	28.1%
Transfers and Subsidies - Capital	111 465	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(567 954)	(102 584)	18.1%	(93 561)	16.5%	(196 145)	34.5%	(30 840)	23.2%	203.4%
Suppliers and employees	(546 425)	(102 584)	18.8%	(93 561)	17.1%	(196 145)	35.9%	(30 840)	23.6%	203.4%
Finance charges	(21 529)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 935	58 302	81.0%	29 134	40.5%	87 437	121.5%	59 201	(52.6%)	(50.8%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(109 480)	(19 166)	17.5%	(14 995)	13.7%	(34 161)	31.2%	(8 277)	24.5%	81.2%
Capital assets	(109 480)	(19 166)	17.5%	(14 995)	13.7%	(34 161)	31.2%	(8 277)	24.5%	81.2%
Net Cash from/(used) Investing Activities	(109 480)	(19 166)	17.5%	(14 995)	13.7%	(34 161)	31.2%	(8 277)	24.5%	81.2%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	(37 545)	39 137	(104.2%)	14 139	(37.7%)	53 276	(141.9%)	50 923	(11.8%)	(72.2%)
Cash/cash equivalents at the year begin:	193 960	41 837	21.6%	84 340	43.5%	41 837	21.6%	(23 689)	13 859.5%	(456.0%)
Cash/cash equivalents at the year end:	156 415	84 340	53.9%	98 479	63.0%	98 479	63.0%	27 234	(33.9%)	261.6%

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 319	1.2%	2 922	1.5%	2 299	1.2%	183 582	96.1%	191 123	17.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 535	7.8%	4 763	8.2%	3 107	5.4%	45 500	78.6%	57 905	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 731	4.3%	9 471	3.8%	9 377	3.8%	217 287	88.0%	246 865	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 472	1.7%	2 450	1.7%	2 329	1.6%	138 104	95.0%	145 356	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 589	1.8%	1 519	1.8%	1 448	1.7%	82 161	94.7%	86 717	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	345	100.0%	345	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 982	2.2%	6 931	2.2%	6 779	2.1%	297 891	93.5%	318 584	29.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	171	.5%	18	.1%	31 371	99.4%	31 561	2.9%	-	-	-	-
Total By Income Source	28 630	2.7%	28 228	2.6%	25 357	2.4%	996 241	92.4%	1 078 456	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	1 869	3.7%	1 736	3.5%	1 650	3.3%	44 864	89.5%	50 119	4.6%	-	-	-	-
Commercial	13 103	4.8%	13 709	5.0%	11 709	4.3%	235 263	85.9%	273 784	25.4%	-	-	-	-
Households	13 658	1.8%	12 783	1.7%	11 998	1.6%	716 114	94.9%	754 553	70.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 630	2.7%	28 228	2.6%	25 357	2.4%	996 241	92.4%	1 078 456	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	-	-	99	.1%	23 040	13.6%	145 717	86.3%	168 856	26.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 421	.7%	1 517	.3%	(1 108)	(.2%)	463 710	99.2%	467 540	73.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 421	.5%	1 615	.3%	21 932	3.4%	609 427	95.8%	636 396	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	904 210	279 085	30,9%	208 334	23,0%	487 418	53,9%	216 061	54,0%	(3,6%)
Exchange Revenue										
Service charges - Electricity	270 621	81 422	30,1%	36 205	13,4%	117 628	43,5%	55 913	38,6%	(35,2%)
Service charges - Water	73 956	18 148	24,5%	19 301	24,7%	36 449	49,3%	17 642	47,2%	2,6%
Service charges - Waste Water Management	31 974	8 577	26,8%	8 267	25,9%	16 844	52,7%	7 499	52,0%	10,2%
Service charges - Waste Management	26 500	6 790	25,6%	6 735	25,4%	13 525	51,0%	6 469	53,8%	4,1%
Sale of Goods and Rendering of Services	1 915	205	10,7%	120	6,3%	325	17,0%	521	49,1%	(77,0%)
Agency services	12 890	1 292	10,0%	1 612	12,5%	2 904	22,5%	3 308	63,5%	(51,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 227	14 369	26,5%	14 570	26,9%	28 939	53,4%	14 152	76,5%	3,0%
Interest earned from Current and Non Current Assets	7 592	2 881	37,9%	1 392	18,3%	4 273	56,3%	1 034	51,5%	34,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	839	102	12,2%	195	23,3%	298	35,5%	190	42,9%	3,0%
Licence and permits	-	315	-	-	-	315	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 776	458	16,5%	296	10,6%	753	27,1%	620	40,2%	(52,4%)
Non-Exchange Revenue										
Property rates	133 680	31 621	23,7%	29 772	22,3%	61 393	45,9%	25 795	44,8%	15,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 158	153	2,5%	603	9,8%	755	12,3%	360	285,2%	67,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 209	106 209	40,8%	84 803	32,6%	191 011	73,4%	76 901	71,9%	10,3%
Interest	20 874	6 543	31,3%	5 464	26,2%	12 007	57,5%	5 456	72,8%	1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	901 405	195 293	21,7%	248 274	27,5%	443 566	49,2%	207 454	48,7%	19,7%
Employee related costs	273 857	66 608	24,3%	69 587	25,4%	136 194	49,7%	64 513	46,0%	7,9%
Remuneration of councillors	16 063	3 550	22,1%	3 550	22,1%	7 100	44,2%	3 982	47,1%	(10,8%)
Bulk purchases - electricity	205 014	43 009	21,0%	46 228	22,5%	89 237	43,5%	41 370	51,5%	11,7%
Inventory consumed	58 351	8 176	14,0%	15 193	26,0%	23 368	40,0%	15 569	49,4%	(2,4%)
Debt impairment	52 323	9 854	18,8%	13 081	25,0%	22 934	43,8%	8 431	51,3%	55,1%
Depreciation and amortisation	95 671	20 173	21,1%	20 150	21,1%	40 323	42,1%	20 969	44,2%	(3,9%)
Interest	21 490	601	2,8%	813	3,8%	1 413	6,6%	1 217	12,8%	(33,2%)
Contracted services	83 590	17 204	20,6%	19 397	23,2%	36 601	43,8%	14 637	43,6%	32,5%
Transfers and subsidies	2 142	498	23,2%	33	1,5%	530	24,8%	1 366	167,4%	(97,6%)
Irrecoverable debts written off	15 500	-	-	38 556	248,8%	38 556	248,8%	15 557	259,3%	147,8%
Operational costs	77 405	25 621	33,1%	21 688	28,0%	47 308	61,1%	19 842	51,8%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 804	83 792	-	(39 940)	-	43 852	-	8 607	-	-
Transfers and subsidies - capital (monetary allocations)	117 238	19 989	17,0%	9 423	8,0%	29 412	25,1%	28 954	31,3%	(67,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	157 914	38 430	24,3%	49 157	31,1%	87 587	55,5%	43 934	34,3%	11,9%
National Government	117 238	33 183	28,3%	46 948	40,0%	80 131	68,3%	37 903	35,3%	23,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	117 238	33 183	28,3%	46 948	40,0%	80 131	68,3%	37 903	35,3%	23,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 676	5 247	12,9%	2 209	5,4%	7 456	18,3%	6 032	27,6%	(63,4%)
Capital Expenditure Functional	157 914	38 430	24,3%	49 157	31,1%	87 587	55,5%	43 934	34,3%	11,9%
Municipal governance and administration	6 790	292	4,3%	1 852	27,3%	2 143	31,6%	1 405	69,7%	31,8%
Executive and Council	-	-	-	55	-	55	-	394	86,4%	(86,1%)
Finance and administration	6 790	292	4,3%	1 797	26,5%	2 088	30,8%	1 011	57,8%	77,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 386	-	-	308	12,9%	308	12,9%	436	6,8%	(29,3%)
Community and Social Services	1 586	-	-	308	19,4%	308	19,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	372	6,2%	(100,0%)
Public Safety	800	-	-	-	-	-	-	64	212,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 158	15 769	28,6%	20 137	36,5%	35 905	65,1%	2 860	17,8%	604,1%
Planning and Development	2 000	-	-	-	-	-	-	-	-	2,7%
Road Transport	53 158	15 769	29,7%	20 137	37,9%	35 905	67,5%	2 860	21,9%	604,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	93 580	22 370	23,9%	26 860	28,7%	49 230	52,6%	39 233	38,0%	(31,5%)
Energy sources	9 503	1 220	12,8%	1 373	14,4%	2 593	27,3%	7 132	27,2%	(80,8%)
Water Management	68 583	18 562	27,1%	20 428	29,8%	38 989	56,8%	28 011	35,6%	(27,1%)
Waste Water Management	12 994	2 588	19,9%	5 060	38,9%	7 648	58,9%	4 091	77,7%	23,7%
Waste Management	2 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 008 396	598 630	59,4%	(74 292)	(7,4%)	524 337	52,0%	392 884	92,2%	(118,9%)
Property rates	96 082	10 269	10,7%	25 819	26,9%	36 088	37,6%	118 479	248,6%	(78,2%)
Service charges	419 891	57 419	13,7%	81 267	19,4%	138 685	33,0%	550 540	463,6%	(85,2%)

Other revenue	111 385	165 884	148.9%	(96 952)	(87.0%)	68 932	61.9%	68 725	901.0%	(241.1%)
Transfers and Subsidies - Operational	260 209	318 924	122.6%	(112 589)	(43.3%)	206 336	79.3%	(629 034)	(614.0%)	(82.1%)
Transfers and Subsidies - Capital	113 238	46 031	40.6%	28 046	24.8%	74 077	65.4%	233 923	167.3%	(68.0%)
Interest	7 592	102	1.3%	117	1.5%	219	2.9%	50 251	117.7%	(99.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(852 244)	(196 553)	23.1%	(189 611)	22.2%	(386 164)	45.3%	(249 552)	77.2%	(24.0%)
Suppliers and employees	(830 623)	(196 553)	23.7%	(189 611)	22.8%	(386 164)	46.5%	(249 552)	79.5%	(24.0%)
Finance charges	(21 490)	-	-	-	-	-	-	-	-	-
Transfers and grants	(131)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156 151	402 077	257.5%	(263 904)	(169.0%)	138 173	88.5%	143 332	131.3%	(284.1%)
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	(181 601)	(48 271)	26.6%	(40 792)	22.5%	(89 063)	49.0%	(49 149)	38.5%	(17.0%)
Capital assets	(181 601)	(48 271)	26.6%	(40 792)	22.5%	(89 063)	49.0%	(49 149)	38.5%	(17.0%)
Net Cash from/(used) Investing Activities	(181 601)	(48 271)	26.6%	(40 792)	22.5%	(89 063)	49.0%	(49 149)	38.5%	(17.0%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	(37)	-	56	-	19	-	(3)	-	(2 132.6%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(37)	-	56	-	19	-	(3)	-	(2 132.6%)
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		(37)		56		19		(3)		(2 132.6%)
Net Increase/(Decrease) in cash held	(25 450)	353 769	(1 390.1%)	(304 640)	1 197.0%	49 129	(193.0%)	94 181	829.1%	(423.5%)
Cash/cash equivalents at the year begin:	91 274	-	-	420 056	460.2%	-	-	228 246	84.0%	-
Cash/cash equivalents at the year end:	65 824	353 769	537.4%	115 417	175.3%	115 417	175.3%	322 426	262.5%	(64.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 072	6.8%	5 030	2.4%	4 637	2.2%	184 664	88.6%	208 402	24.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 427	12.4%	3 936	2.5%	2 975	1.9%	130 116	83.2%	156 454	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 677	7.5%	6 467	2.6%	5 612	2.3%	217 925	87.6%	248 680	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 615	6.0%	2 525	2.3%	2 229	2.0%	98 292	89.6%	109 662	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 480	4.6%	2 295	1.9%	1 997	1.7%	110 464	91.9%	120 235	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	1.0%	40	.5%	38	.5%	7 821	98.1%	7 975	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	297	5.4%	304	5.5%	154	2.8%	4 758	86.3%	5 513	.6%	-	-	-	-
Total By Income Source	64 643	7.5%	20 596	2.4%	17 642	2.1%	754 039	88.0%	856 921	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 859	8.7%	3 487	2.6%	3 340	2.5%	117 323	86.3%	136 010	15.9%	-	-	-	-
Commercial	4 677	15.7%	1 019	3.4%	771	2.6%	23 395	78.3%	29 862	3.5%	-	-	-	-
Households	47 822	7.0%	15 860	2.3%	13 403	1.9%	610 736	88.8%	687 822	80.3%	-	-	-	-
Other	285	8.8%	230	7.1%	128	4.0%	2 585	80.1%	3 228	.4%	-	-	-	-
Total By Customer Group	64 643	7.5%	20 596	2.4%	17 642	2.1%	754 039	88.0%	856 921	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 513	102.6%	-	-	-	-	(446)	(2.6%)	17 067	57.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 370	98.5%	79	1.5%	0	-	-	-	5 450	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 417	100.0%	3	-	-	-	-	-	7 419	24.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30 300	101.2%	82	.3%	0	-	(446)	(1.5%)	29 936	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	656 606	187 355	28,5%	187 417	28,5%	374 772	57,1%	150 115	53,3%	24,8%	
Exchange Revenue											
Service charges - Electricity	189 484	42 151	22,2%	53 670	28,3%	95 821	50,6%	44 900	51,7%	19,5%	
Service charges - Water	50 250	11 652	23,2%	9 851	19,6%	21 504	42,8%	10 560	34,9%	(6,7%)	
Service charges - Waste Water Management	26 128	6 258	24,0%	5 485	21,0%	11 743	44,9%	5 406	51,6%	1,5%	
Service charges - Waste Management	11 267	3 012	26,7%	2 697	23,9%	5 709	50,7%	2 580	52,3%	4,5%	
Sale of Goods and Rendering of Services	1 400	356	25,4%	250	17,8%	606	43,3%	317	43,3%	(21,1%)	
Agency services	6 000	1 562	26,0%	1 037	17,3%	2 598	43,3%	961	47,3%	7,8%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	15 389	3 119	20,3%	3 245	21,1%	6 365	41,4%	3 733	64,4%	(13,1%)	
Interest earned from Current and Non Current Assets	5 000	975	19,5%	1 462	29,2%	2 437	48,7%	924	81,6%	58,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 223	332	27,2%	342	28,0%	674	55,1%	287	51,2%	19,0%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 470	388	15,7%	934	37,8%	1 323	53,5%	252	13,8%	270,8%	
Non-Exchange Revenue											
Property rates	115 924	26 900	23,2%	28 240	24,4%	55 141	47,6%	27 156	44,0%	4,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	43 548	23 909	54,9%	25 571	58,7%	49 480	113,6%	(68)	35,4%	(37 801,5%)	
Licences or permits	3 447	605	17,5%	1 074	31,2%	1 679	48,7%	581	57,3%	84,8%	
Transfer and subsidies - Operational	151 036	62 211	41,2%	49 512	32,8%	111 723	74,0%	47 493	74,3%	4,3%	
Interest	17 045	3 575	21,0%	3 639	21,4%	7 215	42,3%	4 206	48,0%	(13,5%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 595	349	9,7%	406	11,3%	755	21,0%	826	-	(60,9%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	13 398	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	627 799	128 747	20,5%	156 266	24,9%	285 013	45,4%	135 538	44,6%	15,3%	
Employer related costs	181 826	42 028	23,1%	41 950	23,1%	83 978	46,2%	39 183	43,7%	7,1%	
Remuneration of councillors	9 715	2 047	21,1%	2 130	21,9%	4 177	43,0%	2 554	50,7%	(16,6%)	
Bulk purchases - electricity	178 230	52 703	29,6%	40 326	22,6%	93 028	52,2%	35 284	50,8%	14,3%	
Inventory consumed	36 309	7 966	21,9%	8 613	23,7%	16 579	45,7%	6 887	41,1%	25,1%	
Debt impairment	24 996	-	-	8 816	35,3%	8 816	35,3%	-	-	(100,0%)	
Depreciation and amortisation	44 944	-	-	20 961	46,6%	20 961	46,6%	27 883	69,9%	(24,8%)	
Interest	18 612	-	-	-	-	-	-	-	-	-	
Contracted services	84 683	12 273	14,5%	16 740	19,8%	29 013	34,3%	14 197	44,5%	17,9%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	48 485	11 731	24,2%	16 730	34,5%	28 461	58,7%	9 549	39,2%	75,2%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	28 807	58 608	-	31 151	-	89 759	-	14 577	-	-	
Transfers and subsidies - capital (monetary allocations)	151 051	56 907	37,7%	40 639	26,9%	97 547	64,6%	21 438	42,2%	89,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	152 011	49 629	32,6%	37 609	24,7%	87 239	57,4%	19 400	35,9%	93,9%	
National Government	131 349	48 702	37,1%	36 397	27,7%	85 099	64,8%	18 228	41,5%	99,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	131 349	48 702	37,1%	36 397	27,7%	85 099	64,8%	18 228	41,5%	99,7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	20 662	927	4,5%	1 212	5,9%	2 139	10,4%	1 172	7,3%	3,4%	
Capital Expenditure Functional	152 011	49 629	32,6%	37 609	24,7%	87 239	57,4%	19 400	35,9%	93,9%	
Municipal governance and administration	3 980	102	2,6%	-	-	102	2,6%	29	0,8%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	3 280	102	3,1%	-	-	102	3,1%	29	0,8%	(100,0%)	
Internal audit	300	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 561	-	-	86	5,5%	86	5,5%	39	72,4%	118,4%	
Community and Social Services	411	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	39	100,0%	(100,0%)	
Public Safety	1 150	-	-	86	7,5%	86	7,5%	-	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	28 950	6 992	24,2%	10 817	37,4%	17 810	61,5%	3 931	53,3%	175,2%	
Planning and Development	500	-	-	-	-	-	-	-	-	-	
Road Transport	28 450	6 992	24,6%	10 817	38,0%	17 810	62,6%	3 931	59,0%	175,2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	117 920	42 535	36,1%	26 706	22,6%	69 241	58,7%	15 402	33,8%	73,4%	
Energy sources	25 752	6 884	26,7%	4 374	17,0%	11 259	43,7%	1 092	9,9%	300,6%	
Water Management	57 338	22 375	39,0%	15 605	27,2%	37 980	66,2%	416	15,7%	3 652,2%	
Waste Water Management	28 213	12 073	42,8%	5 432	19,3%	17 504	62,0%	7 257	46,1%	(25,1%)	
Waste Management	6 616	1 203	18,2%	1 295	19,6%	2 497	37,7%	6 637	68,1%	(80,5%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	756 180	244 409	32,3%	214 386	28,4%	458 795	60,7%	185 068	62,1%	15,8%	
Property rates	104 332	23 314	22,3%	22 732	21,8%	46 046	44,1%	22 010	39,6%	3,3%	
Service charges	249 416	69 565	27,9%	71 270	28,6%	140 835	56,5%	68 633	62,0%	3,8%	

Other revenue	78 146	34 490	44.1%	22 019	28.2%	56 509	72.3%	14 088	42.3%	56.3%
Transfers and Subsidies - Operational	151 036	62 452	41.3%	48 884	32.4%	111 336	73.7%	47 279	74.7%	3.4%
Transfers and Subsidies - Capital	140 291	52 623	37.5%	47 204	33.6%	99 827	71.2%	31 000	81.1%	52.3%
Interest	32 960	1 966	6.0%	2 277	6.9%	4 243	12.9%	2 059	90.4%	10.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(559 147)	(159 237)	28.5%	(147 932)	26.5%	(307 169)	54.9%	(128 670)	56.2%	15.0%
Suppliers and employees	(559 147)	(159 237)	28.5%	(147 932)	26.5%	(307 169)	54.9%	(128 670)	56.2%	15.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	197 033	85 172	43.2%	66 454	33.7%	151 626	77.0%	56 398	89.1%	17.8%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(152 011)	(71 293)	46.9%	(40 479)	26.6%	(111 772)	73.5%	(20 981)	42.8%	92.9%
Capital assets	(152 011)	(71 293)	46.9%	(40 479)	26.6%	(111 772)	73.5%	(20 981)	42.8%	92.9%
Net Cash from/(used) Investing Activities	(152 011)	(71 293)	46.9%	(40 479)	26.6%	(111 772)	73.5%	(20 981)	42.8%	92.9%
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	45 022	13 879	30.8%	25 974	57.7%	39 854	88.5%	35 417	437.6%	(26.7%)
Cash/cash equivalents at the year begin:	25 270	52 852	209.1%	66 754	264.2%	52 852	209.1%	46 451	122.5%	43.7%
Cash/cash equivalents at the year end:	70 293	66 754	95.0%	92 728	131.9%	92 728	131.9%	81 868	244.0%	13.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 796	8.4%	2 597	3.7%	1 927	2.8%	59 011	85.1%	69 330	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 687	54.8%	1 188	4.8%	832	3.3%	9 291	37.2%	24 998	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 851	5.6%	4 328	3.1%	3 560	2.5%	124 908	88.8%	140 647	33.8%	(280)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 159	5.2%	1 238	3.0%	1 065	2.6%	37 017	89.2%	41 480	10.0%	(3)	-	-	-
Receivables from Exchange Transactions - Waste Management	960	5.9%	459	2.8%	381	2.3%	14 464	88.9%	16 264	3.9%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 447	2.1%	2 355	2.0%	2 335	2.0%	109 171	93.9%	116 308	27.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	936	12.7%	203	2.8%	76	1.0%	6 131	83.5%	7 346	1.8%	(272)	(3.7%)	-	-
Total By Income Source	33 835	8.1%	12 369	3.0%	10 177	2.4%	359 994	86.5%	416 375	100.0%	(557)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 688	15.5%	1 365	5.8%	1 114	4.7%	17 557	74.0%	23 724	5.7%	-	-	-	-
Commercial	19 745	11.5%	4 689	2.7%	3 594	2.1%	143 373	83.6%	171 400	41.2%	(43)	-	-	-
Households	10 402	4.7%	6 315	2.9%	5 470	2.5%	199 064	90.0%	221 251	53.1%	(513)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 835	8.1%	12 369	3.0%	10 177	2.4%	359 994	86.5%	416 375	100.0%	(557)	(.1%)	-	-

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	15 648	54.8%	-	-	-	-	12 889	45.2%	28 537	90.7%
Bulk Water	1 662	100.0%	-	-	-	-	-	-	1 662	5.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 273	100.0%	-	-	-	-	-	-	1 273	4.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 583	59.0%	-	-	-	-	12 889	41.0%	31 472	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 720 308	405 834	23,6%	473 727	27,5%	879 561	51,1%	384 304	52,8%	23,3%
Exchange Revenue										
Service charges - Electricity	489 694	100 782	20,6%	87 954	18,0%	188 735	38,5%	89 546	42,1%	(1,8%)
Service charges - Water	243 834	6 514	2,7%	69 710	28,6%	76 224	31,3%	49 392	48,3%	41,1%
Service charges - Waste Water Management	27 846	4 613	16,6%	5 051	18,1%	9 664	34,7%	9 889	35,7%	29,9%
Service charges - Waste Management	68 576	7 665	11,2%	7 371	10,7%	15 036	21,9%	7 004	30,3%	3,9%
Sale of Goods and Rendering of Services	4 811	1 022	21,3%	726	15,1%	1 749	36,3%	1 083	92,8%	(32,9%)
Agency services	13 541	-	-	-	-	-	-	-	-	-
Interest	1 430	10	0,7%	38	2,7%	49	3,4%	251	-	(84,7%)
Interest earned from Receivables	67 419	17 637	26,2%	19 727	29,3%	37 364	55,4%	17 012	65,6%	16,0%
Interest earned from Current and Non Current Assets	5 339	364	6,8%	631	11,8%	995	18,6%	168	27,3%	274,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 513	478	19,0%	675	26,8%	1 152	45,9%	751	57,5%	(10,1%)
Licence and permits	2 825	6	0,2%	8	0,3%	14	0,5%	650	-	(98,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 930	199	10,3%	149	7,7%	348	18,0%	610	35,0%	(75,5%)
Non-Exchange Revenue										
Property rates	126 216	29 137	23,1%	29 374	23,3%	58 512	46,4%	28 513	55,3%	3,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 036	2 179	107,0%	1 230	60,4%	3 408	167,4%	396	15,5%	210,4%
Licences or permits	34	66	194,7%	39	114,2%	105	308,9%	16	12,6%	142,3%
Transfer and subsidies - Operational	641 670	230 566	36,9%	246 382	38,4%	476 948	74,3%	180 526	64,7%	36,5%
Interest	19 512	4 595	23,6%	4 662	23,9%	9 257	47,4%	4 407	61,2%	5,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 082	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 634 881	409 645	25,1%	402 034	24,6%	811 679	49,6%	412 858	49,4%	(2,6%)
Employee related costs	416 172	102 428	24,6%	104 894	25,2%	207 322	49,8%	104 660	48,5%	2%
Remuneration of councillors	28 243	6 366	22,5%	6 220	22,0%	12 587	44,6%	-	-	(100,0%)
Bulk purchases - electricity	362 128	87 056	24,0%	93 088	25,7%	180 145	49,7%	51 361	41,0%	81,2%
Inventory consumed	91 373	25 223	27,6%	19 960	21,8%	45 183	49,4%	22 329	42,9%	(10,6%)
Debt impairment	112 919	-	-	-	-	-	-	-	-	8,9%
Depreciation and amortisation	97 992	31 425	32,1%	30 914	31,5%	62 339	63,6%	-	-	(100,0%)
Interest	2 801	13	0,5%	3 380	120,6%	3 393	121,1%	435	33,2%	676,9%
Contracted services	275 205	110 820	40,3%	65 935	24,0%	176 755	64,2%	112 279	62,6%	(41,3%)
Transfers and subsidies	26 669	60	0,2%	39	0,1%	98	0,4%	255	12,0%	(84,8%)
Irrecoverable debts written off	32 270	6 924	21,5%	7 616	23,6%	14 540	45,1%	98 799	840,0%	(92,3%)
Operational costs	189 108	39 330	20,8%	69 987	37,0%	109 318	57,8%	22 740	48,7%	207,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	85 427	(3 811)	-	71 694	-	67 883	-	(28 555)	-	-
Transfers and subsidies - capital (monetary allocations)	400 566	105 196	26,3%	108 828	27,2%	214 024	53,4%	73 948	52,1%	47,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	485 993	101 385	-	180 522	-	281 907	-	45 393	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	485 993	101 385	-	180 522	-	281 907	-	45 393	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	485 993	101 385	-	180 522	-	281 907	-	45 393	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	485 993	101 385	-	180 522	-	281 907	-	45 393	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	440 756	128 827	29,2%	104 173	23,6%	233 000	52,9%	92 606	55,1%	12,5%
National Government	400 566	83 692	20,9%	104 173	26,0%	187 865	46,9%	92 321	55,3%	12,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	400 566	83 692	20,9%	104 173	26,0%	187 865	46,9%	92 321	55,3%	12,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 190	45 135	112,3%	-	-	45 135	112,3%	285	19,0%	(100,0%)
Capital Expenditure Functional	440 756	128 827	29,2%	104 173	23,6%	233 000	52,9%	92 606	55,1%	12,5%
Municipal governance and administration	2 190	45 135	2 060,9%	-	-	45 135	2 060,9%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 190	45 135	2 060,9%	-	-	45 135	2 060,9%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 861	2 078	30,3%	-	-	2 078	30,3%	425	6,3%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 861	2 078	30,3%	-	-	2 078	30,3%	425	6,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 905	23 991	51,1%	8 554	18,2%	32 545	69,4%	12 157	52,3%	(29,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	46 905	23 991	51,1%	8 554	18,2%	32 545	69,4%	12 157	52,3%	(29,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	384 800	57 623	15,0%	95 619	24,8%	153 242	39,8%	80 024	58,6%	19,5%
Energy sources	88 013	16 372	18,6%	7 077	8,0%	23 450	26,6%	9 641	44,3%	(26,6%)
Water Management	220 551	36 832	16,7%	75 709	34,3%	112 541	51,0%	65 583	60,2%	15,4%
Waste Water Management	76 236	4 419	5,8%	12 833	16,8%	17 252	22,6%	4 800	63,6%	167,3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 114 229	527 321	24,9%	603 023	28,5%	1 130 345	53,5%	388 730	53,8%	55,1%
Property rates	145 043	18 649	12,9%	19 594	13,5%	38 243	26,4%	16 103	26,7%	21,7%
Service charges	757 518	107 129	14,1%	126 885	16,8%	234 013	30,9%	95 240	24,2%	33,2%

Other revenue	85 856	65 955	76.8%	59 680	69.5%	125 635	146.3%	16 565	351.0%	260.3%
Transfers and Subsidies - Operational	641 670	261 262	40.7%	213 010	33.2%	474 272	73.9%	203 915	74.0%	4.5%
Transfers and Subsidies - Capital	400 566	73 268	18.3%	182 490	45.6%	255 758	63.8%	56 410	70.7%	223.5%
Interest	83 576	1 058	1.3%	1 364	1.6%	2 423	2.9%	498	4.3%	173.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 411 525)	(330 031)	23.4%	(267 542)	19.0%	(597 573)	42.3%	(211 851)	38.7%	26.3%
Suppliers and employees	(1 382 054)	(330 031)	23.9%	(267 542)	19.4%	(597 573)	43.2%	(211 851)	38.8%	26.3%
Finance charges	(2 801)	-	-	-	-	-	-	-	-	-
Transfers and grants	(26 669)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	702 704	197 290	28.1%	335 481	47.7%	532 771	75.8%	176 879	116.0%	89.7%
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	(440 756)	(94 628)	21.5%	(112 600)	25.5%	(207 228)	47.0%	(101 327)	58.2%	11.1%
Capital assets	(440 756)	(94 628)	21.5%	(112 600)	25.5%	(207 228)	47.0%	(101 327)	58.2%	11.1%
Net Cash from/(used) Investing Activities	(440 756)	(94 628)	21.5%	(112 600)	25.5%	(207 228)	47.0%	(101 327)	58.9%	11.1%
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	261 949	102 663	39.2%	222 881	85.1%	325 543	124.3%	75 552	1 875.0%	195.0%
Cash/cash equivalents at the year begin:	13 480	14 652	108.7%	120 086	890.9%	14 652	108.7%	134 449	(10.7%)	(10.7%)
Cash/cash equivalents at the year end:	275 428	120 086	43.6%	342 966	124.5%	342 966	124.5%	210 001	407.5%	63.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40 769	5.5%	39 427	5.3%	37 708	5.1%	626 928	84.2%	744 832	40.6%	10 925	1.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 696	15.2%	14 500	8.3%	6 812	3.9%	127 067	72.6%	175 076	9.5%	19 832	11.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 128	3.5%	6 495	2.5%	5 255	2.0%	242 323	92.1%	263 201	14.3%	(4 244)	(1.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 050	2.5%	1 476	1.8%	1 196	1.5%	76 025	94.2%	80 746	4.4%	(691)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Management	2 499	2.2%	2 020	1.8%	1 775	1.6%	105 078	94.3%	111 372	6.1%	(3 238)	(2.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	19.1%	5	8.9%	3	4.9%	38	67.0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 481	1.8%	8 189	1.8%	8 010	1.7%	434 821	94.6%	469 500	25.0%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	1.0%	165	17.8%	345	37.1%	409	44.1%	928	.1%	(1 826)	(196.8%)	-	-
Total By Income Source	89 643	4.9%	72 277	3.9%	61 103	3.3%	1 612 689	87.9%	1 835 712	100.0%	20 755	1.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 566	2.7%	4 158	2.4%	2 789	1.6%	158 361	93.2%	169 864	9.3%	2 229	1.3%	-	-
Commercial	21 745	15.5%	9 821	7.0%	5 732	4.1%	103 426	73.5%	140 725	7.7%	12 102	8.6%	-	-
Households	63 341	4.2%	58 298	3.8%	52 582	3.4%	1 350 902	88.6%	1 525 123	83.1%	6 423	.4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	89 643	4.9%	72 277	3.9%	61 103	3.3%	1 612 689	87.9%	1 835 712	100.0%	20 755	1.1%	-	-

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	32 808	14.8%	36 773	16.5%	35 777	16.1%	116 839	52.6%	222 197	64.5%
Bulk Water	-	-	5 908	64.9%	3 194	35.1%	-	-	9 102	2.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 796	8.7%	13 220	11.7%	13 072	11.6%	76 848	68.0%	112 935	32.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	42 604	12.4%	55 900	16.2%	52 043	15.1%	193 687	56.3%	344 234	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 000 924	258 055	25,8%	237 674	23,7%	495 729	49,5%	205 652	46,3%	15,6%
Exchange Revenue										
Service charges - Electricity	335 589	80 888	24,1%	74 487	22,2%	155 374	46,3%	64 834	41,1%	14,9%
Service charges - Water	131 310	18 861	14,4%	21 181	16,1%	40 042	30,5%	25 905	42,3%	(18,2%)
Service charges - Waste Water Management	56 877	12 951	22,8%	12 119	21,3%	25 070	44,1%	12 528	46,3%	(3,3%)
Service charges - Waste Management	33 231	9 299	28,0%	8 543	25,7%	17 842	53,7%	7 365	46,3%	16,0%
Sale of Goods and Rendering of Services	4 027	539	13,4%	775	19,2%	1 313	32,6%	601	32,8%	29,0%
Agency services	3 574	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 326	16 735	19,4%	28 292	32,8%	45 026	52,2%	22 558	53,7%	25,4%
Interest earned from Current and Non Current Assets	1 204	608	50,5%	762	63,3%	1 370	113,8%	421	74,4%	80,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	581	39	6,8%	117	20,1%	156	26,9%	93	22,6%	25,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 539	775	14,0%	443	8,0%	1 218	22,0%	558	36,1%	(20,6%)
Non-Exchange Revenue										
Property rates	160 352	45 220	28,2%	40 845	25,5%	86 065	53,7%	15 093	29,0%	170,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 649	27	2,3%	266	2,3%	293	2,5%	2 741	57,9%	(90,3%)
Licences or permits	893	3 620	405,2%	123	13,8%	3 744	419,0%	(1 583)	(35,9%)	(107,8%)
Transfer and subsidies - Operational	169 775	68 493	40,3%	49 723	29,3%	118 216	69,6%	54 538	74,1%	(8,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	979 049	321 872	32,9%	265 489	27,1%	587 361	60,0%	193 112	42,0%	37,5%
Employee related costs	262 625	70 481	26,8%	71 431	27,2%	141 912	54,0%	66 173	46,9%	7,9%
Remuneration of councillors	18 895	3 377	17,9%	3 361	17,8%	6 738	35,7%	3 385	47,9%	(7%)
Bulk purchases - electricity	303 113	65 557	21,6%	90 607	29,9%	156 165	51,5%	46 925	40,4%	93,1%
Inventory consumed	32 187	6 122	19,0%	8 641	26,8%	14 763	45,9%	7 195	43,0%	20,1%
Debt impairment	98 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 200	9 213	17,7%	13 820	26,5%	23 033	44,1%	13 221	52,7%	4,5%
Interest	6 262	16 556	264,4%	27 441	438,2%	43 997	702,6%	928	100,9%	2 855,7%
Contracted services	139 340	37 623	27,0%	36 134	25,9%	73 757	52,9%	37 288	67,7%	(3,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	66 425	112 942	170,0%	14 054	21,2%	126 996	191,2%	18 017	48,0%	(22,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 875	(63 817)	-	(27 815)	-	(91 632)	-	12 540	-	-
Transfers and subsidies - capital (monetary allocations)	183 427	13 151	7,2%	23 683	12,9%	36 834	20,1%	57 600	45,3%	(58,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	205 302	(50 666)	-	(4 131)	-	(54 798)	-	70 140	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	205 302	(50 666)	-	(4 131)	-	(54 798)	-	70 140	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	205 302	(50 666)	-	(4 131)	-	(54 798)	-	70 140	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	205 302	(50 666)	-	(4 131)	-	(54 798)	-	70 140	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	202 997	19 409	9,6%	29 251	14,4%	48 660	24,0%	48 162	35,4%	(39,3%)
National Government	183 427	19 409	10,6%	29 110	15,9%	48 519	26,5%	44 761	37,0%	(35,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183 427	19 409	10,6%	29 110	15,9%	48 519	26,5%	44 761	37,0%	(35,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 571	-	-	141	7%	141	7%	3 402	20,0%	(95,9%)
Capital Expenditure Functional	202 997	19 409	9,6%	29 251	14,4%	48 660	24,0%	48 162	35,4%	(39,3%)
Municipal governance and administration	15 450	-	-	141	9%	141	9%	3 402	20,0%	(95,9%)
Executive and Council	15 450	-	-	141	9%	141	9%	3 402	20,0%	(95,9%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 521	1 743	20,5%	5 621	66,0%	7 365	86,4%	641	4,9%	777,3%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 521	1 743	20,5%	5 621	66,0%	7 365	86,4%	641	4,9%	777,3%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 268	12 204	46,5%	18 854	71,8%	31 058	118,2%	18 930	100,7%	(4%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	25 268	12 204	48,3%	18 854	74,6%	31 058	122,9%	18 930	100,7%	(4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	152 758	5 462	3,6%	4 635	3,0%	10 097	6,6%	25 191	22,0%	(81,6%)
Energy sources	16 000	1 398	8,7%	6 081	38,0%	7 478	46,7%	3 643	34,9%	66,9%
Water Management	71 406	3 639	5,1%	(1 939)	(2,7%)	1 700	2,4%	20 235	33,1%	(109,6%)
Waste Water Management	52 994	425	0,8%	-	-	425	0,8%	1 312	4,9%	(100,0%)
Waste Management	12 358	-	-	493	4,0%	493	4,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 035 271	251 847	24,3%	199 578	19,3%	451 425	43,6%	226 130	50,8%	(11,7%)
Property rates	120 264	26 261	21,8%	29 569	24,6%	55 830	46,4%	29 474	53,4%	3%
Service charges	473 800	105 315	22,2%	97 204	20,5%	202 518	42,7%	94 183	45,6%	3,2%

Other revenue	26 374	5 136	19.5%	7 194	27.3%	12 330	46.8%	15 665	41.8%	(54.1%)
Transfers and Subsidies - Operational	169 775	70 617	41.6%	48 992	28.9%	119 609	70.5%	52 275	73.7%	(6.3%)
Transfers and Subsidies - Capital	183 427	43 973	24.0%	15 890	8.7%	59 862	32.6%	34 146	45.2%	(53.5%)
Interest	61 631	546	.9%	729	1.2%	1 275	2.1%	387	71.4%	88.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(828 848)	(69 988)	8.4%	(32 863)	4.0%	(102 851)	12.4%	(70 484)	20.5%	(53.4%)
Suppliers and employees	(822 586)	(69 988)	8.5%	(32 863)	4.0%	(102 851)	12.5%	(70 484)	20.7%	(53.4%)
Finance charges	(6 262)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	206 422	181 859	88.1%	166 714	80.8%	348 573	168.9%	155 646	169.0%	7.1%
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	(202 997)	(25 241)	12.4%	(36 741)	18.1%	(61 983)	30.5%	(55 313)	41.1%	(33.6%)
Capital assets	(202 997)	(25 241)	12.4%	(36 741)	18.1%	(61 983)	30.5%	(55 313)	41.1%	(33.6%)
Net Cash from/(used) Investing Activities	(202 997)	(25 241)	12.4%	(36 741)	18.1%	(61 983)	30.5%	(55 313)	41.1%	(33.6%)
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	3 425	156 618	4 572.6%	129 973	3 794.7%	286 591	8 367.3%	100 334	1 738.8%	29.5%
Cash/cash equivalents at the year begin:	22 191	33 669	151.7%	188 548	849.6%	33 669	151.7%	198 395	(205.1%)	(5.0%)
Cash/cash equivalents at the year end:	25 616	188 548	736.0%	318 521	1 243.4%	318 521	1 243.4%	298 456	507.3%	6.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 919	2.3%	7 336	1.9%	6 543	1.7%	367 420	94.2%	390 218	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 220	11.3%	7 104	5.6%	6 219	4.9%	98 768	78.2%	126 311	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 566	3.9%	7 142	2.4%	5 962	2.0%	274 523	91.8%	299 194	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 991	2.9%	3 070	2.2%	2 852	2.0%	129 851	92.9%	139 765	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 874	3.1%	2 204	2.4%	2 052	2.2%	84 703	92.2%	91 833	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 780	2.3%	10 552	2.3%	10 299	2.2%	434 121	93.2%	465 751	30.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	.3%	717	2.3%	46	.2%	29 737	97.2%	30 602	2.0%	(225 079)	(735.5%)	-	-
Total By Income Source	52 452	3.4%	38 126	2.5%	33 974	2.2%	1 419 122	91.9%	1 543 674	100.0%	(225 079)	(14.6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 143	5.2%	2 861	2.9%	3 727	3.8%	86 798	88.1%	98 530	6.4%	(11)	-	-	-
Commercial	19 059	5.0%	10 911	2.9%	8 349	2.2%	341 322	89.9%	379 640	24.6%	(812)	(.2%)	-	-
Households	28 250	2.7%	24 354	2.3%	21 898	2.1%	991 003	93.0%	1 065 504	69.0%	(224 257)	(21.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52 452	3.4%	38 126	2.5%	33 974	2.2%	1 419 122	91.9%	1 543 674	100.0%	(225 079)	(14.6%)	-	-

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	47 155	3.1%	33 934	2.2%	27 155	1.8%	1 411 919	92.9%	1 520 164	96.0%
Bulk Water	-	-	-	-	-	-	22 856	100.0%	22 856	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 088	20.3%	2 921	7.3%	328	.8%	28 416	71.5%	39 752	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	55 243	3.5%	36 855	2.3%	27 483	1.7%	1 463 191	92.4%	1 582 772	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	4 198	704	16,8%	738	17,6%	1 442	34,3%	872	94,4%	(15,4%)
Transfers and Subsidies - Operational	164 821	69 028	41,9%	78 231	47,5%	147 258	89,3%	51 816	74,3%	51,0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	3 613	-	-	121	3,4%	121	3,4%	483	37,9%	(74,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(172 649)	(49 708)	28,8%	(56 655)	32,8%	(106 364)	61,6%	(51 944)	52,9%	9,1%
Suppliers and employees	(172 649)	(49 708)	28,8%	(56 655)	32,8%	(106 364)	61,6%	(51 944)	52,9%	9,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17)	20 023	(116 896,1%)	22 434	(130 971,7%)	42 457	(247 867,8%)	1 226	(91,6%)	1 730,0%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55)									
Capital assets	(55)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55)									
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities										
Net Increase/(Decrease) in cash held	(72)	20 023	(27 760,2%)	22 434	(31 102,8%)	42 457	(58 863,0%)	1 226	(91,6%)	1 730,0%
Cash/cash equivalents at the year begin:	5 929	218	3,7%	20 224	341,1%	218	3,7%	26 047	(22,4%)	
Cash/cash equivalents at the year end:	5 857	20 224	345,3%	42 658	728,3%	42 658	728,3%	27 273	(114,2%)	56,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	100,0%	-	-	-	-	-	-	0	3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	70,6%	13	29,4%	-	-	-	-	45	99,7%	-	-	-	-
Total By Income Source	32	70,7%	13	29,3%	-	-	-	-	46	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	32	70,7%	13	29,3%	-	-	-	-	46	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32	70,7%	13	29,3%	-	-	-	-	46	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	414 464	129 157	31,2%	114 510	27,6%	243 667	58,8%	157 898	68,1%	(27,5%)	
Exchange Revenue											
Service charges - Electricity	104 222	22 848	21,9%	26 258	25,2%	49 106	47,1%	34 927	55,2%	(24,8%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	6 594	1 616	24,5%	1 682	25,5%	3 288	50,0%	2 106	50,0%	(20,1%)	
Sale of Goods and Rendering of Services	333	77	23,0%	73	22,0%	150	45,1%	62	29,3%	17,9%	
Agency services	6 379	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 504	450	29,9%	456	30,3%	906	60,2%	575	13,7%	(20,7%)	
Interest earned from Current and Non Current Assets	28 606	5 343	18,7%	4 528	15,8%	9 871	34,5%	9 904	49,0%	(54,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	100	19	18,8%	1	7%	19	19,5%	20	27,1%	(96,6%)	
Licence and permits	11	107	967,3%	-	-	107	967,3%	2 730	25 765,5%	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	497	49	9,9%	166	33,5%	216	43,4%	16 246	3 414,2%	(99,0%)	
Non-Exchange Revenue											
Property rates	49 415	12 124	24,5%	12 074	24,4%	24 198	49,0%	18 481	54,8%	(34,7%)	
Surcharges and Taxes	-	251	-	271	-	522	-	-	-	(100,0%)	
Fines, penalties and forfeits	131	70	53,1%	185	141,1%	254	194,2%	31	38,4%	498,5%	
Licences or permits	84	5	5,7%	6	7,3%	11	13,0%	46	46	(86,7%)	
Transfer and subsidies - Operational	206 079	84 341	40,9%	67 150	32,6%	151 491	73,5%	69 091	74,5%	(2,8%)	
Interest	10 510	1 859	17,7%	1 660	15,8%	3 519	33,5%	3 678	57,9%	(54,9%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	456 261	100 607	22,1%	79 046	17,3%	179 653	39,4%	147 730	43,0%	(46,5%)	
Employment related costs	124 461	32 236	25,9%	31 010	24,9%	63 245	50,8%	46 194	46,9%	(32,9%)	
Remuneration of councillors	15 929	3 366	21,1%	3 740	23,5%	7 106	44,6%	6 200	46,5%	(39,7%)	
Bulk purchases - electricity	60 555	16 710	27,6%	12 385	20,5%	29 094	48,0%	23 654	58,6%	(47,6%)	
Inventory consumed	3 591	557	15,5%	140	3,9%	696	19,4%	978	35,3%	(85,7%)	
Debt impairment	17 639	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	67 700	16 160	23,9%	10 688	15,8%	26 848	39,7%	20 750	39,3%	(48,5%)	
Interest	2 940	261	8,9%	132	4,5%	393	13,4%	675	29,1%	(80,4%)	
Contracted services	87 289	18 782	21,5%	8 554	9,8%	27 337	31,3%	20 121	32,7%	(57,5%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	76 156	12 536	16,5%	12 397	16,3%	24 933	32,7%	29 158	50,7%	(57,5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(41 798)	28 550	-	35 465	-	64 015	-	10 169	-	-	
Transfers and subsidies - capital (monetary allocations)	47 211	17 082	36,2%	-	-	17 082	36,2%	21 798	63,6%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	149 432	21 553	14,4%	14 759	9,9%	36 312	24,3%	29 336	44,5%	(49,7%)	
National Government	45 182	10 571	23,4%	4 957	11,0%	15 528	34,4%	20 474	59,7%	(75,8%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	45 182	10 571	23,4%	4 957	11,0%	15 528	34,4%	20 474	59,7%	(75,8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	104 250	10 983	10,5%	9 802	9,4%	20 785	19,9%	8 862	27,5%	10,6%	
Capital Expenditure Functional	149 432	21 553	14,4%	14 759	9,9%	36 312	24,3%	29 336	44,5%	(49,7%)	
Municipal governance and administration	9 680	-	-	962	10,1%	962	10,1%	45	,4%	2 106,5%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	9 680	-	-	962	10,1%	962	10,1%	45	,4%	2 106,5%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	860	-	-	-	-	-	-	-	-	-	
Community and Social Services	860	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	105 707	21 553	20,4%	13 657	12,9%	35 211	33,3%	20 137	51,5%	(32,2%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	105 707	21 553	20,4%	13 657	12,9%	35 211	33,3%	20 137	51,5%	(32,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	33 185	-	-	120	,4%	120	,4%	9 154	57,9%	(98,7%)	
Energy sources	23 685	-	-	120	,5%	120	,5%	444	12,3%	(73,1%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	9 500	-	-	-	-	-	-	8 710	362,9%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	438 036	171 335	39,1%	118 310	27,0%	289 645	66,1%	156 508	69,0%	(24,4%)	
Property rates	43 000	9 542	22,2%	9 955	23,2%	19 497	45,3%	11 918	38,8%	(16,5%)	
Service charges	99 137	27 827	28,1%	29 015	29,3%	56 843	57,3%	39 616	60,1%	(26,8%)	

Other revenue	14 003	14 546	103.9%	3 477	24.8%	18 023	128.7%	22 609	225.0%	(84.6%)
Transfers and Subsidies - Operational	208 118	87 344	42.0%	67 883	32.6%	155 227	74.6%	71 366	74.6%	(4.9%)
Transfers and Subsidies - Capital	45 172	32 075	71.0%	7 980	17.7%	40 055	88.7%	11 000	79.6%	(27.5%)
Interest	28 606	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(371 277)	(104 075)	28.0%	(62 408)	16.8%	(166 482)	44.8%	(127 518)	54.6%	(51.1%)
Suppliers and employees	(368 337)	(104 075)	28.3%	(62 408)	16.9%	(166 482)	45.2%	(127 518)	55.0%	(51.1%)
Finance charges	(2 940)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 759	67 260	100.7%	55 903	83.7%	123 163	184.5%	28 990	124.7%	92.8%
Cash Flow from Investing Activities										
Receipts		44		161		205				(100.0%)
Proceeds on disposal of PPE	-	44	-	161	-	205	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(149 432)	(28 423)	19.0%	(15 601)	10.4%	(44 024)	29.5%	(29 760)	46.5%	(47.6%)
Capital assets	(149 432)	(28 423)	19.0%	(15 601)	10.4%	(44 024)	29.5%	(29 760)	46.5%	(47.6%)
Net Cash from/(used) Investing Activities	(149 432)	(28 379)	19.0%	(15 440)	10.3%	(43 819)	29.3%	(29 760)	46.5%	(48.1%)
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	(82 673)	38 881	(47.0%)	40 462	(48.9%)	79 344	(96.0%)	(771)	(2 325.3%)	(5 351.2%)
Cash/cash equivalents at the year begin:	304 545	326 858	107.3%	349 497	114.8%	326 858	107.3%	368 859	126.9%	(5.2%)
Cash/cash equivalents at the year end:	221 873	349 497	157.5%	389 960	175.8%	389 960	175.8%	368 176	157.0%	5.9%

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	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total										

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	770 483	237 574	30,8%	256 816	33,3%	494 390	64,2%	190 255	55,3%	35,0%
Exchange Revenue										
Service charges - Electricity	164 683	41 181	25,0%	45 285	27,5%	86 446	52,5%	33 060	51,1%	36,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 866	3 294	15,1%	3 321	15,2%	6 616	30,3%	3 331	53,2%	(3%)
Sale of Goods and Rendering of Services	1 897	423	22,3%	309	16,3%	732	38,6%	701	52,9%	(55,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 829	1 047	37,0%	1 011	35,7%	2 058	72,7%	1 014	19,3%	(3%)
Interest earned from Current and Non Current Assets	6 656	2 962	44,5%	2 032	30,5%	4 994	75,0%	1 095	34,4%	85,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 467	237	16,1%	288	19,7%	525	35,8%	284	15,5%	1,7%
Licence and permits	6 916	1 906	27,6%	1 633	23,6%	3 539	51,2%	1 443	43,6%	13,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	752	0	-	3	4%	3	4%	17	2,4%	(84,3%)
Non-Exchange Revenue										
Property rates	63 085	16 252	25,8%	16 316	25,9%	32 568	51,6%	14 589	43,0%	11,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	104 744	7 939	7,6%	54 266	51,8%	62 204	59,4%	4 413	7,7%	1 129,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	381 926	158 072	41,4%	128 044	33,5%	286 115	74,9%	127 377	74,9%	5%
Interest	13 664	4 261	31,2%	4 321	31,6%	8 582	62,8%	3 489	70,4%	23,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	7	-	7	-	17	-	(58,2%)
Other Gains	(2)	-	-	-	-	-	-	(574)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	753 260	156 803	20,8%	207 796	27,6%	364 599	48,4%	160 338	44,3%	29,6%
Employment related costs	209 467	52 779	25,2%	61 107	29,2%	113 886	54,4%	55 601	47,3%	9,9%
Remuneration of councillors	30 966	6 846	22,1%	6 906	22,3%	13 752	44,4%	7 651	49,7%	(9,7%)
Bulk purchases - electricity	150 170	29 039	19,3%	35 423	23,6%	64 463	42,9%	29 809	58,4%	18,8%
Inventory consumed	25 092	4 853	19,3%	6 552	26,1%	11 405	45,5%	10 650	62,8%	(38,5%)
Debt impairment	88 634	-	-	12 786	14,4%	12 786	14,4%	-	-	(100,0%)
Depreciation and amortisation	64 315	14 811	23,0%	14 858	23,1%	29 669	46,1%	16 310	54,5%	(8,9%)
Interest	5 962	173	2,9%	492	8,3%	666	11,2%	246	97,6%	100,3%
Contracted services	92 371	27 463	29,7%	27 011	29,2%	54 474	59,0%	18 436	57,1%	46,5%
Transfers and subsidies	13 645	2 139	15,7%	2 127	15,6%	4 266	31,3%	3 175	51,2%	(33,0%)
Irrecoverable debts written off	681	384	56,4%	19 337	2 841,1%	19 721	2 897,6%	843	18,4%	2 195,1%
Operational costs	71 913	18 315	25,5%	21 195	29,5%	39 511	54,9%	17 594	59,2%	20,5%
Losses on disposal of Assets	44	-	-	-	-	-	-	23	46,1%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 223	80 771	-	49 020	-	129 791	-	29 917	-	-
Transfers and subsidies - capital (monetary allocations)	92 090	31 925	34,7%	24 335	26,4%	56 259	61,1%	23 970	74,0%	1,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	98 829	27 784	28,1%	23 433	23,7%	51 217	51,8%	30 144	61,8%	(22,3%)
National Government	92 090	27 111	29,4%	21 473	23,3%	48 584	52,8%	27 683	67,3%	(22,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	107	29,6%	(100,0%)
Transfers recognised - capital	92 090	27 111	29,4%	21 473	23,3%	48 584	52,8%	27 790	67,2%	(22,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 739	673	10,0%	1 960	29,1%	2 633	39,1%	2 354	25,2%	(16,7%)
Capital Expenditure Functional	98 829	32 487	32,9%	23 433	23,7%	55 920	56,6%	30 144	61,8%	(22,3%)
Municipal governance and administration	1 304	5 351	410,2%	406	31,1%	5 757	441,3%	359	13,1%	13,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 304	5 351	410,2%	406	31,1%	5 757	441,3%	359	13,1%	13,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	870	-	-	821	94,4%	821	94,4%	1 225	15,6%	(33,0%)
Community and Social Services	696	-	-	695	99,9%	695	99,9%	696	87,0%	(1,1%)
Sport And Recreation	174	-	-	126	72,4%	126	72,4%	529	10,0%	(76,2%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 071	21 037	31,8%	14 640	22,2%	35 677	54,0%	25 477	82,4%	(42,5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	66 071	21 037	31,8%	14 640	22,2%	35 677	54,0%	25 477	82,4%	(42,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	30 585	6 100	19,9%	7 567	24,7%	13 666	44,7%	3 084	37,8%	145,4%
Energy sources	29 532	6 100	20,4%	7 480	25,0%	13 579	45,4%	3 002	39,2%	149,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	652	-	-	87	13,3%	87	13,3%	81	7,7%	6,9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	725 781	288 834	39,8%	222 121	30,6%	510 955	70,4%	205 712	66,8%	8,0%
Property rates	50 923	10 944	21,5%	14 920	29,3%	25 864	50,8%	14 749	34,7%	1,2%
Service charges	174 139	44 779	25,7%	49 678	28,5%	94 457	54,2%	46 676	54,0%	6,4%

Other revenue	17 646	9 220	52.3%	8 607	48.8%	17 827	101.0%	(4 483)	48.0%	(292.0%)
Transfers and Subsidies - Operational	381 926	160 224	42.0%	126 727	33.2%	286 951	75.1%	127 071	75.2%	(.3%)
Transfers and Subsidies - Capital	92 090	60 704	65.9%	20 157	21.9%	80 861	87.8%	21 000	85.5%	(4.0%)
Interest	9 058	2 962	32.7%	2 032	22.4%	4 994	55.1%	698	24.1%	190.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(599 902)	(158 485)	26.4%	(170 032)	28.3%	(328 517)	54.8%	(144 544)	60.9%	17.6%
Suppliers and employees	(580 294)	(158 485)	27.3%	(170 032)	29.3%	(328 517)	56.6%	(144 544)	62.0%	17.6%
Finance charges	(5 962)	-	-	-	-	-	-	-	-	-
Transfers and grants	(13 645)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	125 879	130 349	103.6%	52 089	41.4%	182 439	144.9%	61 168	82.9%	(14.8%)
Cash Flow from Investing Activities										
Receipts	42 166	1 607	3.8%	-	-	1 607	3.8%	-	-	-
Proceeds on disposal of PPE	43 526	1 607	3.7%	-	-	1 607	3.7%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(1 360)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(89 065)	(29 538)	33.2%	(25 918)	29.1%	(55 456)	62.3%	(33 652)	73.1%	(23.0%)
Capital assets	(89 065)	(29 538)	33.2%	(25 918)	29.1%	(55 456)	62.3%	(33 652)	73.1%	(23.0%)
Net Cash from/(used) Investing Activities	(46 899)	(27 932)	59.6%	(25 918)	55.3%	(53 849)	114.8%	(33 652)	72.7%	(23.0%)
Cash Flow from Financing Activities										
Receipts	146	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	146	-	-	-	-	-	-	-	-	-
Payments	(9 126)	(316)	3.5%	(818)	9.0%	(1 134)	12.4%	(3 437)	54.0%	(76.2%)
Repayment of borrowing	(9 126)	(316)	3.5%	(818)	9.0%	(1 134)	12.4%	(3 437)	54.0%	(76.2%)
Net Cash from/(used) Financing Activities	(8 979)	(316)	3.5%	(818)	9.1%	(1 134)	12.6%	(3 437)	54.0%	(76.2%)
Net Increase/(Decrease) in cash held	70 001	102 102	145.9%	25 354	36.2%	127 456	182.1%	24 080	98.4%	5.3%
Cash/cash equivalents at the year begin:	20 857	67 490	323.6%	167 009	800.7%	67 490	323.6%	81 272	252.8%	105.5%
Cash/cash equivalents at the year end:	90 858	167 009	183.8%	192 363	211.7%	192 363	211.7%	105 351	113.0%	82.6%

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 026	74.5%	1 776	7.0%	384	1.5%	4 354	17.0%	25 539	9.8%	(1 527)	(6.0%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 498	5.3%	3 331	3.2%	2 105	2.0%	92 602	89.4%	103 537	39.7%	(5 005)	(4.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	3	100.0%	3	-	(8 580)	(317 885.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	17.6%	7	6.5%	6	5.9%	73	70.1%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 713	2.0%	2 164	2.5%	1 653	1.9%	81 720	93.7%	87 249	33.5%	485	.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 324	3.0%	1 585	3.6%	794	1.8%	40 460	91.6%	44 164	16.9%	(19 213)	(43.5%)	-	-
Total By Income Source	27 580	10.6%	8 863	3.4%	4 942	1.9%	219 211	84.1%	260 595	100.0%	(33 840)	(13.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 981	6.3%	2 505	4.0%	1 272	2.0%	55 380	87.7%	63 138	24.2%	(2 654)	(4.2%)	-	-
Commercial	17 350	42.0%	2 292	5.6%	825	2.0%	20 831	50.4%	41 298	15.8%	(5 773)	(14.0%)	-	-
Households	6 249	4.0%	4 065	2.6%	2 845	1.8%	143 000	91.6%	156 159	59.9%	(25 413)	(16.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 580	10.6%	8 863	3.4%	4 942	1.9%	219 211	84.1%	260 595	100.0%	(33 840)	(13.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	681	100.0%	-	-	-	-	-	-	681	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	681	100.0%	-	-	-	-	-	-	681	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	501 018	171 772	34,3%	158 578	31,7%	330 350	65,9%	142 974	64,2%	10,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 700	114	1,1%	113	1,1%	227	2,1%	94	36,7%	19,6%
Sale of Goods and Rendering of Services	1 425	2 566	180,1%	105	7,4%	2 671	187,5%	654	230,8%	(83,9%)
Agency services	7 500	1 954	26,0%	1 866	24,9%	3 820	50,9%	1 676	55,6%	11,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 000	799	20,0%	257	6,4%	1 056	26,4%	582	52,7%	(55,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	34	13,7%	36	14,4%	70	28,1%	22	30,5%	60,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	53 000	10 010	18,9%	10 014	18,9%	20 024	37,8%	10 002	26,5%	,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 400	696	49,7%	280	20,0%	977	69,8%	357	78,9%	(21,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	409 743	151 775	37,0%	141 932	34,6%	293 707	71,7%	126 045	71,3%	12,6%
Interest	13 000	3 824	29,4%	3 975	30,6%	7 799	60,0%	3 540	35,5%	12,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	459 546	112 124	24,4%	117 088	25,5%	229 212	49,9%	108 341	45,0%	8,1%
Employee related costs	143 979	31 232	21,7%	34 357	23,9%	65 588	45,6%	31 033	41,5%	10,7%
Remuneration of councillors	28 904	6 768	23,4%	5 028	17,4%	11 796	40,8%	7 420	46,9%	(32,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 500	113	7,5%	3 574	238,3%	3 687	245,8%	1 273	78,6%	180,8%
Debt impairment	19 836	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 851	6 081	16,5%	9 062	24,6%	15 143	41,1%	8 716	33,2%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	160 518	39 173	24,4%	48 230	30,0%	87 403	54,5%	42 511	52,0%	13,5%
Transfers and subsidies	10 728	2 768	25,8%	331	3,1%	3 099	28,9%	2 210	47,1%	(65,0%)
Irrecoverable debts written off	-	4 917	-	-	-	4 917	-	-	-	-
Operational costs	57 230	21 072	36,8%	16 507	28,8%	37 579	65,7%	15 178	47,9%	8,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41 472	59 648	-	41 490	-	101 138	-	34 633	-	-
Transfers and subsidies - capital (monetary allocations)	78 469	22 318	28,4%	31 508	40,2%	53 826	68,6%	26 375	43,9%	19,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	161 743	30 362	18,8%	6 231	3,9%	36 593	22,6%	40 072	43,4%	(84,5%)
National Government	78 469	17 984	22,9%	3 697	4,7%	21 682	27,6%	24 693	52,2%	(85,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	78 469	17 984	22,9%	3 697	4,7%	21 682	27,6%	24 693	52,2%	(85,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 274	12 378	14,9%	2 533	3,0%	14 911	17,9%	15 378	33,7%	(83,5%)
Capital Expenditure Functional	161 743	30 362	18,8%	6 231	3,9%	36 593	22,6%	40 072	43,4%	(84,5%)
Municipal governance and administration	11 274	1 428	12,7%	910	8,1%	2 338	20,7%	1 232	44,2%	(26,1%)
Executive and Council	474	-	-	-	-	-	-	-	-	-
Finance and administration	10 800	1 428	13,2%	910	8,4%	2 338	21,6%	1 232	30,9%	(26,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	142 033	28 934	20,4%	5 321	3,7%	34 255	24,1%	35 939	48,5%	(85,2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	142 033	28 934	20,4%	5 321	3,7%	34 255	24,1%	35 939	48,5%	(85,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 436	-	-	-	-	-	-	2 900	15,7%	(100,0%)
Energy sources	6 436	-	-	-	-	-	-	2 900	29,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	607 483	212 738	35,0%	122 714	20,2%	335 452	55,2%	144 401	63,6%	(15,0%)
Property rates	41 870	2 438	5,8%	2 100	5,0%	4 538	10,8%	2 797	6,8%	(24,9%)
Service charges	8 453	100	1,2%	91	1,1%	192	2,3%	90	35,5%	1,9%

Other revenue	64 948	3 307	5,1%	(18 813)	(29,0%)	(15 506)	(23,9%)	2 406	41,1%	(882,0%)
Transfers and Subsidies - Operational	415 179	611	,1%	1 099	,3%	1 710	,4%	130 108	70,0%	(99,2%)
Transfers and Subsidies - Capital	73 033	206 282	282,5%	138 237	189,3%	344 519	471,7%	9 000	84,9%	1 436,0%
Interest	4 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(430 103)	(203 994)	47,4%	(168 870)	39,3%	(372 864)	86,7%	(159 019)	83,3%	6,2%
Suppliers and employees	(425 279)	(203 994)	48,0%	(168 870)	39,7%	(372 864)	87,7%	(159 019)	83,9%	6,2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 823)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	177 380	8 744	4,9%	(46 156)	(26,0%)	(37 411)	(21,1%)	(14 618)	8,0%	215,7%
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	(187 504)			2 533	(1,4%)	2 533	(1,4%)			(100,0%)
Capital assets	(187 504)	-	-	2 533	(1,4%)	2 533	(1,4%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(187 504)			2 533	(1,4%)	2 533	(1,4%)			(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	(10 125)	8 744	(86,4%)	(43 622)	430,9%	(34 878)	344,5%	(14 618)	(40,0%)	198,4%
Cash/cash equivalents at the year begin:	13 901	-	-	8 744	62,9%	-	-	26 593	(67,1%)	-
Cash/cash equivalents at the year end:	3 776	8 744	231,6%	4 518	119,6%	4 518	119,6%	11 974	39,1%	(62,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 101	3,4%	2 537	2,8%	2 523	2,8%	82 916	91,0%	91 076	59,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	53	10,4%	38	7,4%	30	5,8%	352	76,4%	514	3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 348	2,2%	1 298	2,1%	1 308	2,2%	56 720	93,5%	60 673	39,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 502	3,0%	3 872	2,5%	3 861	2,5%	140 030	92,0%	152 266	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	3 230	4,0%	2 836	3,5%	2 813	3,5%	71 719	89,0%	80 597	52,9%	-	-	-	-
Commercial	929	1,4%	836	1,3%	847	1,3%	61 582	95,9%	64 193	42,2%	-	-	-	-
Households	8	1,3%	8	1,3%	8	1,3%	592	96,0%	616	4%	-	-	-	-
Other	335	4,9%	193	2,8%	193	2,8%	6 137	89,5%	6 859	4,5%	-	-	-	-
Total By Customer Group	4 502	3,0%	3 872	2,5%	3 861	2,5%	140 030	92,0%	152 266	100,0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	146	100,0%	-	-	-	-	-	-	146	1,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 178	23,2%	29	,2%	-	-	10 516	76,6%	13 724	98,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 324	24,0%	29	,2%	-	-	10 516	75,8%	13 870	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 121 282	360 465	32,1%	295 659	26,4%	656 124	58,5%	291 422	61,5%	1,5%
Exchange Revenue										
Service charges - Electricity	200	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	31 400	7 810	24,9%	7 566	24,1%	15 376	49,0%	7 216	46,2%	4,8%
Sale of Goods and Rendering of Services	141 070	2 580	1,8%	(1 175)	(,8%)	1 406	1,0%	4 890	9,7%	(124,0%)
Agency services	9 201	1 826	19,8%	3 222	35,0%	5 048	54,9%	2 300	58,2%	40,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 643	1 929	25,2%	1 977	25,9%	3 906	51,1%	1 805	54,8%	9,5%
Interest earned from Current and Non Current Assets	14 376	3 873	26,9%	3 143	21,9%	7 017	48,8%	2 377	67,3%	32,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469	112	23,8%	114	24,4%	226	48,2%	107	67,7%	7,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 926	4 679	119,2%	56	1,4%	4 735	120,6%	8	39,0%	606,1%
Non-Exchange Revenue										
Property rates	240 179	68 680	28,6%	60 696	25,3%	129 376	53,9%	54 116	55,6%	12,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 644	39	1,1%	(33)	(,9%)	5	,1%	9	,9%	(472,4%)
Licences or permits	7 842	1 419	18,1%	2 375	30,3%	3 794	48,4%	1 920	53,0%	23,7%
Transfer and subsidies - Operational	625 403	257 910	41,2%	209 083	33,4%	466 992	74,7%	208 578	73,6%	2%
Interest	35 930	8 182	22,8%	8 633	24,0%	16 815	46,8%	8 096	69,1%	6,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 428	-	-	-	1 428	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	998 092	205 982	20,6%	183 477	18,4%	389 459	39,0%	223 584	41,6%	(17,9%)
Employee related costs	282 883	72 080	25,5%	83 672	29,6%	156 752	55,1%	73 558	51,9%	13,7%
Remuneration of councillors	46 350	11 000	23,7%	10 884	23,5%	21 884	47,2%	12 241	50,9%	(11,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 504	1 072	16,5%	836	12,9%	1 908	29,3%	233	10,0%	258,4%
Debt impairment	54 501	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	74 288	16 541	22,3%	(2 127)	(2,9%)	14 414	19,4%	-	-	(100,0%)
Interest	900	-	-	-	-	-	-	24	4%	(100,0%)
Contracted services	391 104	66 675	17,0%	67 307	17,2%	133 982	34,3%	91 747	41,5%	(26,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 919	1 199	41,1%	476	16,3%	1 675	57,4%	393	45,8%	21,1%
Operational costs	138 644	35 777	25,8%	22 429	16,2%	58 206	42,0%	45 388	57,7%	(50,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 639	-	-	-	1 639	-	-	-	-
Surplus/(Deficit)	123 189	154 483	-	112 182	-	266 664	-	67 838	-	-
Transfers and subsidies - capital (monetary allocations)	180 101	55 042	30,6%	53 096	29,5%	108 138	60,0%	90 894	61,6%	(41,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 290	209 525	-	165 278	-	374 803	-	158 731	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	303 290	209 525	-	165 278	-	374 803	-	158 731	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 290	209 525	-	165 278	-	374 803	-	158 731	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 290	209 525	-	165 278	-	374 803	-	158 731	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	289 401	53 040	18,3%	71 908	24,8%	124 949	43,2%	130 663	56,5%	(45,0%)
National Government	180 101	48 365	26,9%	45 876	25,5%	94 241	52,3%	60 378	49,1%	(24,0%)
Provincial Government	-	-	-	921	-	921	-	4 729	-	(80,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	180 101	48 365	26,9%	46 796	26,0%	95 161	52,8%	65 107	53,4%	(28,1%)
Borrowing	-	-	-	-	-	-	-	10 380	123,6%	(100,0%)
Internally generated funds	109 300	4 675	4,3%	25 112	23,0%	29 788	27,3%	55 176	44,7%	(54,5%)
Capital Expenditure Functional	289 401	53 040	18,3%	71 908	24,8%	124 949	43,2%	132 841	57,6%	(45,9%)
Municipal governance and administration	39 900	179	,5%	1 814	4,7%	1 993	5,1%	5 031	13,5%	(63,9%)
Executive and Council	6 900	-	-	-	-	-	-	4 247	44,8%	(100,0%)
Finance and administration	32 000	179	,6%	1 814	5,7%	1 993	6,2%	784	2,0%	131,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	192	2,5%	-	-	192	2,5%	2 509	61,3%	(100,0%)
Community and Social Services	6 600	192	2,9%	-	-	192	2,9%	2 509	79,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	1 200	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	213 628	37 538	17,6%	64 047	30,0%	101 585	47,6%	102 100	58,8%	(37,3%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	212 628	37 538	17,7%	64 047	30,1%	101 585	47,8%	102 100	59,7%	(37,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 074	15 132	52,0%	6 048	20,8%	21 179	72,8%	23 201	301,0%	(73,9%)
Energy sources	23 474	1 616	6,9%	5 114	21,8%	6 731	28,7%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 600	13 515	241,3%	933	16,7%	14 448	258,0%	23 201	301,0%	(96,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 309 063	418 543	32,0%	374 720	28,6%	793 263	60,6%	373 134	58,9%	,4%
Property rates	180 134	42 940	23,8%	44 050	24,5%	86 990	48,3%	40 108	31,2%	9,8%
Service charges	23 700	4 831	20,4%	5 513	23,3%	10 344	43,6%	5 533	30,3%	(4%)

Other revenue	252 670	18 367	7.3%	58 122	23.0%	76 489	30.3%	47 621	48.1%	22.1%
Transfers and Subsidies - Operational	625 403	260 426	41.6%	206 135	33.0%	466 960	74.6%	206 551	73.4%	(2%)
Transfers and Subsidies - Capital	180 101	90 127	50.0%	59 609	33.1%	149 736	83.1%	71 000	55.3%	(16.0%)
Interest	47 065	1 853	3.9%	1 291	2.7%	3 144	6.7%	2 322	85.4%	(44.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(864 384)	(153 232)	17.7%	(92 387)	10.7%	(245 618)	28.4%	(153 768)	41.6%	(39.9%)
Suppliers and employees	(864 384)	(153 232)	17.7%	(92 387)	10.7%	(245 618)	28.4%	(153 768)	40.8%	(39.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	444 679	265 311	59.7%	282 334	63.5%	547 645	123.2%	219 366	99.4%	28.7%
Cash Flow from Investing Activities										
Receipts	-	(1 335)	-	(1 349)	-	(2 684)	-	(1 349)	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(1 335)	-	(1 349)	-	(2 684)	-	(1 349)	-	-
Payments	(289 401)	(105 583)	36.5%	(75 817)	26.2%	(181 400)	62.7%	(138 937)	63.0%	(45.4%)
Capital assets	(289 401)	(105 583)	36.5%	(75 817)	26.2%	(181 400)	62.7%	(138 937)	63.0%	(45.4%)
Net Cash from/(used) Investing Activities	(289 401)	(106 917)	36.9%	(77 167)	26.7%	(184 084)	63.6%	(140 286)	63.8%	(45.0%)
Cash Flow from Financing Activities										
Receipts	-	(11 275)	-	(11 275)	-	(22 550)	-	(11 275)	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(11 275)	-	(11 275)	-	(22 550)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(11 275)	-	(11 275)	-	(22 550)	-	(11 275)	-	-
Net Increase/(Decrease) in cash held	155 278	147 119	94.7%	193 892	124.9%	341 011	219.6%	67 805	805.4%	186.0%
Cash/cash equivalents at the year begin:	99 298	202 274	203.7%	349 392	351.9%	202 274	203.7%	149 297	45.9%	134.0%
Cash/cash equivalents at the year end:	254 576	349 392	137.2%	543 284	213.4%	543 284	213.4%	217 102	93.3%	150.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 823	4.2%	11 315	2.5%	8 592	1.9%	411 315	91.4%	450 044	73.0%	(1 587)	(4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 721	2.8%	2 139	2.2%	1 775	1.8%	89 347	93.1%	95 982	15.6%	1 234	1.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 612	5.5%	3 506	5.3%	3 425	5.2%	55 461	84.0%	66 003	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	1.3%	47	1.0%	42	0.9%	4 534	96.8%	4 684	8%	(61)	(1.3%)	-	-
Total By Income Source	25 216	4.1%	17 007	2.8%	13 834	2.2%	560 657	90.9%	616 713	100.0%	(414)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	511	.6%	467	.6%	420	.5%	81 453	98.3%	82 850	13.4%	(652)	(.8%)	-	-
Commercial	18 268	5.9%	11 374	3.7%	9 202	3.0%	272 178	87.5%	311 022	50.4%	531	.2%	-	-
Households	6 436	2.9%	5 167	2.3%	4 212	1.9%	207 026	92.9%	222 840	36.1%	(293)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 216	4.1%	17 007	2.8%	13 834	2.2%	560 657	90.9%	616 713	100.0%	(414)	(.1%)	-	-

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	3 197	57.5%	2 335	42.0%	-	-	28	.5%	5 560	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 197	57.5%	2 335	42.0%	-	-	28	.5%	5 560	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 460 870	560 096	38,3%	446 858	30,6%	1 006 953	68,9%	444 417	71,7%	,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	102 108	20 474	20,1%	19 864	19,5%	40 337	39,5%	27 818	52,8%	(28,6%)
Service charges - Waste Water Management	16 994	4 333	25,5%	4 062	23,9%	8 365	49,4%	3 864	48,0%	5,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 704	380	14,1%	239	8,8%	619	22,9%	738	47,6%	(67,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 325	9 771	37,1%	10 033	38,1%	19 805	75,2%	9 196	96,1%	9,1%
Interest earned from Current and Non Current Assets	63 719	13 094	20,5%	5 159	8,1%	18 252	28,6%	12 546	60,6%	(58,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17	1	5,2%	-	-	1	5,2%	1	215,1%	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	4	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 435	14	1,0%	10	7%	24	1,7%	851	109,9%	(98,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 246 860	510 748	41,0%	405 857	32,6%	916 605	73,5%	388 169	73,3%	4,6%
Interest	-	472	-	480	-	952	-	457	-	4,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	809	-	809	-	1 618	-	776	-	4,2%
Gains on disposal of Assets	705	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	345	-	345	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 413 871	331 384	23,4%	401 832	28,4%	733 216	51,9%	348 019	54,7%	15,5%
Employer related costs	468 019	105 793	22,6%	111 295	23,8%	217 088	46,4%	105 247	44,2%	5,7%
Remuneration of councillors	19 300	3 648	18,9%	3 848	19,9%	7 496	38,8%	4 270	46,7%	(9,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	134 147	47 731	35,6%	75 409	56,2%	123 141	91,8%	95 965	109,7%	(21,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	98 947	-	-	-	-	-	-	-	-	-
Interest	115	-	-	-	-	-	-	-	-	-
Contracted services	415 916	125 229	30,1%	135 701	32,6%	260 929	62,7%	83 162	57,6%	63,2%
Transfers and subsidies	20 000	-	-	12 336	61,7%	12 336	61,7%	-	-	(100,0%)
Irrecoverable debts written off	5 742	-	-	-	-	-	-	-	-	-
Operational costs	251 685	48 983	19,5%	63 244	25,1%	112 226	44,6%	59 376	64,4%	6,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	47 000	228 712	-	45 025	-	273 737	-	96 398	-	-
Transfers and subsidies - capital (monetary allocations)	407 331	87 477	21,5%	181 584	44,6%	269 061	66,1%	127 334	35,2%	42,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	121	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	454 331	316 189	-	226 609	-	542 798	-	223 853	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	454 331	316 189	-	226 609	-	542 798	-	223 853	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	454 331	316 189	-	226 609	-	542 798	-	223 853	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	454 331	316 189	-	226 609	-	542 798	-	223 853	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	453 100	99 282	21,9%	145 334	32,1%	244 616	54,0%	132 290	32,2%	9,9%
National Government	405 581	83 032	20,5%	130 897	32,3%	213 929	52,7%	121 663	34,2%	7,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	405 581	83 032	20,5%	130 897	32,3%	213 929	52,7%	121 663	34,2%	7,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 519	16 250	34,2%	14 437	30,4%	30 687	64,6%	10 627	23,0%	35,8%
Capital Expenditure Functional	453 100	99 282	21,9%	145 334	32,1%	244 616	54,0%	132 290	32,2%	9,9%
Municipal governance and administration	12 550	-	-	1 365	10,9%	1 365	10,9%	476	6,7%	187,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 550	-	-	1 365	10,9%	1 365	10,9%	476	6,7%	187,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 059	-	-	-	-	-	-	-	-	-
Planning and Development	1 059	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	439 491	99 282	22,6%	143 969	32,8%	243 251	55,3%	131 814	32,8%	9,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	439 491	99 282	22,6%	143 969	32,8%	243 251	55,3%	131 814	32,8%	9,2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 879 227	1 635 400	87,0%	1 374 185	73,1%	3 009 586	160,2%	648 611	74,7%	111,9%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	71 427	14 924	20,9%	14 844	20,8%	29 768	41,7%	13 793	44,8%	7,6%

Other revenue	95 145	979 775	1 029.8%	746 850	785.0%	1 726 624	1 814.7%	77 475	4 917.2%	864.0%
Transfers and Subsidies - Operational	1 246 860	508 568	40.8%	397 912	31.9%	906 480	72.7%	384 010	72.9%	3.6%
Transfers and Subsidies - Capital	407 331	119 906	29.4%	209 570	51.4%	329 476	80.9%	161 500	51.5%	29.8%
Interest	58 464	12 228	20.9%	5 009	8.6%	17 237	29.5%	11 833	56.1%	(57.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 176 835)	(665 522)	56.6%	(405 580)	34.5%	(1 071 101)	91.0%	(685 749)	131.6%	(40.9%)
Suppliers and employees	(1 176 835)	(665 522)	56.6%	(405 580)	34.5%	(1 071 101)	91.0%	(685 749)	131.6%	(40.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	702 392	969 879	138.1%	968 606	137.9%	1 938 484	276.0%	(37 137)	3.8%	(2 708.2%)
Cash Flow from Investing Activities										
Receipts	705	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	705	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(453 100)	(99 282)	21.9%	(145 334)	32.1%	(244 616)	54.0%	(132 290)	32.2%	9.9%
Capital assets	(453 100)	(99 282)	21.9%	(145 334)	32.1%	(244 616)	54.0%	(132 290)	32.2%	9.9%
Net Cash from/(used) Investing Activities	(452 395)	(99 282)	21.9%	(145 334)	32.1%	(244 616)	54.1%	(132 290)	32.2%	9.9%
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	249 997	870 597	348.2%	823 271	329.3%	1 693 868	677.6%	(169 427)	(130.1%)	(585.9%)
Cash/cash equivalents at the year begin:	442 034	391 481	88.6%	1 262 078	285.5%	391 481	88.6%	532 249	134.1%	137.1%
Cash/cash equivalents at the year end:	692 031	1 262 078	182.4%	2 085 349	301.3%	2 085 349	301.3%	362 822	65.1%	474.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 898	16.7%	556	4.9%	510	4.5%	8 396	73.9%	11 361	1.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 195	6.4%	2 294	2.8%	1 968	2.4%	72 350	88.4%	81 806	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 972	3.4%	9 519	1.7%	8 805	1.6%	513 843	93.2%	551 140	85.5%	-	-	-	-
Total By Income Source	26 066	4.0%	12 369	1.9%	11 283	1.8%	594 588	92.3%	644 307	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 898	16.7%	556	4.9%	510	4.5%	8 396	73.9%	11 361	1.8%	-	-	-	-
Commercial	5 195	6.4%	2 294	2.8%	1 968	2.4%	72 350	88.4%	81 806	12.7%	-	-	-	-
Households	18 972	3.4%	9 519	1.7%	8 805	1.6%	513 843	93.2%	551 140	85.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 066	4.0%	12 369	1.9%	11 283	1.8%	594 588	92.3%	644 307	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	1 772	27.3%	1 746	26.8%	2 985	45.9%	6 503	87.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	937	100.0%	-	-	-	-	-	-	937	12.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	937	12.6%	1 772	23.8%	1 746	23.5%	2 985	40.1%	7 440	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR LIMPOPO
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	30 719 893	9 416 194	30,7%	8 043 032	26,2%	17 459 226	56,8%	7 445 256	58,1%	8,0%
Exchange Revenue										
Service charges - Electricity	6 208 540	1 386 364	22,3%	1 230 633	19,8%	2 616 997	42,2%	1 156 416	43,2%	6,4%
Service charges - Water	2 283 016	375 876	16,5%	376 739	16,5%	752 616	33,0%	335 682	35,5%	12,2%
Service charges - Waste Water Management	429 363	101 746	23,7%	100 123	23,3%	201 869	47,0%	98 624	58,8%	1,5%
Service charges - Waste Management	575 623	130 984	22,8%	128 261	22,3%	259 245	45,0%	123 176	47,6%	4,1%
Sale of Goods and Rendering of Services	623 888	25 681	4,1%	19 082	3,1%	44 763	7,2%	43 335	15,7%	(56,0%)
Agency services	169 630	22 237	13,1%	27 013	15,9%	49 250	29,0%	19 065	21,2%	41,7%
Interest	47 560	7 842	16,5%	6 056	12,7%	13 898	29,2%	8 185	54,8%	(26,0%)
Interest earned from Receivables	757 142	201 474	26,6%	218 468	28,9%	419 942	55,5%	192 627	56,8%	13,4%
Interest earned from Current and Non Current Assets	546 332	134 927	24,7%	108 415	19,8%	243 342	44,5%	77 816	61,0%	39,3%
Dividends	-	364	-	414	-	778	-	-	-	(100,0%)
Rent on Land	1 709	293	17,1%	249	14,6%	542	31,7%	295	60,9%	(15,5%)
Rental from Fixed Assets	36 223	22 879	63,2%	34 521	95,3%	57 400	158,5%	14 047	73,6%	145,7%
Licence and permits	87 119	30 194	34,7%	23 761	27,3%	53 955	61,9%	17 795	46,4%	33,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	321 163	35 137	10,9%	24 251	7,6%	59 388	18,5%	29 266	18,5%	(17,1%)
Non-Exchange Revenue										
Property rates	2 993 381	825 894	27,6%	735 608	24,6%	1 561 502	52,2%	664 309	50,5%	10,7%
Surcharges and Taxes	4	251	6 689,9%	271	7 231,0%	522	13 920,9%	25	25,3%	966,0%
Fines, penalties and forfeits	245 605	42 302	17,2%	88 010	35,8%	130 312	53,1%	18 963	21,9%	364,1%
Licences or permits	41 185	15 921	38,7%	11 751	28,5%	27 672	67,2%	7 119	29,2%	65,1%
Transfer and subsidies - Operational	14 816 309	5 937 768	40,1%	4 786 417	32,3%	10 724 185	72,4%	4 525 278	71,4%	5,8%
Interest	381 755	115 473	30,2%	118 299	31,0%	233 772	61,2%	109 493	73,7%	8,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 595	1 158	32,2%	1 215	33,8%	2 373	66,0%	1 602	-	(24,2%)
Gains on disposal of Assets	136 466	-	-	7	-	7	-	17	2,1%	(58,2%)
Other Gains	13 396	1 428	10,7%	552	4,1%	1 981	14,8%	(574)	-	(196,2%)
Discontinued Operations	-	-	-	2 915	-	2 915	-	2 694	-	8,2%
Operating Expenditure	29 087 769	6 177 963	21,2%	6 940 050	23,9%	13 118 013	45,1%	6 427 966	45,5%	8,0%
Employment related costs	8 725 558	2 014 833	23,1%	2 097 100	24,0%	4 111 933	47,1%	1 930 533	44,7%	8,6%
Remuneration of councillors	682 586	152 994	22,4%	152 715	22,4%	305 708	44,8%	184 717	50,4%	(17,3%)
Bulk purchases - electricity	4 614 489	1 021 774	22,1%	1 061 941	23,0%	2 083 714	45,2%	758 896	47,4%	39,9%
Inventory consumed	1 839 447	316 376	17,2%	416 486	22,6%	732 861	39,8%	424 372	45,1%	(1,9%)
Debt impairment	1 625 107	20 438	1,3%	193 476	11,9%	213 914	13,2%	62 905	6,2%	207,6%
Depreciation and amortisation	2 586 781	603 695	23,3%	656 315	25,4%	1 260 011	48,7%	748 683	53,6%	(12,3%)
Interest	218 178	23 027	10,6%	40 403	18,5%	63 430	29,1%	10 616	10,8%	280,6%
Contracted services	5 306 205	1 206 338	22,7%	1 449 491	27,3%	2 655 829	50,1%	1 412 820	55,1%	2,6%
Transfers and subsidies	195 401	20 307	10,4%	34 135	17,5%	54 442	27,9%	28 625	38,9%	19,2%
Irrecoverable debts written off	174 087	17 255	9,9%	82 936	47,6%	100 191	57,6%	151 421	45,6%	(45,2%)
Operational costs	3 055 472	779 255	25,5%	755 052	24,7%	1 534 308	50,2%	714 251	45,9%	5,7%
Losses on disposal of Assets	13 053	33	0,2%	-	-	33	0,2%	12	0,1%	(100,0%)
Other Losses	51 404	1 639	3,2%	-	-	1 639	3,2%	115	1,0%	(100,0%)
Surplus/(Deficit)	1 632 124	3 238 231	-	1 102 982	-	4 341 213	-	1 017 290	-	-
Transfers and subsidies - capital (monetary allocations)	5 047 804	1 185 753	23,5%	1 471 141	29,1%	2 656 894	52,6%	1 366 808	44,4%	7,6%
Transfers and subsidies - capital (in-kind)	51 956	-	-	-	-	-	-	557	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 731 883	4 423 984	-	2 574 124	-	6 998 108	-	2 384 654	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	6 735 524	1 426 244	21,2%	2 625 609	39,0%	4 051 852	60,2%	1 874 366	44,2%	40,1%
National Government	4 767 261	1 031 828	21,6%	1 437 242	30,1%	2 469 069	51,8%	1 314 317	45,7%	9,4%
Provincial Government	-	-	-	921	-	921	-	4 729	-	(80,5%)
District Municipality	-	9 339	-	-	-	9 339	-	106 057	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	107	29,6%	(100,0%)
Transfers recognised - capital	4 767 261	1 041 166	21,8%	1 438 162	30,2%	2 479 328	52,0%	1 425 210	48,1%	9%
Borrowing	-	-	-	-	-	-	-	10 380	123,6%	(100,0%)
Internally generated funds	1 968 263	385 077	19,6%	1 187 447	60,3%	1 572 524	79,9%	438 776	34,0%	170,6%
Capital Expenditure Functional	6 735 024	1 433 227	21,3%	2 625 295	39,0%	4 058 521	60,3%	1 877 322	44,3%	39,8%
Municipal governance and administration	375 125	73 811	19,7%	844 144	225,0%	917 955	244,7%	89 719	28,1%	840,9%
Executive and Council	9 951	3 811	38,1%	55	6%	55	6%	4 645	35,9%	(98,8%)
Finance and administration	363 065	73 811	20,3%	844 089	232,5%	917 900	252,8%	85 075	27,7%	982,2%
Internal audit	2 089	-	-	-	-	-	-	-	-	-
Community and Public Safety	324 344	44 886	13,8%	73 822	22,8%	118 508	36,5%	37 210	22,5%	98,4%
Community and Social Services	91 674	17 259	18,8%	19 783	21,6%	37 042	40,4%	12 314	18,2%	60,7%
Sport And Recreation	189 564	16 468	8,7%	49 253	26,0%	65 721	34,7%	24 568	27,2%	100,5%
Public Safety	34 905	8 768	25,1%	3 999	11,5%	12 767	36,6%	64	7%	6 182,8%
Housing	8 201	2 191	26,7%	787	9,6%	2 979	36,3%	264	7,2%	198,3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 217 646	604 360	27,3%	592 937	26,7%	1 197 297	54,0%	664 258	51,3%	(10,7%)
Planning and Development	210 857	60 180	28,5%	37 496	17,8%	97 677	46,3%	38 514	28,1%	(2,6%)
Road Transport	1 993 481	544 180	27,3%	555 441	27,9%	1 099 620	55,2%	625 744	53,9%	(11,2%)
Environmental Protection	13 309	-	-	-	-	-	-	-	-	-
Trading Services	3 817 659	710 369	18,6%	1 114 391	29,2%	1 824 760	47,8%	1 086 135	43,7%	2,6%
Energy sources	521 362	56 269	10,8%	81 574	15,6%	137 843	26,4%	64 672	26,0%	26,1%
Water Management	2 863 493	601 803	21,0%	956 956	33,4%	1 557 758	54,4%	881 725	45,3%	8,4%
Waste Water Management	266 661	36 938	13,9%	53 059	19,9%	89 997	33,7%	86 152	56,1%	(38,4%)
Waste Management	166 143	15 359	9,2%	23 803	14,3%	39 162	23,6%	53 586	43,2%	(55,6%)
Other	250	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	34 936 398	14 736 013	42,2%	12 242 424	35,0%	26 978 436	77,2%	10 733 967	71,4%	14,1%
Property rates	2 358 354	511 257	21,7%	563 831	23,9%	1 075 087				

