

**MPUMALANGA: ALBERT LUTHULI (MP301)**  
**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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	837 275	252 934	30,2%	231 878	27,7%	484 813	57,9%	210 205	56,2%	10,3%
<b>Exchange Revenue</b>										
Service charges - Electricity	40 396	13 999	34,7%	13 284	32,9%	27 283	67,5%	12 407	59,3%	7,1%
Service charges - Water	17 988	4 816	26,8%	4 338	24,1%	9 154	50,9%	4 017	36,7%	8,0%
Service charges - Waste Water Management	13 137	3 386	25,8%	3 532	26,9%	6 918	52,7%	2 819	36,6%	25,3%
Service charges - Waste Management	14 293	3 154	22,1%	3 240	22,7%	6 394	44,7%	3 053	37,4%	6,1%
Sale of Goods and Rendering of Services	504	2 292	454,9%	432	85,8%	2 724	540,7%	794	59,9%	(45,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 934	5 404	19,3%	5 766	20,6%	11 170	40,0%	5 173	32,5%	11,5%
Interest earned from Current and Non Current Assets	14 970	3 654	24,4%	2 732	18,2%	6 386	42,7%	838	28,4%	226,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	205	16,2%	272	21,5%	477	37,7%	118	16,6%	131,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 244	178	2%	143	2%	321	4%	94	6%	52,2%
<b>Non-Exchange Revenue</b>										
Property rates	141 166	19 847	14,1%	40 773	28,9%	60 620	42,9%	25 814	29,5%	57,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	53	6,5%	95	11,7%	148	18,1%	38	22,2%	149,4%
Licences or permits	-	5	-	12	-	17	-	426	-	(97,2%)
Transfer and subsidies - Operational	459 865	190 898	41,5%	151 755	33,0%	342 653	74,5%	149 224	72,2%	1,7%
Interest	21 887	5 041	23,2%	5 505	25,4%	10 547	48,6%	5 390	43,5%	2,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	836 823	189 136	22,6%	192 757	23,0%	381 894	45,6%	164 605	40,6%	17,1%
Employer related costs	281 529	64 798	23,0%	64 881	23,0%	129 679	46,1%	41 694	36,1%	55,6%
Remuneration of councillors	28 802	6 240	21,7%	6 138	21,3%	12 378	43,0%	5 089	44,9%	20,6%
Bulk purchases - electricity	139 825	34 989	25,0%	34 147	24,4%	69 136	49,4%	29 809	38,5%	14,6%
Inventory consumed	45 165	4 414	9,8%	12 692	28,1%	17 106	37,9%	8 979	50,7%	41,3%
Debt impairment	28 872	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	65 123	22 024	33,8%	19 645	30,2%	41 669	64,0%	12 532	44,7%	56,8%
Interest	3 736	1 578	42,2%	1 593	42,6%	3 171	84,9%	82	18,1%	1 850,9%
Contracted services	110 780	31 986	28,9%	31 239	28,2%	63 225	57,1%	45 551	53,8%	(31,4%)
Transfers and subsidies	2 795	630	22,6%	355	12,7%	986	35,3%	851	-	(68,2%)
Irrecoverable debts written off	27 793	-	-	-	-	-	-	0	(7%)	(100,0%)
Operational costs	102 403	22 477	22,0%	22 066	21,5%	44 544	43,5%	20 017	53,8%	10,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	453	63 798	-	39 121	-	102 919	-	45 601	-	-
Transfers and subsidies - capital (monetary allocations)	430 354	90 022	20,9%	93 923	21,8%	183 944	42,7%	83 173	28,0%	12,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	430 807	153 820	-	133 043	-	286 863	-	128 773	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	430 807	153 820	-	133 043	-	286 863	-	128 773	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	430 807	153 820	-	133 043	-	286 863	-	128 773	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	430 807	153 820	-	133 043	-	286 863	-	128 773	-	-

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	435 804	79 443	18,2%	83 282	19,1%	162 725	37,3%	109 506	34,2%	(23,9%)
National Government	425 496	79 406	18,7%	82 510	19,4%	161 916	38,1%	104 911	34,1%	(21,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	425 496	79 406	18,7%	82 510	19,4%	161 916	38,1%	104 911	34,1%	(21,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 307	37	4%	772	7,5%	810	7,9%	4 595	37,8%	(83,2%)
<b>Capital Expenditure Functional</b>	435 804	79 443	18,2%	83 282	19,1%	162 725	37,3%	109 506	34,2%	(23,9%)
<b>Municipal governance and administration</b>	3 650	37	1,0%	772	21,2%	810	22,2%	1 012	20,4%	(23,7%)
Executive and Council	300	-	-	772	23,1%	810	24,2%	403	8,7%	91,7%
Finance and administration	3 350	37	1,1%	-	-	-	-	609	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	1	-	-
<b>Community and Public Safety</b>	12 063	-	-	6 092	50,5%	6 092	50,5%	1 013	7,9%	501,4%
Community and Social Services	11 863	-	-	6 092	51,4%	6 092	51,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	755	7,5%	(100,0%)
Public Safety	200	-	-	-	-	-	-	258	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	304 047	62 509	20,6%	72 045	23,7%	134 555	44,3%	102 244	34,8%	(29,5%)
Planning and Development	303 633	62 509	20,6%	72 045	23,7%	134 555	44,3%	94 927	33,4%	(24,1%)
Road Transport	414	-	-	-	-	-	-	7 316	59,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	116 043	16 897	14,6%	4 373	3,8%	21 269	18,3%	5 238	42,1%	(16,5%)
Energy sources	21 043	7 897	37,5%	4 208	20,0%	12 105	57,5%	5 238	53,7%	(19,7%)
Water Management	95 000	9 000	9,5%	163	2%	9 163	9,6%	-	-	(100,0%)
Waste Water Management	-	-	-	1	-	1	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	1 261 232	386 954	30,7%	350 484	27,8%	737 438	58,5%	392 255	61,6%	(10,6%)
Property rates	91 758	6 412	7,0%	9 051	9,9%	15 463	16,9%	17 898	30,5%	(49,4%)
Service charges	69 026	15 952	23,1%	17 410	25,2%	33 363	48,3%	17 295	54,6%	7%

Other revenue	171 744	2 137	1,2%	1 251	7%	3 388	2,0%	5 277	17,9%	(76,3%)
Transfers and Subsidies - Operational	460 369	196 075	42,6%	156 370	34,0%	352 445	76,6%	154 940	73,8%	9%
Transfers and Subsidies - Capital	430 354	162 131	37,7%	163 074	37,9%	325 205	75,6%	194 142	68,9%	(16,0%)
Interest	37 979	4 246	11,2%	3 328	8,8%	7 574	19,9%	2 704	37,6%	23,1%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(715 036)</b>	<b>(58 671)</b>	<b>8,2%</b>	<b>(55 920)</b>	<b>7,8%</b>	<b>(114 591)</b>	<b>16,0%</b>	<b>(88 047)</b>	<b>23,9%</b>	<b>(36,5%)</b>
Suppliers and employees	(708 504)	(58 671)	8,3%	(55 920)	7,9%	(114 591)	16,2%	(88 047)	23,9%	(36,5%)
Finance charges	(3 736)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 795)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>546 197</b>	<b>328 282</b>	<b>60,1%</b>	<b>294 564</b>	<b>53,9%</b>	<b>622 847</b>	<b>114,0%</b>	<b>304 209</b>	<b>105,8%</b>	<b>(3,2%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(435 804)</b>	<b>(85 053)</b>	<b>19,5%</b>	<b>(96 158)</b>	<b>22,1%</b>	<b>(181 211)</b>	<b>41,6%</b>	<b>(114 414)</b>	<b>36,2%</b>	<b>(16,0%)</b>
Capital assets	(435 804)	(85 053)	19,5%	(96 158)	22,1%	(181 211)	41,6%	(114 414)	36,2%	(16,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(435 804)</b>	<b>(85 053)</b>	<b>19,5%</b>	<b>(96 158)</b>	<b>22,1%</b>	<b>(181 211)</b>	<b>41,6%</b>	<b>(114 414)</b>	<b>36,2%</b>	<b>(16,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>110 393</b>	<b>243 229</b>	<b>220,3%</b>	<b>198 407</b>	<b>179,7%</b>	<b>441 636</b>	<b>400,1%</b>	<b>189 794</b>	<b>568,6%</b>	<b>4,5%</b>
Cash/cash equivalents at the year begin:	21 336	29 790	139,6%	270 278	1 266,7%	29 790	139,6%	250 047	457,1%	8,1%
Cash/cash equivalents at the year end:	131 729	270 278	205,2%	468 685	355,8%	468 685	355,8%	439 841	561,9%	6,6%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 443	2,2%	1 414	2,2%	1 569	2,4%	60 840	93,2%	65 266	10,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 190	16,3%	703	3,6%	548	2,8%	15 185	77,4%	19 626	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 117	6,1%	13 290	6,2%	9 799	4,5%	179 451	83,2%	215 657	33,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 293	1,6%	1 178	1,5%	1 157	1,5%	74 898	95,4%	78 526	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 191	1,7%	1 056	1,5%	998	1,4%	67 398	95,4%	70 642	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 890	2,1%	3 742	2,0%	3 626	1,9%	175 746	94,0%	187 004	29,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	4%	2	1,9%	44	43,2%	56	54,4%	102	-	-	-	-	-
<b>Total By Income Source</b>	<b>24 124</b>	<b>3,8%</b>	<b>21 384</b>	<b>3,4%</b>	<b>17 741</b>	<b>2,8%</b>	<b>573 573</b>	<b>90,1%</b>	<b>636 822</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 807	10,8%	4 891	13,9%	2 079	5,9%	24 474	69,4%	35 251	5,5%	-	-	-	-
Commercial	7 385	8,6%	5 221	6,1%	4 726	5,5%	68 659	79,8%	85 982	13,5%	-	-	-	-
Households	12 932	2,5%	11 272	2,2%	10 936	2,1%	480 439	93,2%	515 579	81,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>24 124</b>	<b>3,8%</b>	<b>21 384</b>	<b>3,4%</b>	<b>17 741</b>	<b>2,8%</b>	<b>573 573</b>	<b>90,1%</b>	<b>636 822</b>	<b>100,0%</b>				

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94	5%	209	1,2%	-	-	16 850	98,2%	17 153	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>94</b>	<b>5%</b>	<b>209</b>	<b>1,2%</b>	<b>-</b>	<b>-</b>	<b>16 850</b>	<b>98,2%</b>	<b>17 153</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MSUKALIGWA (MP302)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 326 753</b>	<b>344 380</b>	<b>26,0%</b>	<b>315 116</b>	<b>23,8%</b>	<b>659 496</b>	<b>49,7%</b>	<b>282 773</b>	<b>51,8%</b>	<b>11,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	391 236	87 289	22,3%	81 723	20,9%	169 012	43,2%	75 203	45,8%	8,7%
Service charges - Water	90 618	31 627	35,1%	30 306	33,4%	62 133	68,6%	22 222	55,5%	36,4%
Service charges - Waste Water Management	67 901	16 439	24,2%	16 094	23,7%	32 533	47,9%	14 985	46,2%	7,4%
Service charges - Waste Management	58 742	14 183	24,1%	14 106	24,0%	28 289	48,2%	12 943	46,3%	9,0%
Sale of Goods and Rendering of Services	11 224	1 230	11,0%	1 117	9,9%	2 347	20,9%	1 453	39,0%	(23,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 133	6 939	18,2%	7 485	19,6%	14 424	37,8%	7 674	43,0%	(2,5%)
Interest earned from Current and Non Current Assets	5 471	1 778	32,5%	1 531	28,0%	3 309	60,5%	1 452	56,7%	5,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	0	20,7%	0	20,7%	1	41,3%	0	45,3%	-
Rental from Fixed Assets	3 453	911	26,4%	966	28,0%	1 877	54,4%	461	52,4%	109,5%
Licence and permits	98	25	25,6%	22	22,4%	47	47,9%	14	21,1%	53,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44 333	415	,9%	360	,8%	775	1,7%	877	2,9%	(58,9%)
<b>Non-Exchange Revenue</b>										
Property rates	258 951	61 669	23,8%	63 238	24,4%	124 907	48,2%	53 332	49,3%	18,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 231	4	,1%	41	,1%	85	,2%	(108)	(1,1%)	(137,9%)
Licences or permits	-	4	-	33	-	37	-	13	-	146,8%
Transfer and subsidies - Operational	294 895	119 161	40,4%	95 329	32,3%	214 490	72,7%	89 910	72,1%	6,0%
Interest	12 466	2 072	16,6%	2 327	18,7%	4 399	35,3%	1 947	35,9%	19,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	351	-	328	-	679	-	338	-	(2,8%)
Gains on disposal of Assets	-	42	-	82	-	124	-	55	-	50,5%
Other Gains	-	-	-	27	-	27	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 382 469</b>	<b>291 650</b>	<b>21,1%</b>	<b>339 690</b>	<b>24,6%</b>	<b>631 340</b>	<b>45,7%</b>	<b>332 911</b>	<b>42,5%</b>	<b>2,0%</b>
Employee related costs	332 538	88 861	26,7%	83 915	25,2%	172 775	52,0%	76 738	49,1%	9,4%
Remuneration of councillors	20 559	3 546	17,2%	4 207	20,5%	7 753	37,7%	3 886	34,1%	8,3%
Bulk purchases - electricity	460 250	153 194	33,3%	147 416	32,0%	300 610	65,3%	179 938	68,5%	(18,1%)
Inventory consumed	117 003	12 704	10,9%	42 018	35,9%	54 721	46,8%	21 004	43,4%	100,0%
Debt impairment	94 135	632	,7%	4 778	5,1%	5 411	5,7%	35	-	13 363,8%
Depreciation and amortisation	128 379	13	-	3	-	16	-	-	-	(100,0%)
Interest	22 041	-	-	-	-	-	-	-	-	-
Contracted services	124 809	16 565	13,3%	33 752	27,0%	50 317	40,3%	26 261	43,1%	28,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	0	-	27	4,9%	27	4,9%	-	-	(100,0%)
Operational costs	82 202	16 136	19,6%	23 570	28,7%	39 706	48,3%	25 047	49,7%	(5,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	4	-	4	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(55 716)</b>	<b>52 729</b>	<b>-</b>	<b>(24 574)</b>	<b>-</b>	<b>28 155</b>	<b>-</b>	<b>(50 138)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	162 093	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>106 377</b>	<b>52 729</b>	<b>-</b>	<b>(24 574)</b>	<b>-</b>	<b>28 155</b>	<b>-</b>	<b>(50 138)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>106 377</b>	<b>52 729</b>	<b>-</b>	<b>(24 574)</b>	<b>-</b>	<b>28 155</b>	<b>-</b>	<b>(50 138)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>106 377</b>	<b>52 729</b>	<b>-</b>	<b>(24 574)</b>	<b>-</b>	<b>28 155</b>	<b>-</b>	<b>(50 138)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>106 377</b>	<b>52 729</b>	<b>-</b>	<b>(24 574)</b>	<b>-</b>	<b>28 155</b>	<b>-</b>	<b>(50 138)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>162 093</b>	<b>43 885</b>	<b>27,1%</b>	<b>58 932</b>	<b>36,4%</b>	<b>102 817</b>	<b>63,4%</b>	<b>54 864</b>	<b>59,4%</b>	<b>7,4%</b>
National Government	162 093	36 894	22,8%	48 829	30,1%	85 723	52,9%	48 760	54,5%	,1%
Provincial Government	-	4 456	-	1 392	-	5 848	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>162 093</b>	<b>41 349</b>	<b>25,5%</b>	<b>50 222</b>	<b>31,0%</b>	<b>91 571</b>	<b>56,5%</b>	<b>48 760</b>	<b>54,5%</b>	<b>3,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 536	-	8 710	-	11 246	-	6 104	117,1%	42,7%
<b>Capital Expenditure Functional</b>	<b>162 093</b>	<b>43 885</b>	<b>27,1%</b>	<b>58 932</b>	<b>36,4%</b>	<b>102 817</b>	<b>63,4%</b>	<b>54 864</b>	<b>59,4%</b>	<b>7,4%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>2 536</b>	<b>-</b>	<b>8 710</b>	<b>-</b>	<b>11 246</b>	<b>-</b>	<b>2 568</b>	<b>252,3%</b>	<b>239,2%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 536	-	8 710	-	11 246	-	2 568	67,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	1 575,1%	(100,0%)
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>382</b>	<b>,4%</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	382	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>22 270</b>	<b>10 408</b>	<b>46,7%</b>	<b>7 070</b>	<b>31,7%</b>	<b>17 478</b>	<b>78,5%</b>	<b>12 494</b>	<b>37,2%</b>	<b>(43,4%)</b>
Planning and Development	22 270	10 408	46,7%	7 070	31,7%	17 478	78,5%	12 494	252,3%	(43,4%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>139 823</b>	<b>30 941</b>	<b>22,1%</b>	<b>43 151</b>	<b>30,9%</b>	<b>74 092</b>	<b>53,0%</b>	<b>39 421</b>	<b>217,7%</b>	<b>9,5%</b>
Energy sources	6 691	1 618	24,2%	3 365	50,3%	4 983	74,5%	3 089	75,6%	8,9%
Water Management	16 976	13 811	81,4%	21 211	124,9%	35 022	206,3%	19 865	151,8%	6,8%
Waste Water Management	114 239	15 512	13,6%	18 575	16,3%	34 087	29,8%	16 467	-	12,8%
Waste Management	1 917	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 365 719</b>	<b>575 202</b>	<b>42,1%</b>	<b>550 048</b>	<b>40,3%</b>	<b>1 125 250</b>	<b>82,4%</b>	<b>565 346</b>	<b>99,5%</b>	<b>(2,7%)</b>
Property rates	201 982	41 345	20,5%	44 267	21,9%	85 613	42,4%	44 935	31,9%	(1,5%)
Service charges	550 876	120 311	21,8%	119 047	21,6%	239 358	43,5%	109 229	46,8%	9,0%

Other revenue	118 896	217 502	182.9%	213 619	179.7%	431 121	362.6%	255 604	1 003.8%	(16.4%)
Transfers and Subsidies - Operational	297 769	140 785	47.3%	127 135	42.7%	267 920	90.0%	132 005	92.3%	(3.7%)
Transfers and Subsidies - Capital	162 093	51 661	31.9%	42 878	26.5%	94 539	58.3%	20 318	38.2%	111.0%
Interest	34 103	3 597	10.5%	3 103	9.1%	6 700	19.6%	3 256	103.0%	(4.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 189 778)</b>	<b>(137 467)</b>	<b>11.6%</b>	<b>(134 151)</b>	<b>11.3%</b>	<b>(271 619)</b>	<b>22.8%</b>	<b>(234 510)</b>	<b>37.1%</b>	<b>(42.8%)</b>
Suppliers and employees	(1 159 402)	(137 467)	11.9%	(134 151)	11.6%	(271 619)	23.4%	(234 510)	38.1%	(42.8%)
Finance charges	(30 376)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>175 941</b>	<b>437 735</b>	<b>248.8%</b>	<b>415 897</b>	<b>236.4%</b>	<b>853 631</b>	<b>485.2%</b>	<b>330 836</b>	<b>480.9%</b>	<b>25.7%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>0</b>	<b>42</b>	<b>1 402 866.7%</b>	<b>82</b>	<b>2 746 833.3%</b>	<b>124</b>	<b>4 149 700.0%</b>	<b>55</b>	<b>-</b>	<b>50.5%</b>
Proceeds on disposal of PPE	0	42	1 402 866.7%	82	2 746 833.3%	124	4 149 700.0%	55	-	50.5%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(162 093)</b>	<b>(43 712)</b>	<b>27.0%</b>	<b>(58 674)</b>	<b>36.2%</b>	<b>(102 386)</b>	<b>63.2%</b>	<b>(51 709)</b>	<b>57.8%</b>	<b>13.5%</b>
Capital assets	(162 093)	(43 712)	27.0%	(58 674)	36.2%	(102 386)	63.2%	(51 709)	57.8%	13.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(162 093)</b>	<b>(43 670)</b>	<b>26.9%</b>	<b>(58 592)</b>	<b>36.1%</b>	<b>(102 262)</b>	<b>63.1%</b>	<b>(51 654)</b>	<b>57.8%</b>	<b>13.4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>(98.8%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	4	-	9	-	356	-	(98.8%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>(98.8%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>13 848</b>	<b>394 069</b>	<b>2 845.7%</b>	<b>357 309</b>	<b>2 580.2%</b>	<b>751 379</b>	<b>5 425.9%</b>	<b>279 538</b>	<b>(2 826.0%)</b>	<b>27.8%</b>
Cash/cash equivalents at the year begin:	59 336	44 705	75.3%	438 210	738.5%	44 705	75.3%	502 244	74.7%	(12.7%)
Cash/cash equivalents at the year end:	73 184	438 210	598.8%	795 519	1 087.0%	795 519	1 087.0%	781 782	1 471.2%	1.8%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	13 216	4.0%	11 433	3.5%	8 413	2.6%	294 161	89.9%	327 223	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 490	9.0%	8 998	4.0%	4 964	2.2%	193 114	84.9%	227 567	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 148	7.1%	10 146	3.8%	9 035	3.3%	232 089	85.8%	270 418	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 867	2.9%	4 250	2.1%	3 753	1.8%	191 971	93.3%	205 841	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 018	2.5%	3 778	1.9%	3 357	1.7%	189 574	94.0%	201 727	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 487	1.0%	3 624	1.0%	3 335	1.0%	338 320	97.0%	348 766	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 138	1.6%	1 271	1.8%	267	4%	68 163	96.2%	70 839	4.3%	-	-	-	-
<b>Total By Income Source</b>	<b>68 364</b>	<b>4.1%</b>	<b>43 500</b>	<b>2.6%</b>	<b>33 125</b>	<b>2.0%</b>	<b>1 507 393</b>	<b>91.2%</b>	<b>1 652 381</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8 512	8.6%	7 604	7.7%	4 634	4.7%	78 347	79.1%	99 097	6.0%	-	-	-	-
Commercial	24 842	11.2%	7 969	3.6%	5 124	2.3%	184 010	82.9%	221 944	13.4%	-	-	-	-
Households	34 925	2.6%	27 860	2.1%	23 315	1.8%	1 244 074	93.5%	1 330 173	80.5%	-	-	-	-
Other	85	7.3%	68	5.8%	52	4.4%	962	82.5%	1 166	1.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>68 364</b>	<b>4.1%</b>	<b>43 500</b>	<b>2.6%</b>	<b>33 125</b>	<b>2.0%</b>	<b>1 507 393</b>	<b>91.2%</b>	<b>1 652 381</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	46 195	4.2%	53 386	4.8%	74 149	6.7%	928 305	84.2%	1 102 034	45.9%
Bulk Water	-	-	11 684	.9%	-	-	1 280 958	99.1%	1 292 642	53.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 637	42.4%	1 411	16.4%	2 771	32.3%	758	8.8%	8 577	4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>49 832</b>	<b>2.1%</b>	<b>66 481</b>	<b>2.8%</b>	<b>76 919</b>	<b>3.2%</b>	<b>2 210 021</b>	<b>92.0%</b>	<b>2 403 253</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: MKHONDO (MP303)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	977 555	261 800	26,8%	227 886	23,3%	489 686	50,1%	95 244	38,3%	139,3%	
<b>Exchange Revenue</b>											
Service charges - Electricity	263 785	43 234	16,4%	36 978	14,0%	80 212	30,4%	31 196	23,3%	18,6%	
Service charges - Water	30 472	4 970	16,3%	4 489	14,6%	9 469	31,1%	4 161	31,3%	8,1%	
Service charges - Waste Water Management	17 156	2 827	16,5%	2 657	15,5%	5 484	32,0%	2 728	33,0%	(2,6%)	
Service charges - Waste Management	17 040	3 516	20,6%	3 422	20,1%	6 937	40,7%	3 387	44,6%	1,0%	
Sale of Goods and Rendering of Services	3 226	399	12,4%	(1 076)	(33,3%)	(675)	(21,0%)	734	51,0%	(246,6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	55 512	8 247	14,9%	8 234	14,8%	16 480	29,7%	12 029	47,1%	(31,6%)	
Interest earned from Current and Non Current Assets	3 513	486	13,8%	270	7,7%	755	21,5%	296	21,3%	(9,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 614	356	22,1%	417	25,8%	773	47,9%	280	36,7%	48,7%	
Licence and permits	65	-	-	-	-	-	-	-	1,7%	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 930	56	2,9%	12	,6%	67	3,5%	40	3,0%	(71,3%)	
<b>Non-Exchange Revenue</b>											
Property rates	102 743	30 977	30,1%	30 511	29,7%	61 488	59,8%	22 282	46,2%	36,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6 490	414	6,4%	377	5,8%	791	12,2%	636	17,7%	(40,7%)	
Licences or permits	1 070	8	,8%	208	19,5%	216	20,2%	403	236,1%	(48,3%)	
Transfer and subsidies - Operational	381 310	147 523	38,7%	122 385	32,1%	269 908	70,8%	108	40,2%	112 983,8%	
Interest	30 639	3 387	11,1%	3 391	11,1%	6 778	22,1%	3 801	27,4%	(10,8%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	60 989	15 402	25,3%	15 602	25,6%	31 004	50,8%	13 172	-	18,4%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	926 699	186 819	20,2%	240 235	25,9%	427 054	46,1%	180 847	42,3%	32,8%	
Employer related costs	282 241	56 607	20,1%	74 665	26,5%	131 272	46,5%	65 176	47,5%	14,6%	
Remuneration of councillors	21 353	1 012	4,7%	1 098	5,1%	2 109	9,9%	1 173	10,5%	(6,5%)	
Bulk purchases - electricity	214 387	73 091	34,1%	17 205	8,0%	90 296	42,1%	30 352	52,9%	(43,3%)	
Inventory consumed	21 873	3 932	18,0%	26 264	120,1%	30 197	138,1%	19 330	111,7%	35,9%	
Debt impairment	117 654	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	97 148	19 721	20,3%	19 826	20,4%	39 547	40,7%	19 982	41,2%	(8,%)	
Interest	18 177	10 461	57,6%	8 176	45,0%	18 637	102,5%	3 612	22,1%	126,4%	
Contracted services	83 548	13 746	16,5%	55 186	66,1%	68 932	82,5%	23 280	59,2%	137,1%	
Transfers and subsidies	-	-	-	-	-	-	-	(0)	-	(100,0%)	
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-	-	-	
Operational costs	65 318	8 247	12,6%	37 817	57,9%	46 064	70,5%	17 943	51,1%	110,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	50 856	74 982	-	(12 350)	-	62 632	-	(85 603)	-	-	
Transfers and subsidies - capital (monetary allocations)	139 902	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	190 757	74 982	-	(12 350)	-	62 632	-	(85 603)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	190 757	74 982	-	(12 350)	-	62 632	-	(85 603)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	190 757	74 982	-	(12 350)	-	62 632	-	(85 603)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	190 757	74 982	-	(12 350)	-	62 632	-	(85 603)	-	-	

**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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	127 472	245	,2%	39 537	31,0%	39 782	31,2%	26 295	22,4%	50,4%	
National Government	121 654	-	-	39 358	32,4%	39 358	32,4%	26 082	22,5%	50,9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	121 654	-	-	39 358	32,4%	39 358	32,4%	26 082	22,5%	50,9%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 819	245	4,2%	179	3,1%	423	7,3%	213	13,0%	(16,2%)	
<b>Capital Expenditure Functional</b>	127 472	245	,2%	39 537	31,0%	39 782	31,2%	26 295	22,4%	50,4%	
<b>Municipal governance and administration</b>	1 759	245	13,9%	179	10,2%	423	24,1%	213	13,0%	(16,2%)	
Executive and Council	909	-	-	-	-	-	-	-	-	-	
Finance and administration	850	245	28,8%	179	21,0%	423	49,8%	213	13,0%	(16,2%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	303	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	303	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	29 190	-	-	11 217	38,4%	11 217	38,4%	7 285	12,0%	54,0%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	29 190	-	-	11 217	38,4%	11 217	38,4%	7 285	12,0%	54,0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	94 585	-	-	28 141	29,8%	28 141	29,8%	18 796	34,8%	49,7%	
Energy sources	9 605	-	-	4 166	43,4%	4 166	43,4%	9 435	34,7%	(55,8%)	
Water Management	56 746	-	-	11 345	20,0%	11 345	20,0%	6 586	51,5%	72,3%	
Waste Water Management	27 931	-	-	12 630	45,2%	12 630	45,2%	2 776	19,7%	355,0%	
Waste Management	303	-	-	-	-	-	-	-	-	-	
<b>Other</b>	1 635	-	-	-	-	-	-	-	-	-	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	1 102 031	180 331	16,4%	138 006	12,5%	318 337	28,9%	114 637	23,9%	20,4%	
Property rates	113 811	16 805	14,8%	23 556	20,7%	40 360	35,5%	23 388	52,4%	,7%	
Service charges	396 336	53 504	13,5%	49 845	12,6%	103 348	26,1%	48 505	30,5%	2,8%	

Other revenue	55 827	6 875	12.3%	10 514	18.8%	17 388	31.1%	5 319	9.2%	97.7%
Transfers and Subsidies - Operational	381 310	11 284	3.0%	5 213	1.4%	16 497	4.3%	1 176	3.8%	343.3%
Transfers and Subsidies - Capital	139 902	90 243	64.5%	47 396	33.9%	137 639	98.4%	34 684	60.0%	36.7%
Interest	15 846	1 622	10.2%	1 483	9.4%	3 105	19.6%	1 566	4.2%	(5.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(959 097)</b>	<b>(176 647)</b>	<b>18.4%</b>	<b>(123 733)</b>	<b>12.9%</b>	<b>(300 381)</b>	<b>31.3%</b>	<b>(80 689)</b>	<b>25.0%</b>	<b>53.3%</b>
Suppliers and employees	(942 816)	(176 647)	18.7%	(123 733)	13.1%	(300 381)	31.9%	(80 689)	25.7%	53.3%
Finance charges	(16 281)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>142 935</b>	<b>3 684</b>	<b>2.6%</b>	<b>14 272</b>	<b>10.0%</b>	<b>17 956</b>	<b>12.6%</b>	<b>33 948</b>	<b>16.7%</b>	<b>(58.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(138 686)</b>	<b>(3 120)</b>	<b>2.2%</b>	<b>(44 072)</b>	<b>31.8%</b>	<b>(47 192)</b>	<b>34.0%</b>	<b>(15 058)</b>	<b>21.5%</b>	<b>192.7%</b>
Capital assets	(138 686)	(3 120)	2.2%	(44 072)	31.8%	(47 192)	34.0%	(15 058)	21.5%	192.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(138 686)</b>	<b>(3 120)</b>	<b>2.2%</b>	<b>(44 072)</b>	<b>31.8%</b>	<b>(47 192)</b>	<b>34.0%</b>	<b>(15 058)</b>	<b>21.5%</b>	<b>192.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>346</b>			<b>2</b>	<b>.7%</b>	<b>2</b>	<b>.7%</b>			<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	-	-	2	.7%	2	.7%	-	-	(100.0%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>346</b>			<b>2</b>	<b>.7%</b>	<b>2</b>	<b>.7%</b>			<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>4 595</b>	<b>564</b>	<b>12.3%</b>	<b>(29 797)</b>	<b>(648.5%)</b>	<b>(29 233)</b>	<b>(636.2%)</b>	<b>18 891</b>	<b>(227.5%)</b>	<b>(257.7%)</b>
Cash/cash equivalents at the year begin:	10 762	8 070	75.0%	8 429	78.3%	8 070	75.0%	(15 832)	64.0%	(153.2%)
Cash/cash equivalents at the year end:	15 357	8 429	54.9%	(21 369)	(139.1%)	(21 369)	(139.1%)	3 059	18.2%	(798.6%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 860	1.6%	1 937	1.7%	1 999	1.7%	110 252	95.0%	116 049	13.2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 119	4.7%	5 534	2.6%	5 135	2.4%	195 961	90.4%	216 749	24.7%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 987	4.8%	5 712	3.4%	4 830	2.9%	147 343	88.8%	165 872	18.9%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	956	2.1%	790	1.7%	708	1.6%	42 925	94.6%	45 379	5.2%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 197	1.5%	1 047	1.3%	994	1.2%	79 250	96.1%	82 488	9.4%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 034	1.6%	3 961	1.6%	3 890	1.6%	233 260	95.2%	245 144	27.9%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	.6%	27	.5%	27	.5%	5 381	98.4%	5 470	.6%	-	-	-	-
<b>Total By Income Source</b>	<b>26 188</b>	<b>3.0%</b>	<b>19 008</b>	<b>2.2%</b>	<b>17 584</b>	<b>2.0%</b>	<b>814 377</b>	<b>92.8%</b>	<b>877 156</b>	<b>100.0%</b>	<b>62</b>			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 659	17.1%	1 224	12.6%	1 123	11.6%	5 681	58.6%	9 687	1.1%	-	-	-	-
Commercial	12 331	5.0%	6 906	2.8%	6 013	2.4%	220 445	89.7%	245 695	28.0%	1	-	-	-
Households	12 198	2.0%	10 878	1.7%	10 447	1.7%	588 251	94.6%	621 774	70.9%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>26 188</b>	<b>3.0%</b>	<b>19 008</b>	<b>2.2%</b>	<b>17 584</b>	<b>2.0%</b>	<b>814 377</b>	<b>92.8%</b>	<b>877 156</b>	<b>100.0%</b>	<b>62</b>			

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	17 994	5.5%	306 484	94.5%	324 479	33.3%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 964	2.9%	31 796	4.9%	5 311	.8%	589 506	91.3%	645 576	66.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18 964</b>	<b>1.9%</b>	<b>31 796</b>	<b>3.3%</b>	<b>23 305</b>	<b>2.4%</b>	<b>898 967</b>	<b>92.4%</b>	<b>973 032</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomoitsho Daba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: PIXLEY KA SEME (MP) (MP304)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>578 342</b>	<b>152 600</b>	<b>26,4%</b>	<b>133 969</b>	<b>23,2%</b>	<b>286 569</b>	<b>49,6%</b>	<b>135 967</b>	<b>49,6%</b>	<b>(1,5%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	106 318	25 661	24,1%	24 531	23,1%	50 191	47,2%	20 133	37,6%	21,8%
Service charges - Water	39 666	9 275	23,4%	11 889	30,0%	21 163	53,4%	9 115	23,0%	30,4%
Service charges - Waste Water Management	53 483	5 624	10,5%	5 647	10,6%	11 272	21,1%	10 219	106,5%	(44,7%)
Service charges - Waste Management	12 443	3 924	31,5%	3 933	31,6%	7 856	63,1%	3 307	53,6%	18,9%
Sale of Goods and Rendering of Services	708	138	19,5%	132	18,6%	269	38,1%	124	15,0%	5,9%
Agency services	7 510	-	-	-	-	-	-	2 785	11,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	71 516	12 840	18,0%	9 957	13,9%	22 797	31,9%	20 346	58,3%	(51,1%)
Interest earned from Current and Non Current Assets	3 651	141	3,9%	295	8,1%	435	11,9%	837	15,2%	(64,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	170	6,3%	208	7,7%	378	13,9%	441	24,5%	(52,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 812	1 232	32,3%	1 454	38,1%	2 686	70,5%	535	22,9%	171,9%
<b>Non-Exchange Revenue</b>										
Property rates	94 482	19 919	21,1%	13 416	14,2%	33 336	35,3%	12 323	45,5%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	111	23,6%	92	19,5%	203	43,1%	64	25,5%	44,4%
Licences or permits	10	4	40,3%	3	28,6%	7	68,9%	(39)	(7,7%)	(107,8%)
Transfer and subsidies - Operational	178 878	71 956	40,2%	57 566	32,2%	129 522	72,4%	56 777	72,2%	3,2%
Interest	-	1 606	-	4 848	-	6 453	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 684	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>540 679</b>	<b>83 672</b>	<b>15,5%</b>	<b>91 363</b>	<b>16,9%</b>	<b>175 035</b>	<b>32,4%</b>	<b>92 440</b>	<b>34,7%</b>	<b>(1,2%)</b>
Employee related costs	122 881	27 287	22,2%	26 907	21,9%	54 194	44,1%	27 187	51,3%	(1,0%)
Remuneration of councillors	11 318	2 628	23,2%	2 618	23,1%	5 246	46,4%	2 910	52,0%	(10,0%)
Bulk purchases - electricity	118 160	30 239	25,6%	28 660	24,3%	58 899	49,8%	24 681	52,0%	16,1%
Inventory consumed	40 897	6 001	14,7%	7 364	18,0%	13 365	32,7%	8 692	66,1%	(15,3%)
Debt impairment	101 616	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 859	-	-	-	-	-	-	-	-	-
Interest	9 000	303	3,4%	937	10,4%	1 240	13,8%	423	5,3%	121,4%
Contracted services	36 306	13 692	37,7%	12 011	33,1%	25 704	70,8%	12 854	51,6%	(6,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	-	-	2 187	39,8%	2 187	39,8%	641	7,4%	241,3%
Operational costs	33 147	3 522	10,6%	10 678	32,2%	14 200	42,8%	15 052	59,5%	(29,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>37 663</b>	<b>68 927</b>	<b>-</b>	<b>42 606</b>	<b>-</b>	<b>111 534</b>	<b>-</b>	<b>43 527</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	68 878	-	-	-	-	-	-	(1 000)	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>106 541</b>	<b>68 927</b>	<b>-</b>	<b>42 606</b>	<b>-</b>	<b>111 534</b>	<b>-</b>	<b>42 527</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>106 541</b>	<b>68 927</b>	<b>-</b>	<b>42 606</b>	<b>-</b>	<b>111 534</b>	<b>-</b>	<b>42 527</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>106 541</b>	<b>68 927</b>	<b>-</b>	<b>42 606</b>	<b>-</b>	<b>111 534</b>	<b>-</b>	<b>42 527</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>106 541</b>	<b>68 927</b>	<b>-</b>	<b>42 606</b>	<b>-</b>	<b>111 534</b>	<b>-</b>	<b>42 527</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>73 178</b>	<b>5 084</b>	<b>6,9%</b>	<b>23 919</b>	<b>32,7%</b>	<b>29 003</b>	<b>39,6%</b>	<b>22 694</b>	<b>33,2%</b>	<b>5,4%</b>
National Government	68 878	4 696	6,8%	23 588	34,2%	28 285	41,1%	22 172	33,8%	6,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>68 878</b>	<b>4 696</b>	<b>6,8%</b>	<b>23 588</b>	<b>34,2%</b>	<b>28 285</b>	<b>41,1%</b>	<b>22 172</b>	<b>33,8%</b>	<b>6,4%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	388	9,0%	331	7,7%	719	16,7%	521	14,9%	(36,6%)
<b>Capital Expenditure Functional</b>	<b>73 178</b>	<b>5 084</b>	<b>6,9%</b>	<b>23 919</b>	<b>32,7%</b>	<b>29 003</b>	<b>39,6%</b>	<b>22 694</b>	<b>33,2%</b>	<b>5,4%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								<b>2 289</b>	<b>62,9%</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	2 289	62,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>12 000</b>	<b>953</b>	<b>7,9%</b>	<b>4 500</b>	<b>37,5%</b>	<b>5 453</b>	<b>45,4%</b>	<b>4 707</b>	<b>32,2%</b>	<b>(4,4%)</b>
Planning and Development	-	-	-	-	-	-	-	925	11,3%	(100,0%)
Road Transport	12 000	953	7,9%	4 500	37,5%	5 453	45,4%	3 783	54,8%	19,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>61 178</b>	<b>4 131</b>	<b>6,8%</b>	<b>19 419</b>	<b>31,7%</b>	<b>23 550</b>	<b>38,5%</b>	<b>15 698</b>	<b>32,0%</b>	<b>23,7%</b>
Energy sources	800	-	-	-	-	-	-	-	-	-
Water Management	48 935	3 681	7,5%	16 016	32,7%	19 697	40,3%	13 412	38,4%	19,4%
Waste Water Management	11 443	450	3,9%	3 403	29,7%	3 854	33,7%	2 285	48,6%	48,9%
Waste Management	-	-	-	-	-	-	-	-	86,9%	-
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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>409 332</b>	<b>131 789</b>	<b>32,2%</b>	<b>128 421</b>	<b>31,4%</b>	<b>260 210</b>	<b>63,6%</b>	<b>120 406</b>	<b>39,0%</b>	<b>6,7%</b>
Property rates	34 703	5 949	17,1%	11 324	32,6%	17 273	49,8%	17 748	32,4%	(36,2%)
Service charges	62 647	34 890	55,7%	36 161	57,7%	71 051	113,4%	29 771	25,3%	21,5%

Other revenue	35 544	9 223	25.9%	5 127	14.4%	14 350	40.4%	2 841	23.3%	80.5%
Transfers and Subsidies - Operational	178 878	72 161	40.3%	58 785	32.9%	130 946	73.2%	55 888	72.3%	5.2%
Transfers and Subsidies - Capital	68 879	8 935	13.0%	15 001	21.8%	23 937	34.8%	11 106	51.4%	35.1%
Interest	28 681	630	2.2%	2 023	7.1%	2 654	9.3%	3 053	4.2%	(33.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(311 405)</b>	<b>(140 211)</b>	<b>45.0%</b>	<b>(121 616)</b>	<b>39.1%</b>	<b>(261 827)</b>	<b>84.1%</b>	<b>(127 860)</b>	<b>69.3%</b>	<b>(4.9%)</b>
Suppliers and employees	(302 405)	(140 211)	46.4%	(121 616)	40.2%	(261 827)	86.6%	(127 860)	70.8%	(4.9%)
Finance charges	(9 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>97 927</b>	<b>(8 422)</b>	<b>(8.6%)</b>	<b>6 805</b>	<b>6.9%</b>	<b>(1 617)</b>	<b>(1.7%)</b>	<b>(7 454)</b>	<b>5.5%</b>	<b>(191.3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>								<b>25 000</b>		<b>(100.0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	25 000	-	(100.0%)
<b>Payments</b>	<b>(73 178)</b>	<b>(11 171)</b>	<b>15.3%</b>	<b>(26 724)</b>	<b>36.5%</b>	<b>(37 894)</b>	<b>51.8%</b>	<b>(23 522)</b>	<b>39.0%</b>	<b>13.6%</b>
Capital assets	(73 178)	(11 171)	15.3%	(26 724)	36.5%	(37 894)	51.8%	(23 522)	39.0%	13.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(73 178)</b>	<b>(11 171)</b>	<b>15.3%</b>	<b>(26 724)</b>	<b>36.5%</b>	<b>(37 894)</b>	<b>51.8%</b>	<b>1 478</b>	<b>39.0%</b>	<b>(1 908.1%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>24 749</b>	<b>(19 593)</b>	<b>(79.2%)</b>	<b>(19 919)</b>	<b>(80.5%)</b>	<b>(39 512)</b>	<b>(159.6%)</b>	<b>(5 976)</b>	<b>(10.0%)</b>	<b>233.3%</b>
Cash/cash equivalents at the year begin:	8 514	30 839	362.2%	12 236	143.7%	30 839	362.2%	(9 061)	49.3%	(235.0%)
Cash/cash equivalents at the year end:	<b>33 263</b>	<b>12 236</b>	<b>36.8%</b>	<b>(7 683)</b>	<b>(23.1%)</b>	<b>(7 683)</b>	<b>(23.1%)</b>	<b>(13 598)</b>	<b>(5.2%)</b>	<b>(43.5%)</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 757	1.8%	3 128	1.2%	3 028	1.2%	251 219	95.8%	262 132	19.1%	(374)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 293	4.1%	2 116	2.6%	2 143	2.7%	73 017	90.6%	80 569	5.9%	(198)	(.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 076	1.4%	3 738	1.3%	3 130	1.1%	282 987	96.3%	293 930	21.4%	(811)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 057	1.3%	1 855	1.1%	1 808	1.1%	157 450	96.5%	163 169	11.9%	(292)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Management	1 395	1.7%	1 198	1.4%	1 158	1.4%	79 080	95.5%	82 831	6.0%	(197)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 976	1.2%	4 920	1.2%	4 903	1.2%	409 855	96.5%	424 654	30.9%	(351)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	.1%	76	.1%	98	.1%	67 383	99.6%	67 658	4.9%	(74)	(.1%)	-	-
<b>Total By Income Source</b>	<b>20 654</b>	<b>1.5%</b>	<b>17 031</b>	<b>1.2%</b>	<b>16 268</b>	<b>1.2%</b>	<b>1 320 990</b>	<b>96.1%</b>	<b>1 374 943</b>	<b>100.0%</b>	<b>(2 297)</b>	<b>(.2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 599	4.0%	545	.8%	547	.8%	61 475	94.3%	65 166	4.7%	-	-	-	-
Commercial	7 288	1.7%	6 397	1.5%	5 908	1.4%	411 053	95.5%	430 646	31.3%	(1 182)	(.3%)	-	-
Households	10 767	1.2%	10 089	1.1%	9 813	1.1%	848 462	96.5%	879 131	63.9%	(1 115)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20 654</b>	<b>1.5%</b>	<b>17 031</b>	<b>1.2%</b>	<b>16 268</b>	<b>1.2%</b>	<b>1 320 990</b>	<b>96.1%</b>	<b>1 374 943</b>	<b>100.0%</b>	<b>(2 297)</b>	<b>(.2%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	732	7.8%	-	-	-	-	8 614	92.2%	9 346	49.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 224	44.8%	770	8.2%	3 075	32.6%	1 355	14.4%	9 423	50.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4 956</b>	<b>26.4%</b>	<b>770</b>	<b>4.1%</b>	<b>3 075</b>	<b>16.4%</b>	<b>9 969</b>	<b>53.1%</b>	<b>18 769</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: LEKWA (MP305)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 445 478</b>	<b>407 191</b>	<b>28,2%</b>	<b>369 112</b>	<b>25,5%</b>	<b>776 303</b>	<b>53,7%</b>	<b>259 492</b>	<b>50,7%</b>	<b>42,2%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	577 060	157 688	27,3%	132 130	22,9%	289 818	50,2%	45 514	35,8%	190,3%	
Service charges - Water	90 424	23 150	25,6%	23 705	26,2%	46 854	51,8%	19 420	50,7%	22,1%	
Service charges - Waste Water Management	86 385	22 142	25,6%	22 710	26,3%	44 853	51,9%	20 429	57,9%	11,2%	
Service charges - Waste Management	66 005	15 275	23,1%	15 431	23,4%	30 705	46,5%	14 918	55,9%	3,4%	
Sale of Goods and Rendering of Services	2 375	1 374	53,4%	509	19,8%	1 884	73,2%	816	87,7%	(37,6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	86 969	18 620	21,4%	28 039	32,2%	46 659	53,6%	-	-	(100,0%)	
Interest earned from Current and Non Current Assets	1 078	864	80,2%	396	36,7%	1 260	116,9%	36	8,3%	1 003,4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	122	-	418	-	540	-	-	-	(100,0%)	
Rental from Fixed Assets	2 726	652	23,9%	845	31,0%	1 498	55,0%	638	45,3%	32,4%	
Licence and permits	134	3	2,5%	3	2,2%	6	4,7%	180	363,2%	(98,4%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	263	39	14,7%	(309)	(117,4%)	(271)	(102,7%)	46	29,3%	(768,9%)	
<b>Non-Exchange Revenue</b>											
Property rates	262 462	64 800	24,7%	64 762	24,7%	129 562	49,4%	63 001	56,9%	2,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 510	1 424	31,6%	1 887	41,8%	3 311	73,4%	262	25,4%	620,4%	
Licences or permits	63	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	196 023	79 881	40,8%	66 094	33,7%	145 975	74,5%	57 530	72,8%	14,9%	
Interest	70 219	21 156	30,1%	12 493	17,8%	33 648	47,9%	36 701	193,0%	(66,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	(1 415)	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 680 126</b>	<b>365 252</b>	<b>21,7%</b>	<b>277 979</b>	<b>16,5%</b>	<b>643 230</b>	<b>38,3%</b>	<b>293 273</b>	<b>38,0%</b>	<b>(5,2%)</b>	
Employee related costs	350 916	1 097	0,3%	109	-	1 206	0,3%	53 680	15,9%	(99,8%)	
Remuneration of councillors	16 377	3 151	19,2%	180	1,1%	3 331	20,3%	128	15,4%	40,2%	
Bulk purchases - electricity	647 881	273 904	42,3%	167 616	25,9%	441 519	68,1%	134 610	68,1%	24,5%	
Inventory consumed	53 245	3 271	6,1%	7 033	13,2%	10 305	19,4%	3 484	9,1%	101,9%	
Debt impairment	125 740	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	62 556	-	-	-	-	-	-	-	-	-	
Interest	126 006	39 182	31,1%	42 859	34,0%	82 041	65,1%	27 203	67,1%	57,5%	
Contracted services	145 118	29 378	20,2%	36 571	25,2%	65 950	45,4%	25 085	40,0%	45,8%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	70 440	40	0,1%	799	1,1%	839	1,2%	26 513	40,9%	(97,0%)	
Operational costs	76 185	15 228	20,0%	22 812	29,9%	38 040	49,9%	22 570	44,5%	1,1%	
Losses on disposal of Assets	3 122	-	-	-	-	-	-	-	-	-	
Other Losses	2 941	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(234 648)</b>	<b>41 939</b>	<b>-</b>	<b>91 133</b>	<b>-</b>	<b>133 072</b>	<b>-</b>	<b>(33 782)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	38 711	6 278	16,2%	8 852	22,9%	15 130	39,1%	10 343	44,1%	(14,4%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(195 937)</b>	<b>48 217</b>	<b>-</b>	<b>99 985</b>	<b>-</b>	<b>148 203</b>	<b>-</b>	<b>(23 439)</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(195 937)</b>	<b>48 217</b>	<b>-</b>	<b>99 985</b>	<b>-</b>	<b>148 203</b>	<b>-</b>	<b>(23 439)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(195 937)</b>	<b>48 217</b>	<b>-</b>	<b>99 985</b>	<b>-</b>	<b>148 203</b>	<b>-</b>	<b>(23 439)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(195 937)</b>	<b>48 217</b>	<b>-</b>	<b>99 985</b>	<b>-</b>	<b>148 203</b>	<b>-</b>	<b>(23 439)</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>50 013</b>	<b>6 326</b>	<b>12,6%</b>	<b>8 932</b>	<b>17,9%</b>	<b>15 258</b>	<b>30,5%</b>	<b>21 200</b>	<b>47,9%</b>	<b>(57,9%)</b>	
National Government	38 711	5 991	15,5%	6 443	16,6%	12 434	32,1%	20 417	55,5%	(68,4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	38 711	5 991	15,5%	6 443	16,6%	12 434	32,1%	20 417	55,5%	(68,4%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	11 302	335	3,0%	2 489	22,0%	2 824	25,0%	783	14,8%	217,8%	
<b>Capital Expenditure Functional</b>	<b>50 013</b>	<b>6 326</b>	<b>12,6%</b>	<b>8 932</b>	<b>17,9%</b>	<b>15 258</b>	<b>30,5%</b>	<b>21 200</b>	<b>47,9%</b>	<b>(57,9%)</b>	
<b>Municipal governance and administration</b>	<b>8 302</b>	<b>335</b>	<b>4,0%</b>	<b>2 489</b>	<b>30,0%</b>	<b>2 824</b>	<b>34,0%</b>	<b>783</b>	<b>14,9%</b>	<b>217,8%</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	8 302	335	4,0%	2 489	30,0%	2 824	34,0%	783	16,7%	217,8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>6 666</b>	<b>3 455</b>	<b>51,8%</b>	<b>-</b>	<b>-</b>	<b>3 455</b>	<b>51,8%</b>	<b>-</b>	<b>10,2%</b>	<b>-</b>	
Community and Social Services	3 666	3 455	94,2%	-	-	3 455	94,2%	-	10,3%	-	
Sport And Recreation	3 000	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>12 117</b>	<b>769</b>	<b>6,3%</b>	<b>325</b>	<b>2,7%</b>	<b>1 094</b>	<b>9,0%</b>	<b>3 246</b>	<b>32,5%</b>	<b>(90,0%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	12 117	769	6,3%	325	2,7%	1 094	9,0%	3 246	32,5%	(90,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>22 928</b>	<b>1 767</b>	<b>7,7%</b>	<b>6 118</b>	<b>26,7%</b>	<b>7 885</b>	<b>34,4%</b>	<b>17 171</b>	<b>70,7%</b>	<b>(64,4%)</b>	
Energy sources	14 000	1 767	12,6%	6 118	43,7%	7 885	56,3%	13 809	92,0%	(55,7%)	
Water Management	725	-	-	-	-	-	-	571	71,4%	(100,0%)	
Waste Water Management	-	-	-	-	-	-	-	2 174	87,0%	(100,0%)	
Waste Management	8 203	-	-	-	-	-	-	617	6,9%	(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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 291 152</b>	<b>380 346</b>	<b>29,5%</b>	<b>278 247</b>	<b>21,6%</b>	<b>658 593</b>	<b>51,0%</b>	<b>382 582</b>	<b>63,8%</b>	<b>(27,3%)</b>	
Property rates	223 093	29 924	13,4%	26 560	11,9%	56 484	25,3%	43 981	42,2%	(39,6%)	
Service charges	680 973	158 662	23,3%	156 524	23,0%	315 186	46,3%	148 610	49,6%	5,3%	

Other revenue	4 620	(1 392)	(30,1%)	5 462	118,2%	4 070	88,1%	18 812	31,1%	(71,0%)
Transfers and Subsidies - Operational	196 023	83 917	42,8%	65 041	33,2%	148 958	76,0%	59 789	74,9%	8,8%
Transfers and Subsidies - Capital	38 711	106 742	275,7%	22 419	57,9%	129 161	333,7%	102 685	360,6%	(78,2%)
Interest	147 732	2 493	1,7%	2 241	1,5%	4 735	3,2%	8 704	22,2%	(74,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 415 827)</b>	<b>(175 171)</b>	<b>12,4%</b>	<b>(147 989)</b>	<b>10,5%</b>	<b>(323 160)</b>	<b>22,8%</b>	<b>(97 304)</b>	<b>29,3%</b>	<b>52,1%</b>
Suppliers and employees	(1 289 821)	(175 171)	13,6%	(147 989)	11,5%	(323 160)	25,1%	(97 304)	31,4%	52,1%
Finance charges	(126 006)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(124 676)</b>	<b>205 174</b>	<b>(164,6%)</b>	<b>130 258</b>	<b>(104,5%)</b>	<b>335 433</b>	<b>(269,0%)</b>	<b>285 279</b>	<b>55,1%</b>	<b>(54,3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(50 013)</b>	<b>(10 143)</b>	<b>20,3%</b>	<b>(13 527)</b>	<b>27,0%</b>	<b>(23 671)</b>	<b>47,3%</b>	<b>(23 107)</b>	<b>54,1%</b>	<b>(41,5%)</b>
Capital assets	(50 013)	(10 143)	20,3%	(13 527)	27,0%	(23 671)	47,3%	(23 107)	54,1%	(41,5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(50 013)</b>	<b>(10 143)</b>	<b>20,3%</b>	<b>(13 527)</b>	<b>27,0%</b>	<b>(23 671)</b>	<b>47,3%</b>	<b>(23 107)</b>	<b>54,1%</b>	<b>(41,5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(174 689)</b>	<b>195 031</b>	<b>(111,6%)</b>	<b>116 731</b>	<b>(66,8%)</b>	<b>311 762</b>	<b>(178,5%)</b>	<b>262 172</b>	<b>97 254,3%</b>	<b>(55,5%)</b>
Cash/cash equivalents at the year begin:	14 998	30 173	201,2%	211 280	1 408,7%	30 173	201,2%	121 981	54,9%	73,2%
Cash/cash equivalents at the year end:	(159 691)	211 280	(132,3%)	328 003	(205,4%)	328 003	(205,4%)	384 150	4 078,7%	(14,6%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	9 138	1,8%	6 352	1,3%	7 240	1,5%	475 615	95,4%	498 345	17,8%	(12)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 904	9,2%	16 502	3,7%	14 948	3,4%	370 756	83,7%	443 110	15,8%	(53)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 406	3,7%	14 035	2,7%	13 692	2,6%	480 883	91,1%	528 016	18,8%	(955)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 097	2,4%	7 113	2,1%	8 028	2,4%	310 760	93,0%	333 999	11,9%	(8)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 771	2,3%	5 026	2,0%	5 386	2,1%	237 659	93,6%	253 843	9,0%	(8)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 896	100,0%	8 896	3%	-	-	-	-
Interest on Arrear Debtor Accounts	13 817	1,9%	13 818	1,9%	13 556	1,9%	691 192	94,4%	732 383	26,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	85	1,1%	233	2,9%	331	4,2%	7 308	91,9%	7 956	3%	(18)	(,2%)	-	-
<b>Total By Income Source</b>	<b>97 219</b>	<b>3,5%</b>	<b>63 079</b>	<b>2,2%</b>	<b>63 182</b>	<b>2,3%</b>	<b>2 583 068</b>	<b>92,0%</b>	<b>2 806 548</b>	<b>100,0%</b>	<b>(1 054)</b>			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9 844	5,8%	7 243	4,3%	7 862	4,6%	144 274	85,3%	169 223	6,0%	-	-	-	-
Commercial	41 282	9,1%	15 671	3,5%	14 169	3,1%	382 076	84,3%	453 198	16,1%	(355)	(,1%)	-	-
Households	46 093	2,1%	40 164	1,8%	41 151	1,9%	2 056 718	94,2%	2 184 126	77,8%	(699)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>97 219</b>	<b>3,5%</b>	<b>63 079</b>	<b>2,2%</b>	<b>63 182</b>	<b>2,3%</b>	<b>2 583 068</b>	<b>92,0%</b>	<b>2 806 548</b>	<b>100,0%</b>	<b>(1 054)</b>			

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	53 623	4,8%	38 037	3,4%	30 186	2,7%	992 647	89,1%	1 114 493	27,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100,0%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 756	9%	16 700	,7%	16 989	,7%	2 474 149	97,7%	2 531 594	63,2%
Auditor-General	4 138	55,1%	3 139	41,8%	-	-	238	3,2%	7 515	2%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	8,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>81 517</b>	<b>2,0%</b>	<b>57 877</b>	<b>1,4%</b>	<b>47 175</b>	<b>1,2%</b>	<b>3 821 496</b>	<b>95,3%</b>	<b>4 008 064</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Mthembu Jiyane	017 712 9613
Chief Financial Officer	Mr Rethabile Maskane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DIPALESENG (MP306)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>396 929</b>	<b>115 202</b>	<b>29,0%</b>	<b>109 515</b>	<b>27,6%</b>	<b>224 717</b>	<b>56,6%</b>	<b>20 862</b>	<b>33,1%</b>	<b>425,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	95 969	26 060	27,2%	29 595	30,8%	55 565	58,0%	8 227	26,8%	258,7%
Service charges - Water	30 589	6 895	22,5%	7 283	23,8%	14 178	46,4%	1 523	31,0%	378,2%
Service charges - Waste Water Management	30 222	7 324	24,2%	7 576	25,1%	14 900	49,3%	2 342	36,5%	223,5%
Service charges - Waste Management	11 698	2 928	25,0%	2 920	25,0%	5 848	50,0%	934	37,6%	212,5%
Sale of Goods and Rendering of Services	2 322	590	25,4%	336	14,5%	926	39,9%	409	23,9%	(17,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 629	14 460	25,5%	13 574	24,0%	28 035	49,5%	4 690	37,7%	189,4%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	18	37,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	103	22,6%	99	21,8%	202	44,4%	37	43,3%	167,7%
Licence and permits	3 064	(24)	(8%)	763	24,9%	739	24,1%	24	11,7%	3 101,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 800	6	1%	0	-	6	1%	13	43,7%	(99,9%)
<b>Non-Exchange Revenue</b>										
Property rates	40 669	10 638	26,2%	10 155	25,0%	20 793	51,1%	2 634	28,5%	285,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	92	73,8%	27	21,5%	119	95,3%	12	19,1%	133,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114 108	46 128	40,4%	37 278	32,7%	83 406	73,1%	-	40,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>396 512</b>	<b>99 440</b>	<b>25,1%</b>	<b>104 480</b>	<b>26,3%</b>	<b>203 919</b>	<b>51,4%</b>	<b>30 144</b>	<b>30,4%</b>	<b>246,6%</b>
Employee related costs	84 090	25 397	30,2%	17 613	20,9%	43 010	51,1%	8 314	38,2%	111,9%
Remuneration of councillors	8 292	2 045	24,7%	1 392	16,8%	3 437	41,4%	623	35,6%	123,3%
Bulk purchases - electricity	126 388	38 763	30,7%	29 612	23,4%	68 375	54,1%	7 736	35,4%	282,8%
Inventory consumed	7 500	2 167	28,9%	7 306	97,4%	9 473	126,3%	2 449	39,8%	198,3%
Debt impairment	117 456	-	-	(116)	(1%)	(116)	(1%)	-	-	(100,0%)
Depreciation and amortisation	22 035	61	3%	-	-	61	3%	-	-	-
Interest	7 500	6 836	91,1%	10 494	139,9%	17 330	231,1%	1 819	61,5%	477,0%
Contracted services	13 750	15 072	109,6%	26 897	195,6%	41 970	305,2%	4 706	36,3%	471,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	9 500	9 098	95,8%	11 281	118,7%	20 380	214,5%	4 498	77,0%	150,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>417</b>	<b>15 762</b>	<b>-</b>	<b>5 035</b>	<b>-</b>	<b>20 797</b>	<b>-</b>	<b>(9 283)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	16 528	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>16 945</b>	<b>15 762</b>	<b>-</b>	<b>5 035</b>	<b>-</b>	<b>20 797</b>	<b>-</b>	<b>(9 283)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>16 945</b>	<b>15 762</b>	<b>-</b>	<b>5 035</b>	<b>-</b>	<b>20 797</b>	<b>-</b>	<b>(9 283)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>16 945</b>	<b>15 762</b>	<b>-</b>	<b>5 035</b>	<b>-</b>	<b>20 797</b>	<b>-</b>	<b>(9 283)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	(17)	-	28	-	9	-	(292,0%)
<b>Surplus/(Deficit) for the year</b>	<b>16 945</b>	<b>15 807</b>	<b>-</b>	<b>5 018</b>	<b>-</b>	<b>20 825</b>	<b>-</b>	<b>(9 274)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>16 526</b>	<b>4 425</b>	<b>26,8%</b>	<b>4 972</b>	<b>30,1%</b>	<b>9 397</b>	<b>56,9%</b>	<b>3 755</b>	<b>23,7%</b>	<b>32,4%</b>
National Government	16 526	4 425	26,8%	4 972	30,1%	9 397	56,9%	3 755	23,0%	32,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>16 526</b>	<b>4 425</b>	<b>26,8%</b>	<b>4 972</b>	<b>30,1%</b>	<b>9 397</b>	<b>56,9%</b>	<b>3 755</b>	<b>23,0%</b>	<b>32,4%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>16 526</b>	<b>4 425</b>	<b>26,8%</b>	<b>5 074</b>	<b>30,7%</b>	<b>9 498</b>	<b>57,5%</b>	<b>3 828</b>	<b>23,9%</b>	<b>32,6%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>110</b>	<b>-</b>	<b>102</b>	<b>-</b>	<b>212</b>	<b>-</b>	<b>73</b>	<b>-</b>	<b>39,6%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	110	-	102	-	212	-	73	-	39,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 215	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>6 877</b>	<b>4 315</b>	<b>62,7%</b>	<b>-</b>	<b>-</b>	<b>4 315</b>	<b>62,7%</b>	<b>-</b>	<b>26,5%</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 877	4 315	62,7%	-	-	4 315	62,7%	-	26,5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>4 434</b>	<b>-</b>	<b>-</b>	<b>4 972</b>	<b>112,1%</b>	<b>4 972</b>	<b>112,1%</b>	<b>3 755</b>	<b>27,3%</b>	<b>32,4%</b>
Energy sources	-	-	-	-	-	-	-	3 755	39,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 348	-	-	4 196	178,7%	4 196	178,7%	-	-	(100,0%)
Waste Management	2 086	-	-	776	37,2%	776	37,2%	-	-	(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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>292 112</b>	<b>109 753</b>	<b>37,6%</b>	<b>86 193</b>	<b>29,5%</b>	<b>195 947</b>	<b>67,1%</b>	<b>20 517</b>	<b>47,9%</b>	<b>320,1%</b>
Property rates	29 688	5 726	19,3%	5 207	17,5%	10 933	36,8%	966	22,6%	439,2%
Service charges	86 917	37 222	42,8%	32 361	37,2%	69 583	80,1%	8 773	37,2%	268,9%

Other revenue	43 852	5 265	12,0%	1 860	4,2%	7 125	16,2%	3 695	73,4%	(49,7%)
Transfers and Subsidies - Operational	114 747	54 352	47,4%	40 838	35,6%	95 190	83,0%	1 580	48,2%	2 485,1%
Transfers and Subsidies - Capital	16 528	7 188	43,5%	5 927	35,9%	13 115	79,4%	5 503	61,6%	7,7%
Interest	380	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(257 020)</b>	<b>(80 482)</b>	<b>31,3%</b>	<b>(87 614)</b>	<b>34,1%</b>	<b>(168 096)</b>	<b>65,4%</b>	<b>(10 936)</b>	<b>28,6%</b>	<b>701,1%</b>
Suppliers and employees	(263 020)	(80 482)	30,6%	(87 614)	33,3%	(168 096)	63,9%	(10 936)	29,5%	701,1%
Finance charges	6 000	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>35 092</b>	<b>29 272</b>	<b>83,4%</b>	<b>(1 420)</b>	<b>(4,0%)</b>	<b>27 851</b>	<b>79,4%</b>	<b>9 580</b>	<b>186,0%</b>	<b>(114,8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(16 526)</b>	<b>(4 119)</b>	<b>24,9%</b>	<b>(4 148)</b>	<b>25,1%</b>	<b>(8 267)</b>	<b>50,0%</b>	<b>(2 510)</b>	<b>24,7%</b>	<b>65,3%</b>
Capital assets	(16 526)	(4 119)	24,9%	(4 148)	25,1%	(8 267)	50,0%	(2 510)	24,7%	65,3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(16 526)</b>	<b>(4 119)</b>	<b>24,9%</b>	<b>(4 148)</b>	<b>25,1%</b>	<b>(8 267)</b>	<b>50,0%</b>	<b>(2 510)</b>	<b>24,7%</b>	<b>65,3%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>18 566</b>	<b>25 153</b>	<b>135,5%</b>	<b>(5 569)</b>	<b>(30,0%)</b>	<b>19 584</b>	<b>105,5%</b>	<b>7 070</b>	<b>1 474,7%</b>	<b>(178,8%)</b>
Cash/cash equivalents at the year begin:	4 375	14 292	326,7%	26 211	599,2%	14 292	326,7%	60 842	5,3%	(56,9%)
Cash/cash equivalents at the year end:	22 941	26 211	114,3%	20 642	90,0%	20 642	90,0%	67 912	59,5%	(69,6%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 891	2,0%	1 550	1,1%	1 473	1,0%	135 474	95,8%	141 389	13,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 117	9,0%	3 685	2,7%	2 823	2,1%	115 495	86,1%	134 119	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 328	2,6%	2 505	2,0%	2 344	1,9%	114 766	93,4%	122 853	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 004	1,8%	2 010	1,2%	1 846	1,1%	160 469	95,9%	167 329	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 109	1,2%	1 082	1,1%	1 072	1,1%	92 222	96,6%	95 487	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 244	100,0%	2 244	2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 304	1,6%	5 041	1,5%	5 001	1,5%	315 230	95,4%	330 577	32,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	-	42	,1%	50	,1%	38 100	99,7%	38 203	3,7%	-	-	-	-
<b>Total By Income Source</b>	<b>27 674</b>	<b>2,7%</b>	<b>15 915</b>	<b>1,5%</b>	<b>14 611</b>	<b>1,4%</b>	<b>974 000</b>	<b>94,4%</b>	<b>1 032 201</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	630	2,6%	596	2,4%	546	2,2%	22 584	92,7%	24 356	2,4%	-	-	-	-
Commercial	16 557	5,7%	5 319	1,8%	4 092	1,4%	262 225	91,0%	288 193	27,9%	-	-	-	-
Households	10 488	1,5%	10 000	1,4%	9 973	1,4%	689 191	95,8%	719 652	69,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>27 674</b>	<b>2,7%</b>	<b>15 915</b>	<b>1,5%</b>	<b>14 611</b>	<b>1,4%</b>	<b>974 000</b>	<b>94,4%</b>	<b>1 032 201</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	19 227	7,9%	3 435	1,4%	10 110	4,2%	209 572	86,5%	242 344	39,0%
Bulk Water	-	-	-	-	-	-	30 986	100,0%	30 986	5,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 567	4,3%	21 046	6,3%	14 041	4,2%	286 773	85,2%	336 428	54,1%
Auditor-General	-	-	3 828	31,7%	2 847	23,6%	5 392	44,7%	12 068	1,9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>33 794</b>	<b>5,4%</b>	<b>28 310</b>	<b>4,6%</b>	<b>26 998</b>	<b>4,3%</b>	<b>532 723</b>	<b>85,7%</b>	<b>621 825</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GOVAN MBEKI (MP307)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>3 359 877</b>	<b>937 032</b>	<b>27,9%</b>	<b>875 243</b>	<b>26,0%</b>	<b>1 812 275</b>	<b>53,9%</b>	<b>739 526</b>	<b>46,0%</b>	<b>18,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	994 107	276 000	27,8%	233 499	23,5%	509 410	51,2%	187 050	38,5%	24,8%
Service charges - Water	714 065	163 011	22,8%	189 920	26,5%	351 932	49,3%	124 091	35,4%	52,2%
Service charges - Waste Water Management	182 706	40 175	22,0%	41 764	22,9%	81 939	44,8%	40 726	44,6%	2,6%
Service charges - Waste Management	180 036	48 583	27,0%	52 839	29,3%	101 422	56,3%	38 945	43,2%	35,7%
Sale of Goods and Rendering of Services	7 832	1 647	21,0%	2 024	25,8%	3 671	46,9%	2 450	57,8%	(17,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	56 407	25,2%	58 242	26,0%	114 649	51,2%	57 859	57,0%	7%
Interest earned from Current and Non Current Assets	15 943	1 242	7,8%	1 167	7,3%	2 409	15,1%	1 613	19,9%	(27,7%)
Dividends	26	-	-	-	-	-	-	-	683,1%	-
Rent on Land	4	-	-	0	2,1%	0	2,1%	-	-	(100,0%)
Rental from Fixed Assets	10 918	2 396	21,9%	7 510	68,8%	9 906	90,7%	2 152	71,8%	249,0%
Licence and permits	-	4	-	-	-	4	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 567	393	6,0%	393	6,0%	786	12,0%	295	16,9%	33,2%
<b>Non-Exchange Revenue</b>										
Property rates	456 203	113 901	25,0%	114 451	25,1%	228 351	50,1%	98 052	43,8%	16,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	2 331	11,9%	1 841	9,4%	4 173	21,4%	2 273	22,9%	(19,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	222 823	42,6%	164 939	31,5%	387 762	74,2%	170 590	74,6%	(3,3%)
Interest	22 620	8 119	35,9%	7 743	34,2%	15 862	70,1%	8 364	78,3%	(7,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	5 066	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 788 023</b>	<b>916 298</b>	<b>24,2%</b>	<b>874 677</b>	<b>23,1%</b>	<b>1 790 976</b>	<b>47,3%</b>	<b>712 512</b>	<b>40,9%</b>	<b>22,8%</b>
Employment related costs	800 000	197 549	24,7%	197 307	24,7%	394 856	49,4%	185 207	45,1%	6,5%
Remuneration of councillors	37 005	7 928	21,4%	8 148	22,0%	16 076	43,4%	8 996	47,1%	(9,4%)
Bulk purchases - electricity	828 130	336 536	40,6%	230 214	27,8%	566 750	68,4%	173 133	71,3%	33,0%
Inventory consumed	576 933	159 579	27,7%	155 699	27,0%	315 278	54,6%	106 372	47,9%	46,4%
Debt impairment	526 975	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	152 108	28 572	18,8%	27 359	18,0%	55 931	36,8%	29 205	37,2%	(6,3%)
Interest	177 400	82 616	46,6%	93 325	52,6%	175 941	99,2%	43 410	65,3%	115,0%
Contracted services	400 000	55 760	13,9%	71 061	17,8%	126 821	31,7%	113 050	51,2%	(37,1%)
Transfers and subsidies	-	7 545	-	1 947	-	9 492	-	9 109	66,0%	(78,6%)
Irrecoverable debts written off	126 727	13 583	10,7%	51 620	40,7%	65 203	51,5%	-	-	(100,0%)
Operational costs	162 744	26 632	16,4%	37 996	23,3%	64 628	39,7%	38 970	39,6%	(2,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	5 059	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(428 146)</b>	<b>20 733</b>	<b>-</b>	<b>566</b>	<b>-</b>	<b>21 299</b>	<b>-</b>	<b>27 015</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	110 975	25 589	23,1%	46 809	42,2%	72 398	65,2%	55 803	78,3%	(16,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(317 171)</b>	<b>46 322</b>	<b>-</b>	<b>47 375</b>	<b>-</b>	<b>93 697</b>	<b>-</b>	<b>82 818</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>216 314</b>	<b>48 010</b>	<b>22,2%</b>	<b>49 170</b>	<b>22,7%</b>	<b>97 180</b>	<b>44,9%</b>	<b>71 607</b>	<b>44,3%</b>	<b>(31,3%)</b>
National Government	107 426	22 675	21,1%	19 124	17,8%	41 799	38,9%	41 200	69,7%	(53,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>107 426</b>	<b>22 675</b>	<b>21,1%</b>	<b>19 124</b>	<b>17,8%</b>	<b>41 799</b>	<b>38,9%</b>	<b>41 200</b>	<b>69,7%</b>	<b>(53,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	25 335	23,3%	30 046	27,6%	55 381	50,9%	30 407	26,2%	(1,2%)
<b>Capital Expenditure Functional</b>	<b>216 314</b>	<b>48 010</b>	<b>22,2%</b>	<b>49 170</b>	<b>22,7%</b>	<b>97 180</b>	<b>44,9%</b>	<b>71 607</b>	<b>44,3%</b>	<b>(31,3%)</b>
<b>Municipal governance and administration</b>	<b>12 200</b>	<b>3 605</b>	<b>29,6%</b>	<b>1 313</b>	<b>10,8%</b>	<b>4 918</b>	<b>40,3%</b>	<b>2 970</b>	<b>9,2%</b>	<b>(55,8%)</b>
Executive and Council	1 500	162	10,8%	-	-	162	10,8%	15	11,0%	(100,0%)
Finance and administration	10 700	3 443	32,2%	1 313	12,3%	4 756	44,4%	2 955	9,2%	(55,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>12 588</b>	<b>187</b>	<b>1,5%</b>	<b>703</b>	<b>5,6%</b>	<b>890</b>	<b>7,1%</b>	<b>23</b>	<b>2%</b>	<b>2 984,9%</b>
Community and Social Services	12 300	187	1,5%	703	5,7%	890	7,2%	23	3%	2 984,9%
Sport And Recreation	288	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>65 742</b>	<b>19 046</b>	<b>29,0%</b>	<b>11 639</b>	<b>17,7%</b>	<b>30 686</b>	<b>46,7%</b>	<b>19 366</b>	<b>52,0%</b>	<b>(39,9%)</b>
Planning and Development	49 842	8 308	16,7%	9 849	19,8%	18 156	36,4%	19 341	61,2%	(49,1%)
Road Transport	15 100	10 739	71,1%	1 791	11,9%	12 529	83,0%	25	2%	7 062,7%
Environmental Protection	800	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>125 785</b>	<b>25 172</b>	<b>20,0%</b>	<b>35 515</b>	<b>28,2%</b>	<b>60 686</b>	<b>48,2%</b>	<b>49 249</b>	<b>54,3%</b>	<b>(27,9%)</b>
Energy sources	83 100	19 172	23,1%	14 438	17,4%	33 610	40,4%	30 603	79,7%	(52,8%)
Water Management	25 000	4 039	16,2%	12 896	51,6%	16 935	67,7%	78	3%	16 427,1%
Waste Water Management	-	1 960	-	8 181	-	10 141	-	8 667	30,7%	(5,6%)
Waste Management	17 685	-	-	-	-	-	-	9 901	102,7%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 615 325</b>	<b>813 427</b>	<b>31,1%</b>	<b>764 819</b>	<b>29,2%</b>	<b>1 578 246</b>	<b>60,3%</b>	<b>653 116</b>	<b>41,1%</b>	<b>17,1%</b>
Property rates	337 049	87 944	26,1%	94 799	28,1%	182 743	54,2%	81 165	38,5%	16,8%
Service charges	1 505 611	419 745	27,9%	454 021	30,2%	873 766	58,0%	334 655	31,1%	35,7%

Other revenue	122 388	11 793	9.6%	23 400	19.1%	35 193	28.8%	21 956	87.0%	6.6%
Transfers and Subsidies - Operational	522 875	222 067	42.5%	166 319	31.8%	388 386	74.3%	153 817	73.8%	8.1%
Transfers and Subsidies - Capital	110 975	66 146	59.6%	20 534	18.5%	86 680	78.1%	58 514	89.3%	(64.9%)
Interest	16 401	5 732	34.9%	5 747	35.0%	11 478	70.0%	3 008	30.6%	91.0%
Dividends	26	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 759 018)</b>	<b>(518 929)</b>	<b>18.8%</b>	<b>(433 632)</b>	<b>15.7%</b>	<b>(952 561)</b>	<b>34.5%</b>	<b>(430 347)</b>	<b>29.9%</b>	<b>.8%</b>
Suppliers and employees	(2 625 968)	(518 929)	19.8%	(433 632)	16.5%	(952 561)	36.3%	(430 347)	29.5%	.8%
Finance charges	(133 050)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(143 693)</b>	<b>294 499</b>	<b>(204.9%)</b>	<b>331 187</b>	<b>(230.5%)</b>	<b>625 685</b>	<b>(435.4%)</b>	<b>222 768</b>	<b>104.6%</b>	<b>48.7%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(216 314)</b>	<b>(59 031)</b>	<b>27.3%</b>	<b>(59 790)</b>	<b>27.6%</b>	<b>(118 821)</b>	<b>54.9%</b>	<b>(44 954)</b>	<b>52.5%</b>	<b>33.0%</b>
Capital assets	(216 314)	(59 031)	27.3%	(59 790)	27.6%	(118 821)	54.9%	(44 954)	52.5%	33.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(216 314)</b>	<b>(59 031)</b>	<b>27.3%</b>	<b>(59 790)</b>	<b>27.6%</b>	<b>(118 821)</b>	<b>54.9%</b>	<b>(44 954)</b>	<b>52.5%</b>	<b>33.0%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(360 007)</b>	<b>235 467</b>	<b>(65.4%)</b>	<b>271 397</b>	<b>(75.4%)</b>	<b>506 864</b>	<b>(140.8%)</b>	<b>177 815</b>	<b>137.7%</b>	<b>52.6%</b>
Cash/cash equivalents at the year begin:	25 751	49 732	193.1%	285 290	1 107.9%	49 732	193.1%	265 053	10.2%	7.6%
Cash/cash equivalents at the year end:	(334 256)	285 290	(85.4%)	556 687	(166.5%)	556 687	(166.5%)	442 867	79.2%	25.7%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	57 732	4.2%	28 906	2.1%	34 128	2.5%	1 252 917	91.2%	1 373 683	31.3%	(17 407)	(1.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 306	8.5%	16 468	2.9%	14 637	2.6%	492 082	86.1%	571 493	13.0%	(6 455)	(1.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	32 882	7.5%	12 781	2.9%	11 038	2.5%	379 880	87.0%	436 581	9.9%	(2 113)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 611	2.8%	10 513	2.0%	10 824	2.1%	487 494	93.1%	523 443	11.9%	(6 308)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	18 338	3.6%	14 441	2.8%	13 886	2.7%	464 512	90.9%	511 176	11.6%	(5 862)	(1.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 150	2.3%	22 677	2.3%	21 932	2.3%	900 544	93.1%	967 302	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	201	1.8%	390	3.5%	143	1.3%	10 560	93.5%	11 294	.3%	(60 770)	(538.1%)	-	-
<b>Total By Income Source</b>	<b>194 220</b>	<b>4.4%</b>	<b>106 176</b>	<b>2.4%</b>	<b>106 588</b>	<b>2.4%</b>	<b>3 987 988</b>	<b>90.7%</b>	<b>4 394 972</b>	<b>100.0%</b>	<b>(98 916)</b>	<b>(2.3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 373	12.0%	2 455	4.6%	2 223	4.2%	42 024	79.2%	53 075	1.2%	-	-	-	-
Commercial	56 121	16.3%	9 121	2.6%	7 994	2.3%	271 658	78.8%	344 893	7.8%	-	-	-	-
Households	131 726	3.3%	94 600	2.4%	96 370	2.4%	3 674 307	91.9%	3 997 004	90.9%	(98 916)	(2.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>194 220</b>	<b>4.4%</b>	<b>106 176</b>	<b>2.4%</b>	<b>106 588</b>	<b>2.4%</b>	<b>3 987 988</b>	<b>90.7%</b>	<b>4 394 972</b>	<b>100.0%</b>	<b>(98 916)</b>	<b>(2.3%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	104 882	3.3%	103 579	3.2%	114 531	3.6%	2 868 053	89.9%	3 191 045	43.2%
Bulk Water	13 941	6.7%	644	.3%	7 108	3.4%	185 099	89.5%	206 792	2.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131 858	3.3%	29 946	.7%	64 923	1.6%	3 766 781	94.3%	3 993 507	54.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>250 681</b>	<b>3.4%</b>	<b>134 168</b>	<b>1.8%</b>	<b>186 563</b>	<b>2.5%</b>	<b>6 819 932</b>	<b>92.3%</b>	<b>7 391 344</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: GERT SIBANDE (DC30)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>648 808</b>	<b>247 209</b>	<b>38,1%</b>	<b>220 535</b>	<b>34,0%</b>	<b>467 744</b>	<b>72,1%</b>	<b>210 536</b>	<b>70,5%</b>	<b>4,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 289	60	1,8%	486	14,8%	546	16,6%	663	23,1%	(26,6%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 481	2 751	10,0%	2 971	10,8%	5 721	20,8%	3 561	23,7%	(16,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	10	4,0%	(10)	(4,0%)	-	-	-	-	(100,0%)
Licence and permits	987	232	23,5%	280	28,4%	512	51,9%	452	61,5%	(38,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 019	4 456	29,7%	4 439	29,6%	8 895	59,2%	4 058	67,8%	9,4%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601 780	239 700	39,8%	212 368	35,3%	452 068	75,1%	201 801	72,9%	5,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>678 464</b>	<b>152 384</b>	<b>22,5%</b>	<b>228 508</b>	<b>33,7%</b>	<b>380 892</b>	<b>56,1%</b>	<b>198 114</b>	<b>55,8%</b>	<b>15,3%</b>
Employee related costs	252 204	59 429	23,6%	61 130	24,2%	120 559	47,8%	61 380	48,3%	(4%)
Remuneration of councillors	16 473	3 782	23,0%	3 699	22,5%	7 480	45,4%	4 002	45,4%	(7,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 386	156	3,5%	546	12,5%	702	16,0%	943	35,1%	(42,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 726	5 453	19,0%	5 354	18,6%	10 807	37,6%	5 654	40,2%	(5,3%)
Interest	1 500	-	-	-	-	-	-	-	-	-
Contracted services	43 522	4 695	10,8%	10 215	23,5%	14 910	34,3%	6 504	36,6%	57,1%
Transfers and subsidies	254 801	66 482	26,1%	126 529	49,7%	193 011	75,7%	97 716	70,2%	29,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	76 852	12 388	16,1%	21 035	27,4%	33 423	43,5%	21 915	50,8%	(4,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(29 656)</b>	<b>94 825</b>	<b>-</b>	<b>(7 973)</b>	<b>-</b>	<b>86 852</b>	<b>-</b>	<b>12 421</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	17 713	12	,1%	7 779	43,9%	7 791	44,0%	1 140	52,3%	582,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(11 943)</b>	<b>94 837</b>	<b>-</b>	<b>(194)</b>	<b>-</b>	<b>94 642</b>	<b>-</b>	<b>13 561</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(11 943)</b>	<b>94 837</b>	<b>-</b>	<b>(194)</b>	<b>-</b>	<b>94 642</b>	<b>-</b>	<b>13 561</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(11 943)</b>	<b>94 837</b>	<b>-</b>	<b>(194)</b>	<b>-</b>	<b>94 642</b>	<b>-</b>	<b>13 561</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(11 943)</b>	<b>94 837</b>	<b>-</b>	<b>(194)</b>	<b>-</b>	<b>94 642</b>	<b>-</b>	<b>13 561</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
National Government	500	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>5 307</b>	<b>-</b>	<b>-</b>	<b>737</b>	<b>13,9%</b>	<b>737</b>	<b>13,9%</b>	<b>774</b>	<b>22,1%</b>	<b>(4,8%)</b>
<b>Municipal governance and administration</b>	<b>4 857</b>	<b>-</b>	<b>-</b>	<b>692</b>	<b>14,3%</b>	<b>692</b>	<b>14,3%</b>	<b>774</b>	<b>22,1%</b>	<b>(10,6%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 857	-	-	692	14,3%	692	14,3%	774	22,1%	(10,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>9,9%</b>	<b>45</b>	<b>9,9%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	450	-	-	45	9,9%	45	9,9%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>647 521</b>	<b>317 632</b>	<b>49,1%</b>	<b>244 584</b>	<b>37,8%</b>	<b>562 217</b>	<b>86,8%</b>	<b>222 745</b>	<b>90,3%</b>	<b>9,8%</b>
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	3 289	69	2,1%	559	17,0%	628	19,1%	762	26,5%	(26,6%)

Other revenue	(17 742)	9 309	(52.5%)	8 397	(47.3%)	17 705	(99.8%)	6 185	2 776.6%	35.8%
Transfers and Subsidies - Operational	616 780	298 715	48.4%	230 337	37.3%	529 052	85.8%	214 335	87.8%	7.5%
Transfers and Subsidies - Capital	17 713	7 431	42.0%	4 116	23.2%	11 547	65.2%	-	267.0%	(100.0%)
Interest	27 481	2 108	7.7%	1 176	4.3%	3 284	12.0%	1 464	12.7%	(19.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(665 693)</b>	<b>(24 465)</b>	<b>3.7%</b>	<b>(27 298)</b>	<b>4.1%</b>	<b>(51 763)</b>	<b>7.8%</b>	<b>(36 131)</b>	<b>10.6%</b>	<b>(24.4%)</b>
Suppliers and employees	(665 693)	(24 465)	3.7%	(27 298)	4.1%	(51 763)	7.8%	(36 131)	10.6%	(24.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(18 172)</b>	<b>293 167</b>	<b>(1 613.3%)</b>	<b>217 286</b>	<b>(1 195.7%)</b>	<b>510 454</b>	<b>(2 809.1%)</b>	<b>186 614</b>	<b>3 520.6%</b>	<b>16.4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(5 307)</b>									
Capital assets	(5 307)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(5 307)</b>									
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(23 479)</b>	<b>293 167</b>	<b>(1 248.7%)</b>	<b>217 286</b>	<b>(925.5%)</b>	<b>510 454</b>	<b>(2 174.1%)</b>	<b>186 614</b>	<b>4 701.6%</b>	<b>16.4%</b>
Cash/cash equivalents at the year begin:	167 882	188 881	112.5%	482 049	287.1%	188 881	112.5%	488 623	58.1%	(1.3%)
Cash/cash equivalents at the year end:	144 403	482 049	333.8%	699 335	484.3%	699 335	484.3%	675 236	253.1%	3.6%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>														

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	11.6%	-	-	98	63.5%	39	24.9%	155	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18</b>	<b>11.6%</b>	<b>-</b>	<b>-</b>	<b>98</b>	<b>63.5%</b>	<b>39</b>	<b>24.9%</b>	<b>155</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: VICTOR KHANYE (MP311)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>948 495</b>	<b>430 502</b>	<b>45,4%</b>	<b>390 961</b>	<b>41,2%</b>	<b>821 463</b>	<b>86,6%</b>	<b>68 808</b>	<b>30,5%</b>	<b>468,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	246 628	57 870	23,5%	49 305	20,0%	107 175	43,5%	50 994	39,7%	(3,3%)
Service charges - Water	78 691	32 727	41,6%	5 258	6,7%	37 965	48,3%	16 439	34,2%	(66,0%)
Service charges - Waste Water Management	14 392	3 369	23,4%	3 227	22,4%	6 596	45,8%	3 256	41,0%	(9,9%)
Service charges - Waste Management	15 318	4 120	26,9%	3 905	25,5%	8 025	52,4%	3 979	45,9%	(1,8%)
Sale of Goods and Rendering of Services	7 231	505	7,0%	575	8,0%	1 080	14,9%	349	11,3%	64,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	16	-	204	,1%	221	,1%	46	,1%	339,3%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	571	34,8%	546	33,2%	1 117	68,0%	431	39,3%	26,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	70	8,7%	463	57,4%	533	66,1%	144	29,3%	220,2%
<b>Non-Exchange Revenue</b>										
Property rates	128 920	279 860	217,1%	285 720	221,6%	565 580	438,7%	8 403	30,1%	3 300,4%
Surcharges and Taxes	73 281	17 259	23,6%	16 379	22,4%	33 637	45,9%	17 674	86,8%	(7,3%)
Fines, penalties and forfeits	2 235	335	15,0%	415	18,6%	750	33,5%	183	16,9%	126,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	8 161	5,1%	1	-	8 162	5,1%	(3)	(38,2%)	(131,5%)
Interest	53 090	25 640	48,3%	24 964	47,0%	50 604	95,3%	(33 090)	(66,9%)	(175,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	2	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>994 017</b>	<b>194 189</b>	<b>19,5%</b>	<b>231 445</b>	<b>23,3%</b>	<b>425 633</b>	<b>42,8%</b>	<b>161 699</b>	<b>33,2%</b>	<b>43,1%</b>
Employee related costs	211 691	52 953	25,0%	54 189	25,6%	107 142	50,6%	49 995	40,6%	8,4%
Remuneration of councillors	12 146	2 469	20,3%	2 454	20,2%	4 923	40,5%	2 726	42,3%	(10,0%)
Bulk purchases - electricity	228 174	62 751	27,5%	53 675	23,5%	116 426	51,0%	46 610	50,4%	15,2%
Inventory consumed	124 623	26 701	21,4%	24 833	19,9%	51 533	41,4%	36 743	54,5%	(32,4%)
Debt impairment	89 408	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 279	-	-	14 567	27,3%	14 567	27,3%	-	-	(100,0%)
Interest	50 000	17 681	35,4%	29 944	59,9%	47 625	95,3%	22 637	117,8%	32,3%
Contracted services	128 878	17 141	13,3%	33 770	26,2%	50 911	39,5%	38 991	53,2%	(13,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	2 512	8,0%	283	,9%	2 795	8,8%	-	-	(100,0%)
Operational costs	64 224	11 981	18,7%	17 731	27,6%	29 712	46,3%	22 221	45,0%	(20,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	(59 139)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	916	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(45 522)</b>	<b>236 314</b>	<b>-</b>	<b>159 516</b>	<b>-</b>	<b>395 830</b>	<b>-</b>	<b>(92 891)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	46 618	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	30 500	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>31 596</b>	<b>236 314</b>	<b>-</b>	<b>159 516</b>	<b>-</b>	<b>395 830</b>	<b>-</b>	<b>(92 891)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>31 596</b>	<b>236 314</b>	<b>-</b>	<b>159 516</b>	<b>-</b>	<b>395 830</b>	<b>-</b>	<b>(92 891)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>31 596</b>	<b>236 314</b>	<b>-</b>	<b>159 516</b>	<b>-</b>	<b>395 830</b>	<b>-</b>	<b>(92 891)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>31 596</b>	<b>236 314</b>	<b>-</b>	<b>159 516</b>	<b>-</b>	<b>395 830</b>	<b>-</b>	<b>(92 891)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>65 245</b>	<b>5 883</b>	<b>9,0%</b>	<b>10 347</b>	<b>15,9%</b>	<b>16 230</b>	<b>24,9%</b>	<b>13 477</b>	<b>40,4%</b>	<b>(23,2%)</b>
National Government	46 645	5 883	12,6%	6 182	13,3%	12 065	25,9%	12 133	27,2%	(49,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>46 645</b>	<b>5 883</b>	<b>12,6%</b>	<b>6 182</b>	<b>13,3%</b>	<b>12 065</b>	<b>25,9%</b>	<b>12 133</b>	<b>27,2%</b>	<b>(49,1%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 600	-	-	4 166	22,4%	4 166	22,4%	1 345	97,8%	209,8%
<b>Capital Expenditure Functional</b>	<b>65 245</b>	<b>5 883</b>	<b>9,0%</b>	<b>10 347</b>	<b>15,9%</b>	<b>16 230</b>	<b>24,9%</b>	<b>13 477</b>	<b>40,4%</b>	<b>(23,2%)</b>
<b>Municipal governance and administration</b>	<b>10 550</b>	<b>-</b>	<b>-</b>	<b>4 136</b>	<b>39,2%</b>	<b>4 136</b>	<b>39,2%</b>	<b>1 345</b>	<b>31,2%</b>	<b>207,6%</b>
Executive and Council	350	-	-	-	-	-	-	-	-	-
Finance and administration	10 200	-	-	4 136	40,6%	4 136	40,6%	1 345	32,0%	207,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	200	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>18 250</b>	<b>3 183</b>	<b>17,4%</b>	<b>5 136</b>	<b>28,1%</b>	<b>8 319</b>	<b>45,6%</b>	<b>7 327</b>	<b>59,7%</b>	<b>(29,9%)</b>
Planning and Development	550	-	-	30	5,4%	30	5,4%	-	-	(100,0%)
Road Transport	17 700	3 183	18,0%	5 106	28,9%	8 289	46,8%	7 327	60,2%	(30,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>35 945</b>	<b>2 700</b>	<b>7,5%</b>	<b>1 075</b>	<b>3,0%</b>	<b>3 776</b>	<b>10,5%</b>	<b>4 806</b>	<b>35,7%</b>	<b>(77,6%)</b>
Energy sources	5 000	-	-	-	-	-	-	2 112	183,6%	(100,0%)
Water Management	20 500	437	2,1%	485	2,4%	922	4,5%	1 841	8,1%	(73,6%)
Waste Water Management	6 445	930	14,4%	590	9,2%	1 520	23,6%	-	-	(100,0%)
Waste Management	4 000	1 333	33,3%	-	-	1 333	33,3%	852	42,6%	(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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>917 681</b>	<b>144 728</b>	<b>15,8%</b>	<b>106 012</b>	<b>11,6%</b>	<b>250 741</b>	<b>27,3%</b>	<b>100 000</b>	<b>33,3%</b>	<b>6,0%</b>
Property rates	236 078	33 025	14,0%	30 085	12,7%	63 110	26,7%	24 179	31,7%	24,4%
Service charges	450 169	85 841	19,1%	70 296	15,6%	156 137	34,7%	75 692	37,4%	(7,1%)

Other revenue	23 809	21 044	88,4%	5 018	21,1%	26 063	109,5%	(8 378)	56,4%	(159,9%)
Transfers and Subsidies - Operational	161 007	4 818	3,0%	613	,4%	5 431	3,4%	-	19,9%	(100,0%)
Transfers and Subsidies - Capital	46 618	-	-	-	-	-	-	8 460	29,2%	(100,0%)
Interest	-	-	-	-	-	-	-	46	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(797 906)</b>	<b>(116 156)</b>	<b>14,6%</b>	<b>(108 523)</b>	<b>13,6%</b>	<b>(224 679)</b>	<b>28,2%</b>	<b>(124 775)</b>	<b>34,5%</b>	<b>(13,0%)</b>
Suppliers and employees	(797 906)	(116 156)	14,6%	(108 523)	13,6%	(224 679)	28,2%	(124 775)	34,5%	(13,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>119 775</b>	<b>28 573</b>	<b>23,9%</b>	<b>(2 511)</b>	<b>(2,1%)</b>	<b>26 062</b>	<b>21,8%</b>	<b>(24 776)</b>	<b>26,3%</b>	<b>(89,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(65 245)</b>	<b>(9 047)</b>	<b>13,9%</b>	<b>(13 520)</b>	<b>20,7%</b>	<b>(22 567)</b>	<b>34,6%</b>	<b>(15 019)</b>	<b>51,4%</b>	<b>(10,0%)</b>
Capital assets	(65 245)	(9 047)	13,9%	(13 520)	20,7%	(22 567)	34,6%	(15 019)	51,4%	(10,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(65 245)</b>	<b>(9 047)</b>	<b>13,9%</b>	<b>(13 520)</b>	<b>20,7%</b>	<b>(22 567)</b>	<b>34,6%</b>	<b>(15 019)</b>	<b>51,4%</b>	<b>(10,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>54 530</b>	<b>19 526</b>	<b>35,8%</b>	<b>(16 031)</b>	<b>(29,4%)</b>	<b>3 495</b>	<b>6,4%</b>	<b>(39 795)</b>	<b>(7,8%)</b>	<b>(59,7%)</b>
Cash/cash equivalents at the year begin:	22 130	3 798	17,2%	31 888	144,1%	3 798	17,2%	42 596	10,0%	(25,1%)
Cash/cash equivalents at the year end:	76 659	31 888	41,6%	15 856	20,7%	15 856	20,7%	2 801	3,7%	466,1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 309	1,7%	4 229	1,3%	5 126	1,6%	300 600	95,3%	315 263	17,6%	6 369	2,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 356	34,2%	1 488	3,1%	1 231	2,6%	28 773	60,1%	47 848	2,7%	10 647	22,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	100 928	10,1%	95 496	9,5%	94 544	9,4%	710 250	70,9%	1 001 219	55,9%	4 265	,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 124	3,8%	640	2,2%	523	1,8%	26 950	92,2%	29 238	1,6%	794	2,7%	-	-
Receivables from Exchange Transactions - Waste Management	1 402	4,0%	790	2,3%	697	2,0%	32 082	91,7%	34 971	2,0%	947	2,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 221	3,4%	9 017	3,3%	8 915	3,3%	245 428	90,0%	272 581	15,2%	44 790	16,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	89 915	100,0%	89 920	5,0%	(543)	(,6%)	-	-
<b>Total By Income Source</b>	<b>134 342</b>	<b>7,5%</b>	<b>111 662</b>	<b>6,2%</b>	<b>111 038</b>	<b>6,2%</b>	<b>1 433 998</b>	<b>80,1%</b>	<b>1 791 039</b>	<b>100,0%</b>	<b>67 270</b>	<b>3,8%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 286	10,2%	1 281	5,7%	1 101	4,9%	17 699	79,1%	22 367	1,2%	3 599	16,1%	-	-
Commercial	110 773	15,2%	91 119	12,5%	89 694	12,3%	437 258	60,0%	728 843	40,7%	21 649	3,0%	-	-
Households	21 283	2,0%	19 262	1,9%	20 243	1,9%	979 041	94,2%	1 039 829	58,1%	42 021	4,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>134 342</b>	<b>7,5%</b>	<b>111 662</b>	<b>6,2%</b>	<b>111 038</b>	<b>6,2%</b>	<b>1 433 998</b>	<b>80,1%</b>	<b>1 791 039</b>	<b>100,0%</b>	<b>67 270</b>	<b>3,8%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	44 645	3,9%	21 912	1,9%	1 078 605	94,2%	1 145 162	64,5%
Bulk Water	-	-	8 766	4,2%	4 268	2,0%	197 710	93,8%	210 744	11,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 045	1,7%	5 047	1,2%	3 974	,9%	402 769	96,2%	418 835	23,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7 045</b>	<b>,4%</b>	<b>58 458</b>	<b>3,3%</b>	<b>30 155</b>	<b>1,7%</b>	<b>1 679 083</b>	<b>94,6%</b>	<b>1 774 742</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMALAHLENI (MP) (MP312)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>5 692 537</b>	<b>1 438 840</b>	<b>25,3%</b>	<b>1 382 586</b>	<b>24,3%</b>	<b>2 821 426</b>	<b>49,6%</b>	<b>1 352 502</b>	<b>53,1%</b>	<b>2,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	2 319 235	496 218	21,4%	437 160	18,8%	933 378	40,2%	368 244	45,1%	18,7%
Service charges - Water	579 391	86 505	14,9%	102 548	17,7%	189 053	32,6%	108 633	37,6%	(5,9%)
Service charges - Waste Water Management	178 860	33 727	18,9%	40 069	22,4%	73 796	41,3%	38 157	44,2%	5,0%
Service charges - Waste Management	224 491	54 493	24,3%	53 743	23,9%	108 236	48,2%	47 125	41,8%	14,0%
Sale of Goods and Rendering of Services	21 863	4 865	22,3%	6 480	29,6%	11 344	51,9%	5 030	60,7%	28,8%
Agency services	3 163	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	91 735	24,0%	97 399	25,5%	189 134	49,5%	91 585	49,4%	6,3%
Interest earned from Current and Non Current Assets	9 882	456	4,6%	-	-	456	4,6%	-	-	-
Dividends	6 439	803	12,5%	898	13,9%	1 700	26,4%	1 563	1 421,3%	(42,6%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	5 574	28,2%	8 790	44,4%	14 364	72,6%	4 754	43,9%	84,9%
Licence and permits	354	46	13,0%	137	38,8%	183	51,8%	125	37,4%	9,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55 684	(3 402)	(6,1%)	1 993	3,6%	(1 409)	(2,5%)	2 031	8,2%	(1,9%)
<b>Non-Exchange Revenue</b>										
Property rates	1 111 596	362 709	32,6%	361 489	32,5%	724 198	65,1%	441 912	74,8%	(18,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	1 177	4,6%	826	3,2%	2 003	7,8%	4 645	38,5%	(82,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	271 309	41,1%	232 719	35,3%	504 028	76,4%	213 784	74,1%	8,9%
Interest	94 156	32 101	34,1%	35 529	37,7%	67 630	71,8%	23 459	50,3%	51,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	526	-	2 806	-	3 332	-	1 153	-	143,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>5 663 183</b>	<b>1 342 645</b>	<b>23,7%</b>	<b>1 213 468</b>	<b>21,4%</b>	<b>2 556 113</b>	<b>45,1%</b>	<b>1 449 920</b>	<b>49,0%</b>	<b>(16,3%)</b>
Employee related costs	1 226 472	282 991	23,1%	291 562	23,8%	574 553	46,8%	281 617	46,1%	3,5%
Remuneration of councillors	37 681	8 650	23,0%	8 671	23,0%	17 320	46,0%	9 370	47,8%	(7,5%)
Bulk purchases - electricity	1 741 131	705 977	40,5%	319 130	18,3%	1 025 107	58,9%	522 226	64,3%	(38,9%)
Inventory consumed	266 263	38 577	14,5%	69 326	26,0%	107 903	40,5%	67 050	38,2%	3,4%
Debt impairment	801 514	50	-	-	-	50	-	-	-	-
Depreciation and amortisation	325 371	-	-	129 617	39,8%	129 617	39,8%	251 549	80,6%	(48,5%)
Interest	193 008	83 164	43,1%	79 331	41,1%	162 496	84,2%	81 355	90,5%	(2,5%)
Contracted services	719 018	141 306	19,7%	272 416	37,9%	413 722	57,5%	193 170	73,5%	41,0%
Transfers and subsidies	9 893	301	3,0%	633	6,4%	934	9,4%	-	1,3%	(100,0%)
Irrecoverable debts written off	135 214	-	-	-	-	-	-	-	-	-
Operational costs	206 575	80 229	38,8%	40 117	19,4%	120 346	58,3%	43 516	50,3%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	1 400	134,2%	2 665	255,5%	4 064	389,7%	67	6,7%	3 898,6%
<b>Surplus/(Deficit)</b>	<b>29 355</b>	<b>96 195</b>	<b>-</b>	<b>169 117</b>	<b>-</b>	<b>265 313</b>	<b>-</b>	<b>(97 418)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	221 702	32 888	14,8%	60 273	27,2%	93 162	42,0%	40 964	42,6%	47,1%
Transfers and subsidies - capital (in-kind)	11 000	-	-	-	-	-	-	371	3,7%	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>262 057</b>	<b>129 084</b>	<b>-</b>	<b>229 391</b>	<b>-</b>	<b>358 475</b>	<b>-</b>	<b>(56 083)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>241 252</b>	<b>28 296</b>	<b>11,7%</b>	<b>53 757</b>	<b>22,3%</b>	<b>82 053</b>	<b>34,0%</b>	<b>38 211</b>	<b>37,2%</b>	<b>40,7%</b>
National Government	221 702	28 117	12,7%	51 995	23,5%	80 112	36,1%	34 485	36,5%	50,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>221 702</b>	<b>28 117</b>	<b>12,7%</b>	<b>51 995</b>	<b>23,5%</b>	<b>80 112</b>	<b>36,1%</b>	<b>34 485</b>	<b>36,5%</b>	<b>50,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	178	,9%	1 762	9,0%	1 940	9,9%	3 726	57,3%	(52,7%)
<b>Capital Expenditure Functional</b>	<b>241 252</b>	<b>28 296</b>	<b>11,7%</b>	<b>53 757</b>	<b>22,3%</b>	<b>82 053</b>	<b>34,0%</b>	<b>38 211</b>	<b>37,2%</b>	<b>40,7%</b>
<b>Municipal governance and administration</b>	<b>17 850</b>	<b>58</b>	<b>,3%</b>	<b>1 911</b>	<b>10,7%</b>	<b>1 969</b>	<b>11,0%</b>	<b>3 690</b>	<b>59,3%</b>	<b>(48,2%)</b>
Executive and Council	100	29	28,5%	-	-	29	28,5%	40	79,3%	(100,0%)
Finance and administration	17 750	30	,2%	1 911	10,8%	1 941	10,9%	3 650	58,8%	(47,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>300</b>	<b>120</b>	<b>40,0%</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>40,0%</b>	<b>-</b>	<b>109,3%</b>	<b>-</b>
Community and Social Services	200	120	60,0%	-	-	120	60,0%	-	109,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>15 700</b>	<b>2 028</b>	<b>12,9%</b>	<b>2 173</b>	<b>13,8%</b>	<b>4 201</b>	<b>26,8%</b>	<b>3 799</b>	<b>14,5%</b>	<b>(42,8%)</b>
Planning and Development	100	-	-	-	-	-	-	36	13,4%	(100,0%)
Road Transport	15 000	2 028	13,5%	1 643	11,0%	3 671	24,5%	3 763	14,5%	(56,3%)
Environmental Protection	600	-	-	530	88,3%	530	88,3%	-	-	(100,0%)
<b>Trading Services</b>	<b>207 402</b>	<b>26 089</b>	<b>12,6%</b>	<b>49 673</b>	<b>24,0%</b>	<b>75 762</b>	<b>36,5%</b>	<b>30 722</b>	<b>40,4%</b>	<b>61,7%</b>
Energy sources	30 731	-	-	13 151	42,8%	13 151	42,8%	6 408	39,0%	105,2%
Water Management	80 594	14 619	18,1%	16 186	20,1%	30 806	38,2%	10 041	43,4%	61,2%
Waste Water Management	93 977	11 470	12,2%	20 335	21,6%	31 805	33,8%	14 272	38,5%	42,5%
Waste Management	2 100	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>4 063 259</b>	<b>1 063 245</b>	<b>26,2%</b>	<b>930 507</b>	<b>22,9%</b>	<b>1 993 751</b>	<b>49,1%</b>	<b>905 394</b>	<b>45,1%</b>	<b>2,8%</b>
Property rates	778 117	145 875	18,7%	136 963	17,6%	282 838	36,3%	154 429	41,3%	(11,3%)
Service charges	2 311 384	517 517	22,4%	465 861	20,2%	983 378	42,5%	488 368	35,9%	(4,6%)

Other revenue	75 767	26 536	35,0%	28 109	37,1%	54 645	72,1%	(14 742)	30,8%	(290,7%)
Transfers and Subsidies - Operational	659 968	300 530	45,5%	240 767	36,5%	541 297	82,0%	226 144	81,2%	6,5%
Transfers and Subsidies - Capital	221 702	72 162	32,5%	58 734	26,5%	130 896	59,0%	51 054	82,7%	15,0%
Interest	16 321	456	2,8%	-	-	456	2,8%	-	-	-
Dividends	-	170	-	72	-	242	-	141	-	(48,6%)
<b>Payments</b>	<b>(4 401 084)</b>	<b>(854 428)</b>	<b>19,4%</b>	<b>(719 440)</b>	<b>16,3%</b>	<b>(1 573 868)</b>	<b>35,8%</b>	<b>(687 215)</b>	<b>36,6%</b>	<b>4,7%</b>
Suppliers and employees	(4 198 183)	(854 428)	20,4%	(719 440)	17,1%	(1 573 868)	37,5%	(687 215)	37,8%	4,7%
Finance charges	(193 008)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 893)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(337 825)</b>	<b>208 817</b>	<b>(61,8%)</b>	<b>211 066</b>	<b>(62,5%)</b>	<b>419 883</b>	<b>(124,3%)</b>	<b>218 180</b>	<b>227,6%</b>	<b>(3,3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>594 000</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	594 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(241 252)</b>	<b>(62 964)</b>	<b>26,1%</b>	<b>(56 773)</b>	<b>23,5%</b>	<b>(119 738)</b>	<b>49,6%</b>	<b>(39 308)</b>	<b>50,9%</b>	<b>44,4%</b>
Capital assets	(241 252)	(62 964)	26,1%	(56 773)	23,5%	(119 738)	49,6%	(39 308)	50,9%	44,4%
<b>Net Cash from/(used) Investing Activities</b>	<b>352 748</b>	<b>(62 964)</b>	<b>(17,8%)</b>	<b>(56 773)</b>	<b>(16,1%)</b>	<b>(119 738)</b>	<b>(33,9%)</b>	<b>(39 308)</b>	<b>50,9%</b>	<b>44,4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>14 923</b>	<b>145 853</b>	<b>977,4%</b>	<b>154 293</b>	<b>1 033,9%</b>	<b>300 146</b>	<b>2 011,3%</b>	<b>178 871</b>	<b>(13 705,4%)</b>	<b>(13,7%)</b>
Cash/cash equivalents at the year begin:	45 535	105 882	232,5%	251 735	552,8%	105 882	232,5%	198 136	274,2%	27,1%
Cash/cash equivalents at the year end:	60 458	251 735	416,4%	406 028	671,6%	406 028	671,6%	377 008	2 491,2%	7,7%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	39 949	1,7%	27 521	1,2%	24 550	1,1%	2 203 744	96,0%	2 295 664	19,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	122 234	4,8%	100 194	3,9%	67 951	2,6%	2 278 436	88,7%	2 568 815	21,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	110 069	4,8%	82 067	3,6%	80 587	3,5%	2 018 885	88,1%	2 291 607	19,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 431	1,8%	9 771	1,2%	8 907	1,1%	780 752	95,9%	813 862	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 568	2,6%	14 874	2,1%	14 137	2,0%	672 338	93,4%	719 916	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	260	7,9%	-	-	3 049	92,1%	3 309	-	-	-	-	-
Interest on Arrear Debtor Accounts	46 255	2,6%	44 969	2,6%	44 365	2,5%	1 615 677	92,3%	1 751 266	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	203	-	169	-	279	-	1 622 522	100,0%	1 623 172	13,5%	-	-	-	-
<b>Total By Income Source</b>	<b>351 609</b>	<b>2,9%</b>	<b>279 824</b>	<b>2,3%</b>	<b>240 776</b>	<b>2,0%</b>	<b>11 195 403</b>	<b>92,8%</b>	<b>12 067 613</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9 480	5,1%	7 277	3,9%	5 723	3,1%	164 119	88,0%	186 599	1,5%	-	-	-	-
Commercial	214 388	2,2%	184 131	1,9%	177 924	1,8%	9 292 997	94,2%	9 869 440	81,8%	-	-	-	-
Households	127 741	6,4%	88 417	4,4%	57 129	2,8%	1 738 287	86,4%	2 011 574	16,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>351 609</b>	<b>2,9%</b>	<b>279 824</b>	<b>2,3%</b>	<b>240 776</b>	<b>2,0%</b>	<b>11 195 403</b>	<b>92,8%</b>	<b>12 067 613</b>	<b>100,0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	200 796	2,4%	-	-	154 580	1,8%	8 049 316	95,8%	8 404 693	75,4%
Bulk Water	-	-	-	-	-	-	60 855	100,0%	60 855	5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100,0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 954	1,2%	28 772	1,1%	27 675	1,0%	2 600 494	96,7%	2 687 895	24,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>231 751</b>	<b>2,1%</b>	<b>28 772</b>	<b>3%</b>	<b>182 256</b>	<b>1,6%</b>	<b>10 710 979</b>	<b>96,0%</b>	<b>11 153 757</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Humphry Sizwe Maysela	013 690 6208
Chief Financial Officer	Mr Siphon K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: STEVE TSHWETE (MP313)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>2 740 944</b>	<b>730 592</b>	<b>26,7%</b>	<b>665 630</b>	<b>24,3%</b>	<b>1 396 222</b>	<b>50,9%</b>	<b>616 216</b>	<b>52,3%</b>	<b>8,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 069 967	281 114	26,3%	248 578	23,2%	529 693	49,5%	224 602	56,6%	10,7%
Service charges - Water	140 587	19 587	13,9%	32 232	22,9%	51 819	36,9%	29 979	51,4%	7,5%
Service charges - Waste Water Management	117 311	29 351	25,0%	28 889	24,6%	58 220	49,6%	26 906	52,8%	7,3%
Service charges - Waste Management	133 093	33 191	24,9%	33 165	24,9%	66 356	49,9%	31 249	51,4%	6,1%
Sale of Goods and Rendering of Services	8 914	1 689	19,0%	3 021	33,9%	4 711	52,8%	1 261	48,8%	138,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	3 729	16,2%	3 911	17,0%	7 641	33,3%	3 581	89,5%	9,2%
Interest earned from Current and Non Current Assets	9 405	1 004	10,7%	421	4,5%	1 426	15,2%	695	6,5%	(39,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	5 637	27,4%	5 553	27,0%	11 190	54,3%	4 852	51,1%	14,4%
Rental from Fixed Assets	1 646	922	56,0%	862	52,4%	1 784	108,4%	498	70,6%	73,0%
Licence and permits	469	95	20,3%	107	22,9%	202	43,1%	43	7%	148,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75 415	4 655	6,2%	(689)	(9%)	3 966	5,3%	3 008	5,4%	(122,9%)
<b>Non-Exchange Revenue</b>										
Property rates	677 734	172 526	25,5%	175 821	25,9%	348 348	51,4%	163 416	51,1%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	2 242	8,6%	1 909	7,3%	4 150	15,9%	5 389	29,0%	(64,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	157 634	41,1%	126 503	32,9%	284 138	74,0%	117 858	74,3%	7,3%
Interest	8 959	1 538	17,2%	3 553	39,7%	5 091	56,8%	2 872	64,5%	23,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 812	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	15 660	-	-	1 813	11,6%	1 813	11,6%	-	-	(100,0%)
Other Gains	19 314	15 676	81,2%	-	-	15 676	81,2%	5	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 516 131</b>	<b>635 476</b>	<b>25,3%</b>	<b>619 689</b>	<b>24,6%</b>	<b>1 255 165</b>	<b>49,9%</b>	<b>544 725</b>	<b>46,2%</b>	<b>13,8%</b>
Employee related costs	889 734	212 064	23,8%	220 702	24,8%	432 786	48,6%	209 139	49,6%	5,5%
Remuneration of councillors	34 861	7 297	20,9%	7 304	21,0%	14 602	41,9%	8 394	48,0%	(13,0%)
Bulk purchases - electricity	877 856	202 870	23,1%	164 887	18,8%	367 757	41,9%	158 505	55,2%	4,0%
Inventory consumed	95 861	26 227	27,4%	20 934	21,8%	47 160	49,2%	18 724	52,1%	11,8%
Debt impairment	(241 935)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	270 364	62 311	23,0%	62 311	23,0%	124 623	46,1%	60 392	46,1%	3,2%
Interest	105 408	-	-	45 407	43,1%	45 407	43,1%	2	-	2 946 520,7%
Contracted services	233 455	59 133	25,3%	55 901	23,9%	115 034	49,3%	52 272	37,4%	6,9%
Transfers and subsidies	4 488	80	1,8%	1 110	24,7%	1 190	26,5%	1 513	23,8%	(26,6%)
Irrecoverable debts written off	20 618	-	-	-	-	-	-	(0)	-	(100,0%)
Operational costs	220 764	55 064	24,9%	41 132	18,6%	96 196	43,6%	35 765	46,3%	15,0%
Losses on disposal of Assets	2 088	-	-	-	-	-	-	-	-	-
Other Losses	2 969	10 409	405,1%	-	-	10 409	405,1%	18	7%	(100,0%)
<b>Surplus/(Deficit)</b>	<b>224 813</b>	<b>95 117</b>	<b>-</b>	<b>45 941</b>	<b>-</b>	<b>141 057</b>	<b>-</b>	<b>71 491</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	89 600	5 529	6,2%	57 336	64,0%	62 865	70,2%	61 842	44,2%	(7,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>314 413</b>	<b>100 645</b>	<b>-</b>	<b>103 277</b>	<b>-</b>	<b>203 922</b>	<b>-</b>	<b>133 333</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>119 790</b>	<b>9 260</b>	<b>7,7%</b>	<b>69 436</b>	<b>58,0%</b>	<b>78 696</b>	<b>65,7%</b>	<b>67 540</b>	<b>39,8%</b>	<b>2,8%</b>
National Government	89 073	9 215	10,3%	53 668	60,3%	62 883	70,6%	60 691	44,2%	(11,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>89 073</b>	<b>9 215</b>	<b>10,3%</b>	<b>53 668</b>	<b>60,3%</b>	<b>62 883</b>	<b>70,6%</b>	<b>60 691</b>	<b>44,2%</b>	<b>(11,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 717	44	,1%	15 769	51,3%	15 813	51,5%	6 849	21,7%	130,2%
<b>Capital Expenditure Functional</b>	<b>119 790</b>	<b>9 260</b>	<b>7,7%</b>	<b>69 436</b>	<b>58,0%</b>	<b>78 696</b>	<b>65,7%</b>	<b>67 540</b>	<b>39,8%</b>	<b>2,8%</b>
<b>Municipal governance and administration</b>	<b>12 717</b>	<b>44</b>	<b>,3%</b>	<b>8 007</b>	<b>63,0%</b>	<b>8 051</b>	<b>63,3%</b>	<b>26</b>	<b>,7%</b>	<b>30 593,3%</b>
Executive and Council	12 717	-	-	8 007	63,0%	8 051	63,3%	26	7%	30 593,3%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>6 900</b>	<b>275</b>	<b>4,0%</b>	<b>1 400</b>	<b>20,3%</b>	<b>1 676</b>	<b>24,3%</b>	<b>9 029</b>	<b>66,7%</b>	<b>(84,5%)</b>
Community and Social Services	3 500	-	-	-	-	-	-	7 944	99,2%	(100,0%)
Sport And Recreation	3 400	275	8,1%	1 400	41,2%	1 676	49,3%	1 085	15,5%	29,0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>16 900</b>	<b>2 533</b>	<b>15,0%</b>	<b>9 730</b>	<b>57,6%</b>	<b>12 264</b>	<b>72,6%</b>	<b>8 226</b>	<b>64,3%</b>	<b>18,3%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 900	2 533	15,0%	9 730	57,6%	12 264	72,6%	8 226	64,3%	18,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>83 273</b>	<b>6 407</b>	<b>7,7%</b>	<b>50 299</b>	<b>60,4%</b>	<b>56 706</b>	<b>68,1%</b>	<b>50 259</b>	<b>35,1%</b>	<b>,1%</b>
Energy sources	24 877	607	2,4%	13 836	55,6%	14 443	58,1%	6 779	21,7%	104,1%
Water Management	35 596	2 244	6,3%	27 231	76,5%	29 475	82,8%	21 638	30,5%	25,9%
Waste Water Management	19 800	3 556	18,0%	9 232	46,6%	12 788	64,6%	9 566	53,8%	(3,5%)
Waste Management	3 000	-	-	-	-	-	-	12 276	55,8%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>3 381 084</b>	<b>617 340</b>	<b>18,3%</b>	<b>509 164</b>	<b>15,1%</b>	<b>1 126 504</b>	<b>33,3%</b>	<b>537 693</b>	<b>41,3%</b>	<b>(5,3%)</b>
Property rates	643 848	76 139	11,8%	76 222	11,8%	152 361	23,7%	71 336	22,1%	6,8%
Service charges	2 103 573	219 393	10,4%	209 710	10,0%	429 103	20,4%	200 787	24,7%	4,4%

Other revenue	120 345	92 743	77.1%	24 787	20.6%	117 530	97.7%	46 822	128.5%	(47.1%)
Transfers and Subsidies - Operational	383 978	205 650	53.6%	173 797	45.3%	379 447	98.8%	163 360	98.4%	6.4%
Transfers and Subsidies - Capital	89 600	23 085	25.8%	24 227	27.0%	47 312	52.8%	54 692	58.4%	(55.7%)
Interest	39 740	331	.8%	421	1.1%	752	1.9%	695	4.3%	(39.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 655 800)</b>	<b>(514 873)</b>	<b>19.4%</b>	<b>(647 608)</b>	<b>24.4%</b>	<b>(1 162 481)</b>	<b>43.8%</b>	<b>(426 872)</b>	<b>41.8%</b>	<b>51.7%</b>
Suppliers and employees	(2 546 134)	(514 873)	20.2%	(647 608)	25.4%	(1 162 481)	45.7%	(426 872)	43.9%	51.7%
Finance charges	(105 408)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 258)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>725 283</b>	<b>102 468</b>	<b>14.1%</b>	<b>(138 445)</b>	<b>(19.1%)</b>	<b>(35 977)</b>	<b>(5.0%)</b>	<b>110 821</b>	<b>38.7%</b>	<b>(224.9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(126 261)</b>	<b>(33 908)</b>	<b>26.9%</b>	<b>(68 968)</b>	<b>54.6%</b>	<b>(102 876)</b>	<b>81.5%</b>	<b>(62 051)</b>	<b>61.4%</b>	<b>11.1%</b>
Capital assets	(126 261)	(33 908)	26.9%	(68 968)	54.6%	(102 876)	81.5%	(62 051)	61.4%	11.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(126 261)</b>	<b>(33 908)</b>	<b>26.9%</b>	<b>(68 968)</b>	<b>54.6%</b>	<b>(102 876)</b>	<b>81.5%</b>	<b>(62 051)</b>	<b>61.4%</b>	<b>11.1%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(43 498)</b>	<b>-</b>	<b>-</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(67 221)</b>	<b>50.0%</b>	<b>(69.2%)</b>
Repayment of borrowing	(43 498)	-	-	(20 678)	47.5%	(20 678)	47.5%	(67 221)	50.0%	(69.2%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(43 498)</b>	<b>-</b>	<b>-</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(20 678)</b>	<b>47.5%</b>	<b>(67 221)</b>	<b>50.0%</b>	<b>(69.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>555 524</b>	<b>68 560</b>	<b>12.3%</b>	<b>(228 091)</b>	<b>(41.1%)</b>	<b>(159 531)</b>	<b>(28.7%)</b>	<b>(22,3%)</b>	<b>(18 452)</b>	<b>1 136.1%</b>
Cash/cash equivalents at the year begin:	47 606	32 123	67.5%	98 479	206.9%	32 123	67.5%	11 158	3.7%	782.6%
Cash/cash equivalents at the year end:	603 131	98 479	16.3%	(129 612)	(21.5%)	(129 612)	(21.5%)	(7 294)	(3.1%)	1 677.1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10 527	15.5%	3 538	5.2%	2 841	4.2%	50 877	75.1%	67 783	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 278	31.6%	7 399	6.1%	4 624	3.8%	70 826	58.5%	121 126	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 249	18.9%	14 416	6.3%	12 279	5.4%	158 910	69.4%	228 853	35.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 199	14.7%	2 863	5.1%	2 206	4.0%	42 449	76.2%	55 717	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 325	15.1%	2 904	4.7%	2 155	3.5%	47 225	76.7%	61 608	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	21	100.0%	21	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 944	4.6%	2 550	3.9%	2 481	3.8%	56 614	87.7%	64 588	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 320	7.3%	2 534	5.6%	1 282	2.8%	38 109	84.2%	45 245	7.0%	-	-	-	-
<b>Total By Income Source</b>	<b>115 841</b>	<b>18.0%</b>	<b>36 203</b>	<b>5.6%</b>	<b>27 867</b>	<b>4.3%</b>	<b>465 031</b>	<b>72.1%</b>	<b>644 942</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 952	14.6%	5 178	10.8%	4 263	8.9%	31 370	65.7%	47 763	7.4%	-	-	-	-
Commercial	61 639	22.8%	15 432	5.7%	10 942	4.0%	182 618	67.5%	270 631	42.0%	-	-	-	-
Households	47 251	14.5%	15 593	4.8%	12 661	3.9%	251 043	76.9%	326 548	50.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>115 841</b>	<b>18.0%</b>	<b>36 203</b>	<b>5.6%</b>	<b>27 867</b>	<b>4.3%</b>	<b>465 031</b>	<b>72.1%</b>	<b>644 942</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 195	43.0%	328	.7%	30	.1%	27 692	56.2%	49 246	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21 195</b>	<b>43.0%</b>	<b>328</b>	<b>.7%</b>	<b>30</b>	<b>.1%</b>	<b>27 722</b>	<b>56.3%</b>	<b>49 276</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Ms Puseletso Melato	013 249 7108

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: EMAKHAZENI (MP314)**  
**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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>415 535</b>	<b>85 496</b>	<b>20,6%</b>	<b>73 875</b>	<b>17,8%</b>	<b>159 371</b>	<b>38,4%</b>	<b>104 214</b>	<b>40,1%</b>	<b>(29,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	116 896	12 634	10,8%	20 555	17,6%	33 189	28,4%	28 526	55,5%	(27,9%)
Service charges - Water	22 029	2 608	11,8%	5 389	24,4%	7 976	36,2%	3 280	28,7%	63,7%
Service charges - Waste Water Management	14 673	2 415	16,5%	3 625	24,7%	6 041	41,2%	3 458	41,7%	4,8%
Service charges - Waste Management	12 779	1 973	15,4%	2 964	23,2%	4 937	38,6%	2 871	39,6%	3,2%
Sale of Goods and Rendering of Services	1 138	41	3,6%	62	5,5%	103	9,0%	150	18,7%	(58,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 930	2 866	14,4%	4 343	21,8%	7 209	36,2%	4 542	54,8%	(4,4%)
Interest earned from Current and Non Current Assets	2 053	402	19,6%	509	24,8%	911	44,4%	349	31,9%	46,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	-	-	13	43,2%	(100,0%)
Rental from Fixed Assets	2 303	99	4,3%	120	5,2%	220	9,5%	290	2,3%	(58,6%)
Licence and permits	16	0	2,4%	9	55,3%	9	57,7%	47	299,3%	(80,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	32	2,4%	25	1,8%	57	4,3%	119	17,4%	(79,1%)
<b>Non-Exchange Revenue</b>										
Property rates	93 165	18 474	19,8%	26 999	29,0%	45 473	48,8%	19 983	35,7%	35,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 037	3	-	(39)	(1,1%)	(36)	(1,1%)	5 914	68,7%	(100,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 119	40 844	39,6%	4 617	4,5%	45 462	44,1%	34 672	35,6%	(86,7%)
Interest	-	3 103	-	4 717	-	7 819	-	1	-	414 719,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>522 753</b>	<b>93 414</b>	<b>17,9%</b>	<b>121 046</b>	<b>23,2%</b>	<b>214 460</b>	<b>41,0%</b>	<b>62 831</b>	<b>37,7%</b>	<b>92,7%</b>
Employer related costs	139 009	24 195	17,4%	50 545	36,4%	74 739	53,8%	14 100	46,1%	258,5%
Remuneration of councillors	8 602	1 620	18,8%	4 641	54,0%	6 262	72,8%	1 544	43,9%	200,7%
Bulk purchases - electricity	108 147	24 375	22,5%	16 949	15,7%	41 324	38,2%	17 383	47,1%	(2,5%)
Inventories consumed	10 782	1 390	12,9%	1 199	11,1%	2 589	24,0%	1 168	18,6%	2,7%
Debt impairment	102 307	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	79 808	10 905	13,7%	16 400	20,5%	27 304	34,2%	-	21,5%	(100,0%)
Interest	10 920	4 574	41,9%	5 058	46,3%	9 632	88,2%	3 877	135,2%	30,5%
Contracted services	32 036	4 415	13,8%	17 946	56,0%	22 361	69,8%	15 100	40,0%	18,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	18 339	-	-	-	18 339	-	618	-	(100,0%)
Operational costs	31 142	3 601	11,6%	8 309	26,7%	11 910	38,2%	9 041	73,6%	(8,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(107 218)</b>	<b>(7 918)</b>	<b>-</b>	<b>(47 171)</b>	<b>-</b>	<b>(55 089)</b>	<b>-</b>	<b>41 383</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	60 387	12 499	20,7%	19 157	31,7%	31 656	52,4%	35 329	71,6%	(45,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(46 831)</b>	<b>4 581</b>	<b>-</b>	<b>(28 013)</b>	<b>-</b>	<b>(23 433)</b>	<b>-</b>	<b>76 711</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(46 831)</b>	<b>4 581</b>	<b>-</b>	<b>(28 013)</b>	<b>-</b>	<b>(23 433)</b>	<b>-</b>	<b>76 711</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(46 831)</b>	<b>4 581</b>	<b>-</b>	<b>(28 013)</b>	<b>-</b>	<b>(23 433)</b>	<b>-</b>	<b>76 711</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(46 831)</b>	<b>4 581</b>	<b>-</b>	<b>(28 013)</b>	<b>-</b>	<b>(23 433)</b>	<b>-</b>	<b>76 711</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>59 118</b>	<b>19 982</b>	<b>33,8%</b>	<b>23 822</b>	<b>40,3%</b>	<b>43 804</b>	<b>74,1%</b>	<b>22 300</b>	<b>62,4%</b>	<b>6,8%</b>
National Government	58 818	17 515	29,8%	22 205	37,8%	39 720	67,5%	22 106	64,7%	5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>58 818</b>	<b>17 515</b>	<b>29,8%</b>	<b>22 205</b>	<b>37,8%</b>	<b>39 720</b>	<b>67,5%</b>	<b>22 106</b>	<b>64,7%</b>	<b>5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	2 467	822,3%	1 617	539,0%	4 084	1 361,3%	195	8,2%	730,3%
<b>Capital Expenditure Functional</b>	<b>59 118</b>	<b>21 071</b>	<b>35,6%</b>	<b>25 514</b>	<b>43,2%</b>	<b>46 585</b>	<b>78,8%</b>	<b>22 300</b>	<b>62,2%</b>	<b>14,4%</b>
<b>Municipal governance and administration</b>	<b>300</b>	<b>56</b>	<b>18,6%</b>	<b>240</b>	<b>80,2%</b>	<b>296</b>	<b>98,8%</b>	<b>195</b>	<b>27,8%</b>	<b>23,5%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	56	18,6%	240	80,2%	296	98,8%	195	27,8%	23,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>7 008</b>	<b>-</b>	<b>3 728</b>	<b>-</b>	<b>10 736</b>	<b>-</b>	<b>4 765</b>	<b>85,7%</b>	<b>(21,8%)</b>
Community and Social Services	-	4 597	-	2 351	-	6 948	-	4 765	86,9%	(50,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 411	-	1 377	-	3 788	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 000</b>	<b>6 996</b>	<b>35,0%</b>	<b>(6 162)</b>	<b>(30,8%)</b>	<b>834</b>	<b>4,2%</b>	<b>5 155</b>	<b>152,8%</b>	<b>(219,5%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 000	6 996	35,0%	(6 162)	(30,8%)	834	4,2%	5 155	154,8%	(219,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>38 818</b>	<b>7 011</b>	<b>18,1%</b>	<b>27 708</b>	<b>71,4%</b>	<b>34 719</b>	<b>89,4%</b>	<b>12 185</b>	<b>47,4%</b>	<b>127,4%</b>
Energy sources	9 000	-	-	4 251	47,2%	4 251	47,2%	-	-	(100,0%)
Water Management	29 818	4 725	15,8%	8 026	26,9%	12 751	42,8%	4 740	33,7%	69,3%
Waste Water Management	-	2 286	-	15 431	-	17 716	-	5 027	78,9%	207,0%
Waste Management	-	-	-	-	-	-	-	2 419	67,2%	(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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>416 337</b>	<b>103 998</b>	<b>25,0%</b>	<b>41 643</b>	<b>10,0%</b>	<b>145 641</b>	<b>35,0%</b>	<b>103 257</b>	<b>36,1%</b>	<b>(59,7%)</b>
Property rates	65 216	10 076	15,4%	13 945	21,4%	24 020	36,8%	10 953	17,9%	27,3%
Service charges	132 206	19 586	14,8%	25 494	19,3%	45 080	34,1%	29 476	37,5%	(13,5%)

Other revenue	51 362	2 190	4.3%	1 465	2.9%	3 655	7.1%	8 225	67.5%	(82.2%)
Transfers and Subsidies - Operational	103 119	40 351	39.1%	0	-	40 351	39.1%	31 607	36.5%	(100.0%)
Transfers and Subsidies - Capital	60 387	31 536	52.2%	212	4%	31 748	52.6%	22 661	40.0%	(99.1%)
Interest	4 046	259	6.4%	527	13.0%	786	19.4%	335	27.2%	57.5%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(340 638)</b>	<b>(3 751)</b>	<b>1.1%</b>	<b>(127 396)</b>	<b>37.4%</b>	<b>(131 148)</b>	<b>38.5%</b>	<b>(43 010)</b>	<b>19.7%</b>	<b>196.2%</b>
Suppliers and employees	(340 638)	(3 751)	1.1%	(127 396)	37.4%	(131 148)	38.5%	(43 010)	20.0%	196.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>75 698</b>	<b>100 247</b>	<b>132.4%</b>	<b>(85 753)</b>	<b>(113.3%)</b>	<b>14 493</b>	<b>19.1%</b>	<b>60 248</b>	<b>200.6%</b>	<b>(242.3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(59 118)</b>	<b>(17 772)</b>	<b>30.1%</b>	<b>(26 550)</b>	<b>44.9%</b>	<b>(44 322)</b>	<b>75.0%</b>	<b>(29 693)</b>	<b>78.8%</b>	<b>(10.6%)</b>
Capital assets	(59 118)	(17 772)	30.1%	(26 550)	44.9%	(44 322)	75.0%	(29 693)	78.8%	(10.6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(59 118)</b>	<b>(17 772)</b>	<b>30.1%</b>	<b>(26 550)</b>	<b>44.9%</b>	<b>(44 322)</b>	<b>75.0%</b>	<b>(29 693)</b>	<b>78.8%</b>	<b>(10.6%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>16 581</b>	<b>82 475</b>	<b>497.4%</b>	<b>(112 304)</b>	<b>(677.3%)</b>	<b>(29 829)</b>	<b>(179.9%)</b>	<b>30 555</b>	<b>(111.1%)</b>	<b>(467.6%)</b>
Cash/cash equivalents at the year begin:	6 053	-	-	82 475	1 362.6%	-	-	10 870	43.8%	658.8%
Cash/cash equivalents at the year end:	<b>22 633</b>	<b>82 475</b>	<b>364.4%</b>	<b>(29 829)</b>	<b>(131.8%)</b>	<b>(29 829)</b>	<b>(131.8%)</b>	<b>41 425</b>	<b>289.3%</b>	<b>(172.0%)</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 607	2.0%	2 277	2.9%	1 463	1.9%	73 139	93.2%	78 486	12.6%	(3 853)	(4.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 852	3.4%	2 867	2.5%	2 679	2.4%	103 978	91.7%	113 376	18.2%	(4 135)	(3.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 154	3.4%	6 631	2.8%	5 898	2.4%	220 072	91.4%	240 755	38.6%	(10 985)	(4.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 167	2.8%	922	2.2%	843	2.0%	38 532	92.9%	41 464	6.7%	(797)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Management	1 022	2.3%	882	2.0%	833	1.9%	41 629	93.8%	44 365	7.1%	(1 000)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	5%	0	5%	0	5%	89	98.5%	90	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 106	3.4%	3 018	3.3%	2 961	3.2%	83 314	90.2%	92 399	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	4	-	12 419	99.9%	12 427	2.0%	-	-	-	-
<b>Total By Income Source</b>	<b>18 910</b>	<b>3.0%</b>	<b>16 598</b>	<b>2.7%</b>	<b>14 682</b>	<b>2.4%</b>	<b>573 172</b>	<b>91.9%</b>	<b>623 362</b>	<b>100.0%</b>	<b>(20 770)</b>	<b>(3.3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 168	2.5%	3 462	2.7%	2 449	1.9%	118 957	92.9%	128 036	20.5%	(3 134)	(2.4%)	-	-
Commercial	4 308	4.3%	3 169	3.2%	2 809	2.8%	89 122	89.7%	99 408	15.9%	(4 095)	(4.1%)	-	-
Households	11 433	2.9%	9 967	2.5%	9 424	2.4%	365 092	92.2%	385 917	63.5%	(13 541)	(3.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>18 910</b>	<b>3.0%</b>	<b>16 598</b>	<b>2.7%</b>	<b>14 682</b>	<b>2.4%</b>	<b>573 172</b>	<b>91.9%</b>	<b>623 362</b>	<b>100.0%</b>	<b>(20 770)</b>	<b>(3.3%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	7 087	4.4%	6 603	4.1%	146 903	91.5%	160 593	51.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 521	1.0%	2 237	1.5%	1 594	1.1%	143 336	96.4%	148 688	48.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 521</b>	<b>.5%</b>	<b>9 324</b>	<b>3.0%</b>	<b>8 197</b>	<b>2.7%</b>	<b>290 239</b>	<b>93.8%</b>	<b>309 281</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: THEMBISILE HANI (MP315)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 062 960</b>	<b>375 054</b>	<b>35,3%</b>	<b>331 045</b>	<b>31,1%</b>	<b>706 099</b>	<b>66,4%</b>	<b>313 055</b>	<b>62,7%</b>	<b>5,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132 190	34 324	26,0%	34 648	26,2%	68 972	52,2%	27 623	50,2%	25,4%
Service charges - Waste Water Management	3 046	853	28,0%	796	26,1%	1 649	54,1%	591	52,6%	34,6%
Service charges - Waste Management	43 375	11 433	26,4%	11 549	26,6%	22 983	53,0%	10 377	49,6%	11,3%
Sale of Goods and Rendering of Services	14 628	1 492	10,2%	128	,9%	1 620	11,1%	267	79,1%	(52,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	37 345	25,9%	38 570	26,8%	75 915	52,7%	34 981	31,3%	10,3%
Interest earned from Current and Non Current Assets	12 856	5 810	45,2%	6 745	52,5%	12 554	97,7%	1 744	49,0%	286,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	468	28,7%	363	22,3%	830	51,0%	187	103,7%	94,3%
Licence and permits	5	1	13,2%	2	48,4%	3	61,6%	1	71,0%	64,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	16	4,4%	93	24,9%	109	29,3%	64	29,3%	44,6%
<b>Non-Exchange Revenue</b>										
Property rates	68 724	26 410	38,4%	26 422	38,4%	52 832	76,9%	16 457	51,0%	60,6%
Surcharges and Taxes	-	-	-	-	-	-	-	23 258	-	(100,0%)
Fines, penalties and forfeits	5 071	44	,9%	205	4,0%	249	4,9%	48	2,9%	324,7%
Licences or permits	326	35	10,9%	11	3,4%	46	14,2%	81	48,1%	(86,4%)
Transfer and subsidies - Operational	623 711	256 822	41,2%	211 514	33,9%	468 336	75,1%	197 376	73,8%	7,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	13 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 265 588</b>	<b>185 569</b>	<b>14,7%</b>	<b>243 825</b>	<b>19,3%</b>	<b>429 395</b>	<b>33,9%</b>	<b>201 037</b>	<b>30,8%</b>	<b>21,3%</b>
Employee related costs	219 179	49 842	22,7%	50 703	23,1%	100 545	45,9%	49 569	45,5%	2,3%
Remuneration of councillors	30 036	7 033	23,4%	7 024	23,4%	14 057	46,8%	7 544	46,0%	(6,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200 142	36 260	18,1%	52 362	26,2%	88 622	44,3%	48 343	45,8%	8,3%
Debt impairment	336 613	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	91 000	17 923	19,7%	17 802	19,6%	35 725	39,3%	18 602	42,2%	(4,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	168 260	45 871	27,3%	48 423	28,8%	94 294	56,0%	46 340	47,8%	4,5%
Transfers and subsidies	99 487	-	-	35 636	35,8%	35 636	35,8%	-	-	(100,0%)
Irrecoverable debts written off	10 224	3 824	37,4%	4 166	40,7%	7 990	78,2%	1 664	49,4%	150,4%
Operational costs	110 647	24 816	22,4%	27 709	25,0%	52 525	47,5%	28 976	42,7%	(4,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(202 628)</b>	<b>189 485</b>	<b>-</b>	<b>87 220</b>	<b>-</b>	<b>276 705</b>	<b>-</b>	<b>112 018</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	323 057	50 591	15,7%	138 306	42,8%	188 897	58,5%	-	31,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>120 429</b>	<b>240 076</b>	<b>-</b>	<b>225 525</b>	<b>-</b>	<b>465 601</b>	<b>-</b>	<b>112 018</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>120 429</b>	<b>240 076</b>	<b>-</b>	<b>225 525</b>	<b>-</b>	<b>465 601</b>	<b>-</b>	<b>112 018</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>120 429</b>	<b>240 076</b>	<b>-</b>	<b>225 525</b>	<b>-</b>	<b>465 601</b>	<b>-</b>	<b>112 018</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>120 429</b>	<b>240 076</b>	<b>-</b>	<b>225 525</b>	<b>-</b>	<b>465 601</b>	<b>-</b>	<b>112 018</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>256 200</b>	<b>80 211</b>	<b>31,3%</b>	<b>77 910</b>	<b>30,4%</b>	<b>158 121</b>	<b>61,7%</b>	<b>92 807</b>	<b>57,3%</b>	<b>(16,1%)</b>
National Government	224 170	69 569	31,0%	64 278	28,7%	133 848	59,7%	83 148	58,6%	(22,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>224 170</b>	<b>69 569</b>	<b>31,0%</b>	<b>64 278</b>	<b>28,7%</b>	<b>133 848</b>	<b>59,7%</b>	<b>83 148</b>	<b>58,6%</b>	<b>(22,7%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 030	10 642	33,2%	13 631	42,6%	24 273	75,8%	9 659	44,7%	41,1%
<b>Capital Expenditure Functional</b>	<b>256 200</b>	<b>80 211</b>	<b>31,3%</b>	<b>81 434</b>	<b>31,8%</b>	<b>161 645</b>	<b>63,1%</b>	<b>92 807</b>	<b>57,3%</b>	<b>(12,3%)</b>
<b>Municipal governance and administration</b>	<b>17 395</b>	<b>6 131</b>	<b>35,2%</b>	<b>10 706</b>	<b>61,5%</b>	<b>16 837</b>	<b>96,8%</b>	<b>1 267</b>	<b>20,8%</b>	<b>745,2%</b>
Executive and Council	45	-	-	-	-	-	-	-	-	-
Finance and administration	17 350	6 131	35,3%	10 706	61,7%	16 837	97,0%	1 267	20,8%	745,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>21 700</b>	<b>7 834</b>	<b>36,1%</b>	<b>2 607</b>	<b>12,0%</b>	<b>10 441</b>	<b>48,1%</b>	<b>8 784</b>	<b>48,0%</b>	<b>(70,3%)</b>
Community and Social Services	18 200	4 817	26,5%	2 607	14,3%	7 424	40,8%	676	9,0%	285,8%
Sport And Recreation	3 500	3 016	86,2%	-	-	3 016	86,2%	8 108	62,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>58 744</b>	<b>21 875</b>	<b>37,2%</b>	<b>16 142</b>	<b>27,5%</b>	<b>38 017</b>	<b>64,7%</b>	<b>15 038</b>	<b>32,9%</b>	<b>7,3%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	58 744	21 875	37,2%	16 142	27,5%	38 017	64,7%	15 038	32,9%	7,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>158 361</b>	<b>44 371</b>	<b>28,0%</b>	<b>51 979</b>	<b>32,8%</b>	<b>96 350</b>	<b>60,8%</b>	<b>67 719</b>	<b>73,3%</b>	<b>(23,2%)</b>
Energy sources	5 000	1 764	35,3%	1 120	22,4%	2 884	57,7%	3 743	71,6%	(70,1%)
Water Management	114 917	33 986	29,6%	31 284	27,2%	65 270	56,8%	40 563	72,8%	(22,9%)
Waste Water Management	34 244	8 621	25,2%	16 051	46,9%	24 672	72,0%	16 978	74,6%	(5,5%)
Waste Management	4 200	-	-	3 524	83,9%	3 524	83,9%	6 435	75,9%	(45,2%)
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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 107 813</b>	<b>486 492</b>	<b>43,9%</b>	<b>156 845</b>	<b>14,2%</b>	<b>643 337</b>	<b>58,1%</b>	<b>293 639</b>	<b>61,5%</b>	<b>(46,6%)</b>
Property rates	39 416	12 464	31,6%	16 406	41,6%	28 870	73,2%	9 594	37,9%	71,0%
Service charges	10 442	4 191	40,1%	4 522	43,3%	8 713	83,4%	3 323	65,5%	36,1%

Other revenue	98 025	40 078	40,9%	24 061	24,5%	64 138	65,4%	26 318	71,9%	(8,6%)
Transfers and Subsidies - Operational	623 711	255 490	41,0%	448	1%	255 938	41,0%	197 582	73,0%	(99,8%)
Transfers and Subsidies - Capital	323 057	173 940	53,8%	111 023	34,4%	284 963	88,2%	56 823	33,3%	95,4%
Interest	13 162	329	2,5%	385	2,9%	715	5,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(827 751)</b>	<b>(118 546)</b>	<b>14,3%</b>	<b>(153 434)</b>	<b>18,5%</b>	<b>(271 980)</b>	<b>32,9%</b>	<b>(144 818)</b>	<b>34,7%</b>	<b>6,0%</b>
Suppliers and employees	(728 264)	(118 546)	16,3%	(153 434)	21,1%	(271 980)	37,3%	(144 818)	34,8%	6,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(99 487)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>280 062</b>	<b>367 946</b>	<b>131,4%</b>	<b>3 411</b>	<b>1,2%</b>	<b>371 357</b>	<b>132,6%</b>	<b>148 822</b>	<b>144,2%</b>	<b>(97,7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>13 000</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	13 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(256 200)</b>	<b>(88 124)</b>	<b>34,4%</b>	<b>(91 106)</b>	<b>35,6%</b>	<b>(179 230)</b>	<b>70,0%</b>	<b>(105 670)</b>	<b>66,0%</b>	<b>(13,8%)</b>
Capital assets	(256 200)	(88 124)	34,4%	(91 106)	35,6%	(179 230)	70,0%	(105 670)	66,0%	(13,8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(243 200)</b>	<b>(88 124)</b>	<b>36,2%</b>	<b>(91 106)</b>	<b>37,5%</b>	<b>(179 230)</b>	<b>73,7%</b>	<b>(105 670)</b>	<b>66,0%</b>	<b>(13,8%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>36 863</b>	<b>279 822</b>	<b>759,1%</b>	<b>(87 695)</b>	<b>(237,9%)</b>	<b>192 127</b>	<b>521,2%</b>	<b>43 152</b>	<b>(13 223,9%)</b>	<b>(303,2%)</b>
Cash/cash equivalents at the year begin:	139 899	230 862	165,0%	510 684	365,0%	230 862	165,0%	369 310	126,3%	38,3%
Cash/cash equivalents at the year end:	176 762	510 684	288,9%	422 989	239,3%	422 989	239,3%	412 461	245,1%	2,6%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	13 194	1,2%	17 480	1,6%	12 521	1,2%	1 019 933	95,9%	1 063 129	39,7%	10 669	1,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	147	100,0%	147	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 303	2,3%	6 297	1,8%	6 221	1,8%	334 492	94,1%	355 314	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1,2%	201	1,1%	189	1,0%	17 693	96,6%	18 308	7,7%	158	,9%	-	-
Receivables from Exchange Transactions - Waste Management	4 391	1,0%	5 106	1,1%	4 328	1,0%	436 081	96,9%	449 905	16,8%	3 293	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 018	1,7%	12 937	1,6%	12 746	1,6%	749 678	95,1%	788 380	29,5%	(7 908)	(1,0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	138	100,0%	138	-	(1 358)	(983,6%)	-	-
<b>Total By Income Source</b>	<b>39 131</b>	<b>1,5%</b>	<b>42 021</b>	<b>1,6%</b>	<b>36 006</b>	<b>1,3%</b>	<b>2 558 163</b>	<b>95,6%</b>	<b>2 675 320</b>	<b>100,0%</b>	<b>4 854</b>	<b>,2%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8 001	1,9%	7 918	1,9%	7 321	1,7%	402 964	94,5%	426 204	15,9%	553	,1%	-	-
Commercial	5 738	2,8%	8 423	4,2%	3 654	1,8%	183 696	91,2%	201 511	7,5%	1 736	,9%	-	-
Households	25 392	1,2%	25 680	1,3%	25 030	1,2%	1 971 502	96,3%	2 047 605	76,5%	2 565	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>39 131</b>	<b>1,5%</b>	<b>42 021</b>	<b>1,6%</b>	<b>36 006</b>	<b>1,3%</b>	<b>2 558 163</b>	<b>95,6%</b>	<b>2 675 320</b>	<b>100,0%</b>	<b>4 854</b>	<b>,2%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 394	95,3%	165	4,6%	3	,1%	(1)	-	3 561	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 394</b>	<b>95,3%</b>	<b>165</b>	<b>4,6%</b>	<b>3</b>	<b>,1%</b>	<b>(1)</b>	<b>-</b>	<b>3 561</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: DR J.S. MOROKA (MP316)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>836 062</b>	<b>302 130</b>	<b>36,1%</b>	<b>257 152</b>	<b>30,8%</b>	<b>559 282</b>	<b>66,9%</b>	<b>244 332</b>	<b>65,5%</b>	<b>5,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	98 454	16 874	17,1%	22 626	23,0%	39 500	40,1%	25 036	50,7%	(9,6%)
Service charges - Waste Water Management	14 098	2 833	20,1%	3 088	21,9%	5 921	42,0%	2 742	40,7%	12,6%
Service charges - Waste Management	5 211	1 587	30,5%	1 606	30,8%	3 193	61,3%	958	42,5%	67,7%
Sale of Goods and Rendering of Services	792	74	9,3%	111	14,1%	185	23,4%	55	15,6%	100,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	(30)	(8,1%)	(2 013)	(532,7%)	(2 044)	(540,8%)	(15)	-	13 525,0%
Interest earned from Current and Non Current Assets	6 918	2 569	37,1%	374	5,4%	2 943	42,5%	1 862	41,2%	(79,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	172	44,4%	175	45,3%	346	89,8%	155	76,7%	13,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 229	68	9%	1 149	15,9%	1 217	16,8%	1 256	9,5%	(8,5%)
<b>Non-Exchange Revenue</b>										
Property rates	73 853	30 971	41,9%	27 955	37,9%	58 927	79,8%	15 927	45,6%	75,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	40	11,7%	42	12,0%	82	23,7%	16	8,9%	163,7%
Licences or permits	8 279	41	5%	1 076	13,0%	1 117	13,5%	1 330	16,8%	(19,1%)
Transfer and subsidies - Operational	548 576	224 549	40,9%	179 147	32,7%	403 696	73,6%	175 535	75,4%	2,1%
Interest	71 542	22 382	31,3%	21 815	30,5%	44 198	61,8%	19 475	-	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>832 967</b>	<b>294 728</b>	<b>35,4%</b>	<b>177 344</b>	<b>21,3%</b>	<b>472 072</b>	<b>56,7%</b>	<b>188 769</b>	<b>40,7%</b>	<b>(6,1%)</b>
Employee related costs	299 764	63 721	21,3%	62 919	21,0%	126 640	42,2%	62 591	44,5%	5%
Remuneration of councillors	33 406	13 769	41,2%	6 832	20,5%	20 601	61,7%	9 444	53,8%	(27,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 100	1 654	13,7%	4 306	35,6%	5 960	49,3%	6 659	68,2%	(35,3%)
Debt impairment	120 298	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	-	-	-	-	-	-	-	-	-
Interest	1 500	41	2,7%	43	2,9%	85	5,6%	45	6,9%	(3,1%)
Contracted services	191 582	47 826	25,0%	70 621	36,9%	118 446	61,8%	72 525	57,8%	(2,6%)
Transfers and subsidies	8 400	2 414	28,7%	2 089	24,9%	4 503	53,6%	1 355	43,8%	54,2%
Irrecoverable debts written off	-	135 431	(14)	-	-	135 418	-	-	-	(100,0%)
Operational costs	101 293	29 873	29,4%	30 547	30,1%	60 420	59,5%	36 151	64,4%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>3 095</b>	<b>7 402</b>	<b>-</b>	<b>79 808</b>	<b>-</b>	<b>87 210</b>	<b>-</b>	<b>55 563</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	160 817	35 722	22,2%	60 123	37,4%	95 845	59,6%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>163 912</b>	<b>43 124</b>	<b>-</b>	<b>139 931</b>	<b>-</b>	<b>183 055</b>	<b>-</b>	<b>55 563</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>163 912</b>	<b>43 124</b>	<b>-</b>	<b>139 931</b>	<b>-</b>	<b>183 055</b>	<b>-</b>	<b>55 563</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>163 912</b>	<b>43 124</b>	<b>-</b>	<b>139 931</b>	<b>-</b>	<b>183 055</b>	<b>-</b>	<b>55 563</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>163 912</b>	<b>43 124</b>	<b>-</b>	<b>139 931</b>	<b>-</b>	<b>183 055</b>	<b>-</b>	<b>55 563</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>155 276</b>	<b>31 423</b>	<b>20,2%</b>	<b>52 930</b>	<b>34,1%</b>	<b>84 354</b>	<b>54,3%</b>	<b>58 595</b>	<b>55,2%</b>	<b>(9,7%)</b>
National Government	152 776	31 423	20,6%	52 930	34,6%	84 354	55,2%	58 530	55,3%	(9,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>152 776</b>	<b>31 423</b>	<b>20,6%</b>	<b>52 930</b>	<b>34,6%</b>	<b>84 354</b>	<b>55,2%</b>	<b>58 530</b>	<b>55,3%</b>	<b>(9,6%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	65	13,0%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>155 276</b>	<b>32 235</b>	<b>20,8%</b>	<b>52 930</b>	<b>34,1%</b>	<b>85 166</b>	<b>54,8%</b>	<b>58 595</b>	<b>55,2%</b>	<b>(9,7%)</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 500</b>	<b>812</b>	<b>7,1%</b>	<b>1 643</b>	<b>14,3%</b>	<b>2 455</b>	<b>21,3%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	9 000	812	9,0%	1 643	18,3%	2 455	27,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>45 000</b>	<b>7 332</b>	<b>16,3%</b>	<b>19 457</b>	<b>43,2%</b>	<b>26 788</b>	<b>59,5%</b>	<b>14 433</b>	<b>48,9%</b>	<b>34,8%</b>
Planning and Development	-	-	-	-	-	-	-	65	13,0%	(100,0%)
Road Transport	45 000	7 332	16,3%	19 457	43,2%	26 788	59,5%	14 368	49,4%	35,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>98 776</b>	<b>24 092</b>	<b>24,4%</b>	<b>31 831</b>	<b>32,2%</b>	<b>55 923</b>	<b>56,6%</b>	<b>44 163</b>	<b>57,1%</b>	<b>(27,9%)</b>
Energy sources	-	-	-	-	-	-	-	719	51,7%	(100,0%)
Water Management	55 388	21 502	38,8%	20 396	36,8%	41 898	75,6%	26 068	62,0%	(21,8%)
Waste Water Management	43 388	2 590	6,0%	11 434	26,4%	14 024	32,3%	17 376	53,4%	(34,2%)
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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>855 599</b>	<b>273 229</b>	<b>31,9%</b>	<b>246 639</b>	<b>28,8%</b>	<b>519 868</b>	<b>60,8%</b>	<b>204 663</b>	<b>57,5%</b>	<b>20,5%</b>
Property rates	48 112	3 509	7,3%	11 597	24,1%	15 106	31,4%	10 443	35,2%	11,1%
Service charges	67 451	3 885	5,8%	14 611	21,7%	18 496	27,4%	8 884	12,4%	64,5%

Other revenue	23 725	43 871	184,9%	38 654	162,9%	82 525	347,8%	9 137	237,0%	323,0%
Transfers and Subsidies - Operational	548 576	221 323	40,3%	177 058	32,3%	398 381	72,6%	173 521	75,5%	2,0%
Transfers and Subsidies - Capital	160 817	-	-	2 165	1,3%	2 165	1,3%	591	7%	266,3%
Interest	6 918	641	9,3%	2 553	36,9%	3 194	46,2%	2 087	44,2%	22,3%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(647 875)</b>	<b>(94 220)</b>	<b>14,5%</b>	<b>(91 895)</b>	<b>14,2%</b>	<b>(186 115)</b>	<b>28,7%</b>	<b>(102 977)</b>	<b>32,5%</b>	<b>(10,8%)</b>
Suppliers and employees	(647 875)	(94 220)	14,5%	(91 895)	14,2%	(186 115)	28,7%	(102 977)	32,5%	(10,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>207 724</b>	<b>179 009</b>	<b>86,2%</b>	<b>154 743</b>	<b>74,5%</b>	<b>333 752</b>	<b>160,7%</b>	<b>101 686</b>	<b>135,5%</b>	<b>52,2%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(155 276)</b>	<b>(33 348)</b>	<b>21,5%</b>	<b>(55 689)</b>	<b>35,9%</b>	<b>(89 037)</b>	<b>57,3%</b>	<b>(61 891)</b>	<b>59,5%</b>	<b>(10,0%)</b>
Capital assets	(155 276)	(33 348)	21,5%	(55 689)	35,9%	(89 037)	57,3%	(61 891)	59,5%	(10,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(155 276)</b>	<b>(33 348)</b>	<b>21,5%</b>	<b>(55 689)</b>	<b>35,9%</b>	<b>(89 037)</b>	<b>57,3%</b>	<b>(61 891)</b>	<b>59,5%</b>	<b>(10,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>52 448</b>	<b>145 661</b>	<b>277,7%</b>	<b>99 054</b>	<b>188,9%</b>	<b>244 715</b>	<b>466,6%</b>	<b>39 795</b>	<b>320,4%</b>	<b>148,9%</b>
Cash/cash equivalents at the year begin:	18 389	170	9%	145 935	793,6%	170	9%	145 303	3,0%	4%
Cash/cash equivalents at the year end:	70 837	145 935	206,0%	244 989	345,8%	244 989	345,8%	185 098	170,9%	32,4%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 701	7%	14 495	2,8%	6 309	1,2%	495 112	95,3%	519 617	49,7%	(51 258)	(9,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 890	3,5%	5 560	3,3%	5 629	3,4%	149 760	89,8%	166 839	15,9%	(26 497)	(15,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 029	2,3%	842	1,9%	838	1,9%	41 892	93,9%	44 600	4,3%	(12 138)	(27,2%)	-	-
Receivables from Exchange Transactions - Waste Management	473	1,9%	446	1,8%	439	1,7%	23 868	94,6%	25 225	2,4%	(12 183)	(48,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 529	3,6%	8 403	2,9%	8 346	2,9%	262 577	90,6%	289 854	27,7%	(32 797)	(11,3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	1,3%	-	-	-	-	230	98,7%	233	-	(18 270)	(7 825,9%)	-	-
<b>Total By Income Source</b>	<b>21 625</b>	<b>2,1%</b>	<b>29 745</b>	<b>2,8%</b>	<b>21 559</b>	<b>2,1%</b>	<b>973 439</b>	<b>93,0%</b>	<b>1 046 369</b>	<b>100,0%</b>	<b>(153 143)</b>	<b>(14,6%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 277	1,1%	16 940	3,1%	8 827	1,6%	518 898	94,2%	550 942	52,7%	(10)	-	-	-
Commercial	6 708	4,4%	4 330	2,9%	4 301	2,8%	135 634	89,8%	150 973	14,4%	(509)	(,3%)	-	-
Households	8 640	2,5%	8 476	2,5%	8 431	2,4%	318 908	92,6%	344 454	32,9%	(152 623)	(44,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>21 625</b>	<b>2,1%</b>	<b>29 745</b>	<b>2,8%</b>	<b>21 559</b>	<b>2,1%</b>	<b>973 439</b>	<b>93,0%</b>	<b>1 046 369</b>	<b>100,0%</b>	<b>(153 143)</b>	<b>(14,6%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1 339	100,0%	1 339	235,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	569	(74,0%)	-	-	-	-	(1 339)	174,0%	(770)	(135,2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>569</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>569</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Ms Monica Mathani Mathebela	013 973 1101
Chief Financial Officer	Ms Boniswe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	15 509	2 765	17,8%	5 030	32,4%	7 795	50,3%	468	9,9%	974,1%
Transfers and Subsidies - Operational	723 556	186 961	25,8%	144 986	20,0%	331 947	45,9%	137 730	25,1%	5,3%
Transfers and Subsidies - Capital	2 556	-	-	-	-	-	-	-	-	-
Interest	24 151	275	1,1%	404	1,7%	679	2,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(758 847)</b>	<b>(74 978)</b>	<b>9,9%</b>	<b>(199 010)</b>	<b>26,2%</b>	<b>(273 988)</b>	<b>36,1%</b>	<b>(30 162)</b>	<b>6,9%</b>	<b>559,8%</b>
Suppliers and employees	(758 847)	(74 978)	9,9%	(199 010)	26,2%	(273 988)	36,1%	(30 162)	6,9%	559,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>6 926</b>	<b>115 024</b>	<b>1 660,9%</b>	<b>(48 590)</b>	<b>(701,6%)</b>	<b>66 434</b>	<b>959,3%</b>	<b>108 036</b>	<b>(121,9%)</b>	<b>(145,0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>				<b>41 081</b>		<b>41 081</b>				<b>(100,0%)</b>
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	-	-	-	41 081	-	41 081	-	-	-	(100,0%)
<b>Payments</b>	<b>(40 658)</b>	<b>(1 890)</b>	<b>4,6%</b>	<b>(12 971)</b>	<b>31,9%</b>	<b>(14 861)</b>	<b>36,6%</b>	<b>(14 152)</b>	<b>33,6%</b>	<b>(8,3%)</b>
Capital assets	(40 658)	(1 890)	4,6%	(12 971)	31,9%	(14 861)	36,6%	(14 152)	33,6%	(8,3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(40 658)</b>	<b>(1 890)</b>	<b>4,6%</b>	<b>28 110</b>	<b>(69,1%)</b>	<b>26 220</b>	<b>(64,5%)</b>	<b>(14 152)</b>	<b>33,6%</b>	<b>(298,6%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(33 732)</b>	<b>113 134</b>	<b>(335,4%)</b>	<b>(20 480)</b>	<b>60,7%</b>	<b>92 654</b>	<b>(274,7%)</b>	<b>93 884</b>	<b>(59,1%)</b>	<b>(121,8%)</b>
Cash/cash equivalents at the year begin:	485 801	71 315	14,7%	181 559	37,4%	71 315	14,7%	(16 152)	(16,1%)	(1 224,1%)
Cash/cash equivalents at the year end:	<b>452 069</b>	<b>181 559</b>	<b>40,2%</b>	<b>161 079</b>	<b>35,6%</b>	<b>161 079</b>	<b>35,6%</b>	<b>77 732</b>	<b>(42,4%)</b>	<b>107,2%</b>

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	140	21,6%	508	78,4%	648	100,0%	-	-	-	-
<b>Total By Income Source</b>					<b>140</b>	<b>21,6%</b>	<b>508</b>	<b>78,4%</b>	<b>648</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	140	21,6%	508	78,4%	648	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>					<b>140</b>	<b>21,6%</b>	<b>508</b>	<b>78,4%</b>	<b>648</b>	<b>100,0%</b>				

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>										

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: THABA CHWEU (MP321)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 382 264</b>	<b>270 869</b>	<b>19,6%</b>	<b>244 528</b>	<b>17,7%</b>	<b>515 398</b>	<b>37,3%</b>	<b>235 072</b>	<b>60,3%</b>	<b>4,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	312 082	88 881	28,5%	80 291	25,7%	169 173	54,2%	72 424	60,3%	10,9%
Service charges - Water	86 085	18 246	21,0%	19 232	21,0%	36 478	41,9%	16 676	53,3%	8,0%
Service charges - Waste Water Management	25 181	5 582	22,2%	5 663	22,5%	11 245	44,7%	5 365	46,8%	5,6%
Service charges - Waste Management	28 950	6 298	21,8%	6 380	22,0%	12 677	43,8%	6 061	47,0%	5,3%
Sale of Goods and Rendering of Services	518	460	88,7%	753	145,3%	1 213	233,9%	573	45,2%	31,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 326	9 465	37,4%	9 761	38,5%	19 227	75,9%	8 823	57,6%	10,6%
Interest earned from Current and Non Current Assets	3 600	698	19,4%	864	24,0%	1 562	43,4%	501	25,4%	72,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	1 099	17,4%	930	14,8%	2 029	32,2%	541	45,4%	72,1%
Licence and permits	-	0	-	0	-	0	-	1	4%	(73,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 455	(766)	(1,8%)	(439)	(1,0%)	(1 205)	(2,8%)	106	(39,3%)	(515,0%)
<b>Non-Exchange Revenue</b>										
Property rates	164 406	34 615	21,1%	34 829	21,2%	69 444	42,2%	39 462	52,6%	(11,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	263	1,7%	110	0,7%	373	2,4%	426	11,8%	(74,1%)
Licences or permits	-	97	-	111	-	208	-	363	186,9%	(69,3%)
Transfer and subsidies - Operational	238 944	98 634	41,3%	78 906	33,0%	177 540	74,3%	75 733	74,7%	4,2%
Interest	3 431	4 487	130,8%	5 314	154,9%	9 801	285,7%	5 245	49,1%	1,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	2 811	44,9%	2 821	45,0%	5 633	89,9%	2 574	82,4%	9,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	421 488	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 114 602</b>	<b>297 853</b>	<b>26,7%</b>	<b>258 966</b>	<b>23,2%</b>	<b>556 819</b>	<b>50,0%</b>	<b>236 362</b>	<b>46,5%</b>	<b>9,6%</b>
Employer related costs	280 209	66 063	23,6%	65 705	23,4%	131 768	47,0%	64 211	47,5%	2,3%
Remuneration of councillors	14 170	3 186	22,5%	3 186	22,5%	6 371	45,0%	3 544	47,9%	(10,1%)
Bulk purchases - electricity	283 860	112 583	39,7%	78 242	27,6%	190 825	67,3%	67 344	90,1%	16,2%
Inventory consumed	23 500	2 354	10,0%	4 233	18,0%	6 587	28,0%	6 519	49,1%	(35,1%)
Debt impairment	74 145	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	75 000	12 513	16,7%	12 331	16,4%	24 844	33,1%	-	-	(100,0%)
Interest	10 000	20 015	200,2%	23 093	230,9%	43 108	431,1%	14 676	254,6%	57,4%
Contracted services	132 523	45 370	34,2%	31 580	23,8%	76 950	58,1%	57 776	52,3%	(45,3%)
Transfers and subsidies	1 000	129	12,9%	180	18,0%	309	30,9%	107	48,3%	68,8%
Irrecoverable debts written off	111 317	1 972	1,8%	1 680	1,5%	3 653	3,3%	1 698	61,3%	(1,0%)
Operational costs	109 078	33 667	30,9%	38 737	35,5%	72 404	66,4%	20 487	30,6%	89,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>267 662</b>	<b>(26 984)</b>	<b>-</b>	<b>(14 438)</b>	<b>-</b>	<b>(41 422)</b>	<b>-</b>	<b>(1 290)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	127 047	25 371	20,0%	39 211	30,9%	64 581	50,8%	32 482	40,4%	20,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>394 709</b>	<b>(1 613)</b>	<b>-</b>	<b>24 773</b>	<b>-</b>	<b>23 160</b>	<b>-</b>	<b>31 192</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>394 709</b>	<b>(1 613)</b>	<b>-</b>	<b>24 773</b>	<b>-</b>	<b>23 160</b>	<b>-</b>	<b>31 192</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>394 709</b>	<b>(1 613)</b>	<b>-</b>	<b>24 773</b>	<b>-</b>	<b>23 160</b>	<b>-</b>	<b>31 192</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>394 709</b>	<b>(1 613)</b>	<b>-</b>	<b>24 773</b>	<b>-</b>	<b>23 160</b>	<b>-</b>	<b>31 192</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>123 733</b>	<b>17 214</b>	<b>13,9%</b>	<b>34 263</b>	<b>27,7%</b>	<b>51 477</b>	<b>41,6%</b>	<b>23 024</b>	<b>31,6%</b>	<b>48,8%</b>
National Government	123 733	17 214	13,9%	34 263	27,7%	51 477	41,6%	23 024	32,9%	48,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>123 733</b>	<b>17 214</b>	<b>13,9%</b>	<b>34 263</b>	<b>27,7%</b>	<b>51 477</b>	<b>41,6%</b>	<b>23 024</b>	<b>32,9%</b>	<b>48,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	18,8%	-
<b>Capital Expenditure Functional</b>	<b>123 733</b>	<b>17 214</b>	<b>13,9%</b>	<b>34 263</b>	<b>27,7%</b>	<b>51 477</b>	<b>41,6%</b>	<b>23 024</b>	<b>31,6%</b>	<b>48,8%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	23,8%	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>9 000</b>	<b>2 536</b>	<b>28,2%</b>	<b>1 479</b>	<b>16,4%</b>	<b>4 015</b>	<b>44,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	9 000	2 536	28,2%	1 479	16,4%	4 015	44,6%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>26 836</b>	<b>182</b>	<b>,7%</b>	<b>13 874</b>	<b>51,7%</b>	<b>14 057</b>	<b>52,4%</b>	<b>244</b>	<b>33,8%</b>	<b>5 591,6%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 836	182	,7%	13 874	51,7%	14 057	52,4%	244	33,8%	5 591,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>87 897</b>	<b>14 496</b>	<b>16,5%</b>	<b>18 910</b>	<b>21,5%</b>	<b>33 406</b>	<b>38,0%</b>	<b>22 780</b>	<b>32,5%</b>	<b>(17,0%)</b>
Energy sources	5 000	230	4,6%	3 797	75,9%	4 026	80,5%	753	60,9%	404,2%
Water Management	13 308	1 480	11,1%	3 069	23,1%	4 548	34,2%	1 936	19,5%	58,5%
Waste Water Management	69 589	12 370	17,8%	11 492	16,5%	23 862	34,3%	17 296	39,8%	(33,6%)
Waste Management	-	416	-	552	-	969	-	2 794	20,0%	(80,2%)
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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>992 148</b>	<b>239 557</b>	<b>24,1%</b>	<b>230 086</b>	<b>23,2%</b>	<b>469 644</b>	<b>47,3%</b>	<b>186 934</b>	<b>47,2%</b>	<b>23,1%</b>
Property rates	142 429	21 393	15,0%	27 493	19,3%	48 886	34,3%	26 891	32,8%	2,2%
Service charges	390 546	61 604	15,8%	66 812	17,1%	128 416	32,9%	61 038	32,1%	9,5%

Other revenue	71 213	7 413	10.4%	4 953	7.0%	12 366	17.4%	4 283	36.7%	15.6%
Transfers and Subsidies - Operational	235 787	100 959	42.8%	69 577	29.5%	170 536	72.3%	74 688	75.1%	(6.8%)
Transfers and Subsidies - Capital	127 047	46 250	36.4%	58 105	45.7%	104 355	82.1%	18 552	56.2%	213.2%
Interest	25 127	1 938	7.7%	3 147	12.5%	5 084	20.2%	1 483	49.4%	112.1%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(851 430)</b>	<b>(174 264)</b>	<b>20.5%</b>	<b>(160 452)</b>	<b>18.8%</b>	<b>(334 716)</b>	<b>39.3%</b>	<b>(125 763)</b>	<b>34.8%</b>	<b>27.6%</b>
Suppliers and employees	(840 430)	(174 264)	20.7%	(160 452)	19.1%	(334 716)	39.8%	(125 763)	35.3%	27.6%
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>140 719</b>	<b>65 293</b>	<b>46.4%</b>	<b>69 634</b>	<b>49.5%</b>	<b>134 927</b>	<b>95.9%</b>	<b>61 171</b>	<b>117.3%</b>	<b>13.8%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(124 395)</b>	<b>(20 324)</b>	<b>16.3%</b>	<b>(39 497)</b>	<b>31.8%</b>	<b>(59 821)</b>	<b>48.1%</b>	<b>(32 180)</b>	<b>51.7%</b>	<b>22.7%</b>
Capital assets	(124 395)	(20 324)	16.3%	(39 497)	31.8%	(59 821)	48.1%	(32 180)	51.7%	22.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(124 395)</b>	<b>(20 324)</b>	<b>16.3%</b>	<b>(39 497)</b>	<b>31.8%</b>	<b>(59 821)</b>	<b>48.1%</b>	<b>(32 180)</b>	<b>51.7%</b>	<b>22.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	3 262	-	1 881	-	5 143	-	2 932	-	(35.9%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3 262	-	1 881	-	5 143	-	2 932	-	(35.9%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>		<b>3 262</b>		<b>1 881</b>		<b>5 143</b>		<b>2 932</b>		<b>(35.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>16 324</b>	<b>48 231</b>	<b>295.5%</b>	<b>32 018</b>	<b>196.1%</b>	<b>80 249</b>	<b>491.6%</b>	<b>31 923</b>	<b>(650.3%)</b>	<b>.3%</b>
Cash/cash equivalents at the year begin:	33 007	4 263	12.9%	53 395	161.8%	4 263	12.9%	54 564	(11.6%)	(2.1%)
Cash/cash equivalents at the year end:	49 331	53 395	108.2%	101 092	204.9%	101 092	204.9%	86 487	660.6%	16.9%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 524	3.4%	4 056	1.8%	3 726	1.7%	207 762	93.1%	223 068	20.9%	(769)	(.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 610	8.6%	7 122	4.5%	6 776	4.3%	130 407	82.6%	157 914	14.8%	(1 026)	(.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 209	3.4%	4 736	2.0%	3 993	1.7%	224 336	93.0%	241 274	22.7%	(1 847)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 906	2.3%	1 484	1.8%	1 436	1.7%	79 488	94.3%	84 315	7.9%	(396)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 122	2.4%	1 528	1.7%	1 475	1.7%	83 711	94.2%	88 834	8.3%	(473)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 085	2.0%	4 966	1.9%	4 985	1.9%	241 379	94.1%	266 415	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	972	7.5%	891	6.9%	809	6.2%	10 287	79.4%	12 959	1.2%	(380)	(2.9%)	-	-
<b>Total By Income Source</b>	<b>39 428</b>	<b>3.7%</b>	<b>24 782</b>	<b>2.3%</b>	<b>23 200</b>	<b>2.2%</b>	<b>977 369</b>	<b>91.8%</b>	<b>1 064 780</b>	<b>100.0%</b>	<b>(4 892)</b>	<b>(.5%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 943	3.4%	5 774	3.3%	4 397	2.5%	158 377	90.8%	174 491	16.4%	(409)	(.2%)	-	-
Commercial	15 725	4.5%	6 183	1.8%	6 256	1.8%	320 063	91.9%	348 228	32.7%	(1 326)	(.4%)	-	-
Households	17 759	3.3%	12 826	2.4%	12 546	2.3%	498 930	92.0%	542 061	50.9%	(3 156)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>39 428</b>	<b>3.7%</b>	<b>24 782</b>	<b>2.3%</b>	<b>23 200</b>	<b>2.2%</b>	<b>977 369</b>	<b>91.8%</b>	<b>1 064 780</b>	<b>100.0%</b>	<b>(4 892)</b>	<b>(.5%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	36 376	3.1%	30 561	2.6%	34 231	3.0%	1 054 631	91.2%	1 155 799	56.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	839	.1%	-	-	-	-	892 920	99.9%	893 759	43.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>37 214</b>	<b>1.8%</b>	<b>30 561</b>	<b>1.5%</b>	<b>34 231</b>	<b>1.7%</b>	<b>1 947 552</b>	<b>95.0%</b>	<b>2 049 558</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Roy Steven Makwaka	013 235 7307
Chief Financial Officer	Mr Kgauelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: NKOMAZI (MP324)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 424 494</b>	<b>465 657</b>	<b>32,7%</b>	<b>397 178</b>	<b>27,9%</b>	<b>862 835</b>	<b>60,6%</b>	<b>388 441</b>	<b>63,2%</b>	<b>2,2%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	216 163	40 152	18,6%	48 834	22,6%	88 985	41,2%	44 130	47,9%	10,7%	
Service charges - Water	45 639	10 059	22,0%	9 882	19,5%	18 951	41,5%	5 500	34,3%	61,7%	
Service charges - Waste Water Management	7 641	1 629	21,3%	1 954	25,6%	3 583	46,9%	1 718	46,8%	13,7%	
Service charges - Waste Management	15 223	3 795	24,9%	3 518	23,1%	7 313	48,0%	3 286	45,1%	7,1%	
Sale of Goods and Rendering of Services	4 954	1 060	21,4%	639	12,9%	1 699	34,3%	1 506	50,3%	(57,6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	4 449	833	18,7%	880	19,8%	1 713	38,5%	952	48,5%	(7,6%)	
Interest earned from Current and Non Current Assets	16 414	2 502	15,2%	1 429	8,7%	3 931	24,0%	533	6,7%	168,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	6 613	2 357	35,6%	249	3,8%	2 606	39,4%	440	60,6%	(43,4%)	
Licence and permits	2 891	592	20,5%	205	7,1%	798	27,6%	711	38,4%	(71,1%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 729	247	14,3%	244	14,1%	491	28,4%	138	17,8%	77,1%	
<b>Non-Exchange Revenue</b>											
Property rates	154 406	35 065	22,7%	34 313	22,2%	69 378	44,9%	30 811	43,2%	11,4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 529	126	2,8%	201	4,4%	327	7,2%	301	15,0%	(33,1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	929 316	364 702	39,2%	293 286	31,6%	657 989	70,8%	295 964	74,2%	(9,9%)	
Interest	14 528	2 132	14,7%	2 128	14,6%	4 260	29,3%	2 107	31,7%	1,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	405	-	406	-	812	-	345	-	17,6%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 344 289</b>	<b>322 195</b>	<b>24,0%</b>	<b>384 267</b>	<b>28,6%</b>	<b>706 462</b>	<b>52,6%</b>	<b>406 189</b>	<b>55,7%</b>	<b>(5,4%)</b>	
Employee related costs	659 000	184 683	28,0%	211 774	32,1%	396 457	60,2%	207 324	55,8%	2,1%	
Remuneration of councillors	28 125	7 343	26,1%	7 343	26,1%	14 685	52,2%	7 800	51,9%	(5,9%)	
Bulk purchases - electricity	143 806	33 443	23,3%	37 233	25,9%	70 676	49,1%	21 074	52,7%	76,7%	
Inventory consumed	54 919	5 383	9,8%	13 954	25,4%	19 337	35,2%	26 115	54,5%	(46,6%)	
Debt impairment	7 499	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	103 248	29 698	28,8%	28 712	27,8%	58 410	56,6%	30 253	66,6%	(5,1%)	
Interest	102	3 017	2 969,8%	2 961	2 914,8%	5 978	5 884,7%	1 249	1 455,1%	137,1%	
Contracted services	126 416	18 773	14,9%	33 761	26,7%	52 534	41,6%	43 921	50,0%	(23,1%)	
Transfers and subsidies	29 510	-	-	4 859	16,5%	4 859	16,5%	9 989	53,9%	(51,4%)	
Irrecoverable debts written off	1 085	-	-	-	-	-	-	-	(4,6%)	-	
Operational costs	190 579	39 856	20,9%	43 669	22,9%	83 525	43,8%	58 464	58,8%	(25,3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>80 204</b>	<b>143 462</b>	<b>-</b>	<b>12 911</b>	<b>-</b>	<b>156 373</b>	<b>-</b>	<b>(17 748)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	331 759	95 631	28,8%	97 931	29,5%	193 562	58,3%	75 878	52,7%	29,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>411 963</b>	<b>239 093</b>	<b>-</b>	<b>110 842</b>	<b>-</b>	<b>349 935</b>	<b>-</b>	<b>58 130</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>411 963</b>	<b>239 093</b>	<b>-</b>	<b>110 842</b>	<b>-</b>	<b>349 935</b>	<b>-</b>	<b>58 130</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>411 963</b>	<b>239 093</b>	<b>-</b>	<b>110 842</b>	<b>-</b>	<b>349 935</b>	<b>-</b>	<b>58 130</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>411 963</b>	<b>239 093</b>	<b>-</b>	<b>110 842</b>	<b>-</b>	<b>349 935</b>	<b>-</b>	<b>58 130</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>358 493</b>	<b>67 981</b>	<b>19,0%</b>	<b>100 581</b>	<b>28,1%</b>	<b>168 561</b>	<b>47,0%</b>	<b>68 163</b>	<b>34,0%</b>	<b>47,6%</b>	
National Government	331 759	67 981	20,5%	95 398	28,8%	163 379	49,2%	61 566	42,0%	55,0%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>331 759</b>	<b>67 981</b>	<b>20,5%</b>	<b>95 398</b>	<b>28,8%</b>	<b>163 379</b>	<b>49,2%</b>	<b>61 566</b>	<b>42,0%</b>	<b>55,0%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	26 734	-	-	5 183	19,4%	5 183	19,4%	6 597	12,4%	(21,4%)	
<b>Capital Expenditure Functional</b>	<b>358 493</b>	<b>67 981</b>	<b>19,0%</b>	<b>100 581</b>	<b>28,1%</b>	<b>168 561</b>	<b>47,0%</b>	<b>68 163</b>	<b>34,0%</b>	<b>47,6%</b>	
<b>Municipal governance and administration</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>518</b>	<b>4,0%</b>	<b>(100,0%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	2 000	-	-	-	-	-	-	518	4,1%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>23 000</b>	<b>5 339</b>	<b>23,2%</b>	<b>4 930</b>	<b>21,4%</b>	<b>10 268</b>	<b>44,6%</b>	<b>2 501</b>	<b>14,9%</b>	<b>97,1%</b>	
Community and Social Services	-	4 454	-	3 747	-	8 201	-	2 476	22,1%	51,4%	
Sport And Recreation	23 000	885	3,8%	1 182	5,1%	2 067	9,0%	26	7,2%	4 498,8%	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>203 222</b>	<b>40 030</b>	<b>19,7%</b>	<b>67 867</b>	<b>33,4%</b>	<b>107 898</b>	<b>53,1%</b>	<b>12 157</b>	<b>41,8%</b>	<b>458,3%</b>	
Planning and Development	-	-	-	-	-	-	-	4	1%	(100,0%)	
Road Transport	203 222	40 030	19,7%	67 867	33,4%	107 898	53,1%	11 788	43,3%	475,7%	
Environmental Protection	-	-	-	-	-	-	-	365	15,1%	(100,0%)	
<b>Trading Services</b>	<b>130 270</b>	<b>22 611</b>	<b>17,4%</b>	<b>27 784</b>	<b>21,3%</b>	<b>50 395</b>	<b>38,7%</b>	<b>52 950</b>	<b>33,1%</b>	<b>(47,5%)</b>	
Energy sources	-	-	-	-	-	-	-	619	24,1%	(100,0%)	
Water Management	122 270	22 611	18,5%	22 601	18,5%	45 212	37,0%	52 331	35,8%	(56,8%)	
Waste Water Management	8 000	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	5 183	-	5 183	-	-	-	(100,0%)	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38</b>	<b>37,5%</b>	<b>(100,0%)</b>	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 812 248</b>	<b>579 613</b>	<b>32,0%</b>	<b>934 559</b>	<b>51,6%</b>	<b>1 514 172</b>	<b>83,6%</b>	<b>550 691</b>	<b>93,4%</b>	<b>69,7%</b>	
Property rates	140 509	25 771	18,3%	26 995	19,2%	52 766	37,6%	24 045	51,8%	12,3%	
Service charges	251 466	46 671	18,6%	60 979	24,2%	107 649	42,8%	50 090	42,1%	21,7%	

Other revenue	132 168	39 558	29.9%	368 256	278.6%	407 814	308.6%	137 431	756.4%	168.0%
Transfers and Subsidies - Operational	929 316	369 819	39.8%	283 282	30.5%	653 101	70.3%	283 905	72.7%	(2.2%)
Transfers and Subsidies - Capital	331 759	94 094	28.4%	192 042	57.9%	286 136	86.2%	54 687	88.2%	251.2%
Interest	27 030	3 700	13.7%	3 005	11.1%	6 706	24.8%	533	7.0%	464.1%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 280 377)</b>	<b>(376 022)</b>	<b>29.4%</b>	<b>(393 335)</b>	<b>30.7%</b>	<b>(769 358)</b>	<b>60.1%</b>	<b>(174 104)</b>	<b>20.6%</b>	<b>125.9%</b>
Suppliers and employees	(1 280 275)	(376 022)	29.4%	(393 335)	30.7%	(769 358)	60.1%	(174 104)	20.6%	125.9%
Finance charges	(102)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>531 872</b>	<b>203 590</b>	<b>38.3%</b>	<b>541 223</b>	<b>101.8%</b>	<b>744 814</b>	<b>140.0%</b>	<b>376 587</b>	<b>236.5%</b>	<b>43.7%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(412 266)</b>	<b>(67 981)</b>	<b>16.5%</b>	<b>(100 581)</b>	<b>24.4%</b>	<b>(168 561)</b>	<b>40.9%</b>	<b>(68 163)</b>	<b>34.0%</b>	<b>47.6%</b>
Capital assets	(412 266)	(67 981)	16.5%	(100 581)	24.4%	(168 561)	40.9%	(68 163)	34.0%	47.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(412 266)</b>	<b>(67 981)</b>	<b>16.5%</b>	<b>(100 581)</b>	<b>24.4%</b>	<b>(168 561)</b>	<b>40.9%</b>	<b>(68 163)</b>	<b>33.7%</b>	<b>47.6%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>2 977</b>	<b>118</b>	<b>4.0%</b>	<b>74</b>	<b>2.5%</b>	<b>192</b>	<b>6.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 854	118	6.4%	74	4.0%	192	10.3%	-	-	(100.0%)
<b>Payments</b>	<b>(735)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(735)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>2 242</b>	<b>118</b>	<b>5.3%</b>	<b>74</b>	<b>3.3%</b>	<b>192</b>	<b>8.6%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>121 847</b>	<b>135 728</b>	<b>111.4%</b>	<b>440 716</b>	<b>361.7%</b>	<b>576 444</b>	<b>473.1%</b>	<b>308 424</b>	<b>1 142.5%</b>	<b>42.9%</b>
Cash/cash equivalents at the year begin:	(97 576)	112 583	(115.4%)	76 574	(78.5%)	112 583	(115.4%)	687 856	(75.8%)	(88.9%)
Cash/cash equivalents at the year end:	24 271	76 574	315.5%	517 291	2 131.3%	517 291	2 131.3%	996 280	350.0%	(48.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 486	16.6%	535	3.6%	381	2.5%	11 557	77.3%	14 960	8.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 422	53.8%	855	3.4%	548	2.2%	10 102	40.5%	24 926	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 443	10.5%	2 976	3.7%	2 572	3.2%	66 466	82.6%	80 457	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	565	22.9%	146	5.9%	94	3.8%	1 662	67.4%	2 466	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	776	19.8%	226	5.8%	152	3.9%	2 768	70.6%	3 921	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	979	2.4%	970	2.4%	954	2.3%	38 195	92.9%	41 098	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	658	8.0%	815	9.9%	63	8%	6 738	81.4%	8 275	4.7%	-	-	-	-
<b>Total By Income Source</b>	<b>27 328</b>	<b>15.5%</b>	<b>6 523</b>	<b>3.7%</b>	<b>4 764</b>	<b>2.7%</b>	<b>137 487</b>	<b>78.1%</b>	<b>176 103</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 803	7.0%	1 838	4.6%	1 773	4.4%	33 716	84.0%	40 130	22.8%	-	-	-	-
Commercial	13 236	26.5%	1 474	2.9%	1 050	2.1%	34 236	68.5%	49 995	28.4%	-	-	-	-
Households	9 148	19.0%	1 835	3.8%	1 217	2.5%	35 868	74.6%	48 068	27.3%	-	-	-	-
Other	2 141	5.6%	1 376	3.6%	724	1.9%	33 668	88.8%	37 909	21.5%	-	-	-	-
<b>Total By Customer Group</b>	<b>27 328</b>	<b>15.5%</b>	<b>6 523</b>	<b>3.7%</b>	<b>4 764</b>	<b>2.7%</b>	<b>137 487</b>	<b>78.1%</b>	<b>176 103</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	22 747	13.8%	-	-	141 795	86.2%	164 543	64.8%
Bulk Water	-	-	-	-	-	-	1 734	100.0%	1 734	7%
PAYE deductions	10 195	100.0%	-	-	-	-	-	-	10 195	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 604	100.0%	-	-	-	-	-	-	14 604	5.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 851	18.9%	3 979	6.9%	4 169	7.3%	38 445	66.9%	57 444	22.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	5 378	100.0%	-	-	-	-	-	-	5 378	2.1%
<b>Total</b>	<b>41 027</b>	<b>16.2%</b>	<b>26 727</b>	<b>10.5%</b>	<b>4 169</b>	<b>1.6%</b>	<b>181 975</b>	<b>71.7%</b>	<b>253 898</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: BUSHBUCKRIDGE (MP325)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 923 323</b>	<b>588 133</b>	<b>30,6%</b>	<b>550 181</b>	<b>28,6%</b>	<b>1 138 314</b>	<b>59,2%</b>	<b>516 603</b>	<b>35,5%</b>	<b>6,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 720	22 024	19,4%	22 472	19,8%	44 496	39,1%	20 234	36,3%	11,1%
Service charges - Waste Water Management	5 111	1 031	20,2%	1 077	21,1%	2 107	41,2%	1 064	41,7%	1,2%
Service charges - Waste Management	10 651	2 625	24,6%	2 675	25,1%	5 300	49,8%	2 496	47,0%	7,2%
Sale of Goods and Rendering of Services	30 335	469	1,5%	388	1,3%	856	2,8%	488	3,2%	(20,7%)
Agency services	7 000	4 141	59,2%	3 563	50,9%	7 704	110,1%	12 560	358,0%	(71,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	-	-	21 270	425,4%	21 270	425,4%	12 735	254,7%	67,0%
Interest earned from Current and Non Current Assets	14 160	8 002	56,5%	5 783	40,8%	13 785	97,4%	4 337	39,8%	33,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	136	12,5%	137	12,6%	272	25,2%	343	55,9%	(60,2%)
Licence and permits	5 669	173	3,0%	223	3,9%	396	7,0%	1 085	21,0%	(79,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	132 630	811	,6%	310	,2%	1 120	,8%	101	31,1%	207,3%
<b>Non-Exchange Revenue</b>										
Property rates	250 631	66 176	26,4%	66 177	26,4%	132 353	52,8%	66 547	53,1%	(,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	94	1,9%	383	7,7%	477	9,5%	-	-	(100,0%)
Licences or permits	250	38	15,2%	64	25,6%	102	40,8%	60	38,9%	7,3%
Transfer and subsidies - Operational	1 162 085	482 415	41,5%	392 471	33,8%	874 886	75,3%	372 501	33,2%	5,4%
Interest	180 000	-	-	33 189	18,4%	33 189	18,4%	22 051	12,2%	50,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 875 423</b>	<b>233 784</b>	<b>12,5%</b>	<b>365 325</b>	<b>19,5%</b>	<b>599 109</b>	<b>31,9%</b>	<b>454 311</b>	<b>39,6%</b>	<b>(19,6%)</b>
Employee related costs	711 362	107 949	15,2%	188 901	26,6%	296 850	41,7%	295 344	49,7%	(36,0%)
Remuneration of councillors	35 030	6 776	19,3%	10 150	29,0%	16 926	48,3%	15 509	62,7%	(34,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 423	1 295	4,6%	1 972	6,9%	3 267	11,5%	3 160	28,6%	(37,6%)
Debt impairment	257 304	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	264 524	17 506	6,6%	23 070	8,7%	40 577	15,3%	18 997	10,2%	21,4%
Interest	7 230	13	,2%	173	2,4%	186	2,6%	130	1,5%	33,5%
Contracted services	363 303	56 469	15,5%	87 710	24,1%	144 178	39,7%	70 051	73,2%	25,2%
Transfers and subsidies	4 700	1 765	37,5%	771	16,4%	2 536	54,0%	958	19,5%	(19,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	203 547	42 087	20,7%	52 585	25,8%	94 672	46,5%	49 909	47,7%	5,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(76)	-	(7)	-	(83)	-	254	-	(102,9%)
<b>Surplus/(Deficit)</b>	<b>47 900</b>	<b>354 349</b>	<b>-</b>	<b>184 856</b>	<b>-</b>	<b>539 205</b>	<b>-</b>	<b>62 292</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	532 283	2	-	109 059	20,5%	109 061	20,5%	42 586	18,2%	156,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>580 183</b>	<b>354 351</b>	<b>-</b>	<b>293 915</b>	<b>-</b>	<b>648 267</b>	<b>-</b>	<b>104 879</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>580 183</b>	<b>354 351</b>	<b>-</b>	<b>293 915</b>	<b>-</b>	<b>648 267</b>	<b>-</b>	<b>104 879</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>580 183</b>	<b>354 351</b>	<b>-</b>	<b>293 915</b>	<b>-</b>	<b>648 267</b>	<b>-</b>	<b>104 879</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>580 183</b>	<b>354 351</b>	<b>-</b>	<b>293 915</b>	<b>-</b>	<b>648 267</b>	<b>-</b>	<b>104 879</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>580 183</b>	<b>45 579</b>	<b>7,9%</b>	<b>47 132</b>	<b>8,1%</b>	<b>92 711</b>	<b>16,0%</b>	<b>5 178</b>	<b>13,1%</b>	<b>810,2%</b>
National Government	523 683	21 753	4,2%	39 404	7,5%	61 157	11,7%	3 772	18,8%	944,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>523 683</b>	<b>21 753</b>	<b>4,2%</b>	<b>39 404</b>	<b>7,5%</b>	<b>61 157</b>	<b>11,7%</b>	<b>3 772</b>	<b>18,8%</b>	<b>944,7%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 500	23 826	42,2%	7 727	13,7%	31 553	55,8%	1 406	2,7%	449,5%
<b>Capital Expenditure Functional</b>	<b>580 183</b>	<b>45 579</b>	<b>7,9%</b>	<b>47 132</b>	<b>8,1%</b>	<b>92 711</b>	<b>16,0%</b>	<b>5 178</b>	<b>13,1%</b>	<b>810,2%</b>
<b>Municipal governance and administration</b>	<b>1 000</b>	<b>2 803</b>	<b>280,3%</b>	<b>79</b>	<b>7,9%</b>	<b>2 883</b>	<b>288,3%</b>	<b>315</b>	<b>1,0%</b>	<b>(74,8%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	2 803	280,3%	79	7,9%	2 883	288,3%	315	1,0%	(74,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>67 500</b>	<b>-</b>	<b>-</b>	<b>1 155</b>	<b>1,7%</b>	<b>1 155</b>	<b>1,7%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	16 000	-	-	1 155	7,2%	1 155	7,2%	-	-	(100,0%)
Sport And Recreation	20 000	-	-	-	-	-	-	-	-	-
Public Safety	3 500	-	-	-	-	-	-	-	-	-
Housing	28 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>192 952</b>	<b>12 910</b>	<b>6,7%</b>	<b>22 416</b>	<b>11,6%</b>	<b>35 326</b>	<b>18,3%</b>	<b>1 212</b>	<b>15,1%</b>	<b>1 749,2%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	192 952	12 910	6,7%	22 416	11,6%	35 326	18,3%	1 212	16,2%	1 749,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>318 731</b>	<b>29 866</b>	<b>9,4%</b>	<b>23 481</b>	<b>7,4%</b>	<b>53 347</b>	<b>16,7%</b>	<b>3 651</b>	<b>13,4%</b>	<b>543,2%</b>
Energy sources	35 000	-	-	13 097	37,4%	13 097	37,4%	-	-	(100,0%)
Water Management	198 731	9 554	4,8%	9 243	4,7%	18 797	9,5%	3 651	19,4%	153,2%
Waste Water Management	56 000	20 312	36,3%	1 141	2,0%	21 453	38,3%	-	-	(100,0%)
Waste Management	29 000	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 041 090</b>	<b>258 874</b>	<b>12,7%</b>	<b>293 885</b>	<b>14,4%</b>	<b>552 759</b>	<b>27,1%</b>	<b>958 953</b>	<b>51,4%</b>	<b>(69,4%)</b>
Property rates	77 660	16 178	20,8%	40 032	51,5%	56 210	72,4%	72 336	93,1%	(44,7%)
Service charges	46 072	3 049	6,6%	6 880	14,9%	9 929	21,6%	6 514	14,1%	5,6%

Other revenue	208 830	16 832	8.1%	21 465	10.3%	38 297	18.3%	29 739	53.5%	(27.8%)
Transfers and Subsidies - Operational	1 162 085	5 565	.5%	17 653	1.5%	23 218	2.0%	379 002	33.5%	(95.3%)
Transfers and Subsidies - Capital	532 283	217 250	40.8%	150 250	28.2%	367 500	69.0%	471 362	86.9%	(68.1%)
Interest	14 160	-	-	57 604	406.8%	57 604	406.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 422 607)</b>	<b>(319 256)</b>	<b>22.4%</b>	<b>(226 926)</b>	<b>16.0%</b>	<b>(546 181)</b>	<b>38.4%</b>	<b>(537 507)</b>	<b>48.5%</b>	<b>(57.8%)</b>
Suppliers and employees	(1 410 717)	(319 256)	22.6%	(226 926)	16.1%	(546 181)	38.7%	(537 507)	49.0%	(57.8%)
Finance charges	(7 230)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 660)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>618 483</b>	<b>(60 382)</b>	<b>(9.8%)</b>	<b>66 960</b>	<b>10.8%</b>	<b>6 577</b>	<b>1.1%</b>	<b>421 446</b>	<b>56.9%</b>	<b>(84.1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(667 223)</b>	<b>(45 579)</b>	<b>6.8%</b>	<b>(47 088)</b>	<b>7.1%</b>	<b>(92 667)</b>	<b>13.9%</b>	<b>(140 663)</b>	<b>18.7%</b>	<b>(66.5%)</b>
Capital assets	(667 223)	(45 579)	6.8%	(47 088)	7.1%	(92 667)	13.9%	(140 663)	18.7%	(66.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(667 223)</b>	<b>(45 579)</b>	<b>6.8%</b>	<b>(47 088)</b>	<b>7.1%</b>	<b>(92 667)</b>	<b>13.9%</b>	<b>(140 663)</b>	<b>18.7%</b>	<b>(66.5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(48 740)</b>	<b>(105 961)</b>	<b>217.4%</b>	<b>19 871</b>	<b>(40.8%)</b>	<b>(86 090)</b>	<b>176.6%</b>	<b>280 782</b>	<b>(201.3%)</b>	<b>(92.9%)</b>
Cash/cash equivalents at the year begin:	205 018	232 964	113.6%	126 634	61.8%	232 964	113.6%	108 506	1.5%	16.7%
Cash/cash equivalents at the year end:	156 277	126 807	81.1%	144 339	92.4%	144 339	92.4%	388 629	408.4%	(62.9%)

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8 247	1.2%	9 425	1.3%	11 356	1.6%	683 686	95.9%	712 714	20.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 478	1.5%	18 701	1.3%	18 320	1.3%	1 349 319	95.9%	1 406 818	40.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	396	.9%	477	1.0%	524	1.1%	44 448	97.0%	45 845	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	989	1.2%	977	1.2%	958	1.2%	79 284	96.4%	82 208	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 909	100.0%	1 909	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	18 222	1.5%	17 820	1.5%	18 192	1.5%	1 173 237	95.6%	1 227 472	35.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	765	3.1%	24 284	96.9%	25 048	.7%	-	-	-	-
<b>Total By Income Source</b>	<b>48 333</b>	<b>1.4%</b>	<b>47 401</b>	<b>1.4%</b>	<b>50 115</b>	<b>1.4%</b>	<b>3 356 167</b>	<b>95.8%</b>	<b>3 502 015</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	11 571	1.1%	10 997	1.1%	11 159	1.1%	1 002 259	96.7%	1 035 985	29.6%	-	-	-	-
Commercial	3 308	1.2%	2 864	1.1%	2 795	1.0%	262 610	96.7%	271 577	7.8%	-	-	-	-
Households	11 036	1.0%	12 315	1.1%	14 050	1.2%	1 101 372	96.7%	1 138 774	32.5%	-	-	-	-
Other	22 418	2.1%	21 224	2.0%	22 112	2.1%	989 925	93.8%	1 055 679	30.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>48 333</b>	<b>1.4%</b>	<b>47 401</b>	<b>1.4%</b>	<b>50 115</b>	<b>1.4%</b>	<b>3 356 167</b>	<b>95.8%</b>	<b>3 502 015</b>	<b>100.0%</b>				

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	2.7%
PAYE deductions	-	-	(10 687)	98.1%	(206)	1.9%	-	-	(10 893)	(8.2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	(17 228)	94.5%	(2 190)	12.0%	1 192	(6.5%)	(18 226)	(13.8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(9 505)	(15.4%)	(188)	(.3%)	(12 781)	(20.6%)	84 394	136.3%	61 920	46.9%
Auditor-General	-	-	-	-	3 962	100.0%	-	-	3 962	3.0%
Other	(44 268)	(48.2%)	2 051	2.2%	362	.4%	133 644	145.6%	91 789	69.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(53 774)</b>	<b>(40.7%)</b>	<b>(26 051)</b>	<b>(19.7%)</b>	<b>(10 853)</b>	<b>(8.2%)</b>	<b>222 810</b>	<b>168.6%</b>	<b>132 133</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**MPUMALANGA: CITY OF MBOMBELA (MP326)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>4 778 061</b>	<b>1 450 574</b>	<b>30,4%</b>	<b>1 496 715</b>	<b>31,3%</b>	<b>2 947 288</b>	<b>61,7%</b>	<b>1 161 213</b>	<b>54,9%</b>	<b>28,9%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 886 167	486 632	25,8%	437 036	23,2%	923 668	48,0%	390 018	50,6%	12,1%
Service charges - Water	127 078	31 064	24,4%	29 866	23,5%	60 520	47,9%	29 853	48,6%	-
Service charges - Waste Water Management	27 165	7 920	29,2%	7 889	29,1%	15 819	58,2%	6 956	48,8%	13,5%
Service charges - Waste Management	175 911	45 800	26,0%	45 294	25,7%	91 093	51,8%	41 466	50,0%	9,2%
Sale of Goods and Rendering of Services	16 424	10 934	66,6%	5 093	31,0%	16 028	97,6%	3 834	48,2%	32,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	13 195	22,8%	17 096	29,5%	30 291	52,3%	10 990	31,5%	55,6%
Interest earned from Current and Non Current Assets	11 447	5 771	50,4%	3 541	30,9%	9 313	81,4%	3 668	61,1%	(3,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	57 084	889,9%	(50 933)	(794,0%)	6 151	95,9%	1 429	49,5%	(3 663,9%)
Licence and permits	174	102	58,6%	45	25,7%	147	84,3%	1 056	697,8%	(95,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	89 114	9 785	11,0%	7 871	8,8%	17 656	19,8%	20 694	18,7%	(62,0%)
<b>Non-Exchange Revenue</b>										
Property rates	1 122 539	272 606	24,3%	252 822	22,5%	525 428	46,8%	260 195	48,9%	(2,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	891	20,4%	6 830	156,4%	7 721	176,8%	846	37,1%	707,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	497 731	41,0%	402 794	33,2%	900 525	74,3%	379 022	75,0%	6,3%
Interest	40 574	11 058	27,3%	12 403	30,6%	23 461	57,8%	11 185	57,3%	10,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	319 067	-	319 067	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>4 556 981</b>	<b>1 117 659</b>	<b>24,5%</b>	<b>1 179 583</b>	<b>25,9%</b>	<b>2 297 242</b>	<b>50,4%</b>	<b>1 091 425</b>	<b>50,7%</b>	<b>8,1%</b>
Employee related costs	1 291 089	350 417	27,1%	349 500	27,1%	699 918	54,2%	330 102	50,0%	5,9%
Remuneration of councillors	64 660	16 474	25,5%	16 248	25,1%	32 722	50,6%	18 295	45,4%	(11,2%)
Bulk purchases - electricity	1 380 692	493 798	35,8%	373 349	27,0%	867 148	62,8%	358 850	55,6%	4,0%
Inventory consumed	124 771	15 118	12,1%	36 249	29,1%	51 367	41,2%	25 880	47,8%	40,1%
Debt impairment	309 758	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	757 582	103 084	13,6%	103 084	13,6%	206 168	27,2%	138 490	49,0%	(25,6%)
Interest	81 008	8 860	10,9%	8 059	9,9%	16 919	20,9%	26 039	48,2%	(69,1%)
Contracted services	426 176	70 211	16,5%	220 719	51,8%	290 931	68,3%	130 418	50,5%	69,2%
Transfers and subsidies	24 374	8 281	34,0%	13 190	54,1%	21 471	88,1%	196	22,8%	6 630,3%
Irrecoverable debts written off	-	4 589	-	11 223	-	15 812	-	(1 373)	(6,2%)	(917,4%)
Operational costs	96 869	46 827	48,3%	47 960	49,5%	94 787	97,9%	64 529	99,3%	(25,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>221 080</b>	<b>332 914</b>	<b>-</b>	<b>317 132</b>	<b>-</b>	<b>650 046</b>	<b>-</b>	<b>69 789</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	466 984	135 545	29,0%	227 093	48,6%	362 638	77,7%	183 435	66,3%	23,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>688 064</b>	<b>468 459</b>	<b>-</b>	<b>544 225</b>	<b>-</b>	<b>1 012 684</b>	<b>-</b>	<b>253 223</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>720 934</b>	<b>149 171</b>	<b>20,7%</b>	<b>228 998</b>	<b>31,8%</b>	<b>378 169</b>	<b>52,5%</b>	<b>191 314</b>	<b>48,2%</b>	<b>19,7%</b>
National Government	466 984	117 865	25,2%	197 472	42,3%	315 337	67,5%	162 779	58,4%	21,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	229	-	229	-	-	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>466 984</b>	<b>117 865</b>	<b>25,2%</b>	<b>197 701</b>	<b>42,3%</b>	<b>315 566</b>	<b>67,6%</b>	<b>162 779</b>	<b>58,6%</b>	<b>21,5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	31 306	12,3%	31 297	12,3%	62 603	24,7%	28 535	23,0%	9,7%
<b>Capital Expenditure Functional</b>	<b>720 934</b>	<b>149 171</b>	<b>20,7%</b>	<b>228 998</b>	<b>31,8%</b>	<b>378 169</b>	<b>52,5%</b>	<b>191 314</b>	<b>48,2%</b>	<b>19,7%</b>
<b>Municipal governance and administration</b>	<b>17 750</b>	<b>9 504</b>	<b>53,5%</b>	<b>1 110</b>	<b>6,3%</b>	<b>10 614</b>	<b>59,8%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	1 000	9 504	56,7%	1 110	6,6%	10 614	63,4%	-	-	(100,0%)
Finance and administration	16 750	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>30 800</b>	<b>2 497</b>	<b>8,1%</b>	<b>6 959</b>	<b>22,6%</b>	<b>9 456</b>	<b>30,7%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	13 900	1 401	10,1%	3 436	24,7%	4 838	34,8%	-	-	(100,0%)
Sport And Recreation	15 300	1 096	7,2%	3 499	22,9%	4 595	30,0%	-	-	(100,0%)
Public Safety	1 600	-	-	23	1,4%	23	1,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>326 684</b>	<b>90 602</b>	<b>27,7%</b>	<b>141 430</b>	<b>43,3%</b>	<b>232 032</b>	<b>71,0%</b>	<b>129 159</b>	<b>64,9%</b>	<b>9,5%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	326 684	90 602	27,7%	141 430	43,3%	232 032	71,0%	129 159	64,9%	9,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>337 500</b>	<b>46 568</b>	<b>13,8%</b>	<b>79 500</b>	<b>23,6%</b>	<b>126 067</b>	<b>37,4%</b>	<b>62 155</b>	<b>36,0%</b>	<b>27,9%</b>
Energy sources	60 000	675	1,1%	16 961	28,3%	17 637	29,4%	16 347	42,3%	3,8%
Water Management	194 000	12 267	6,3%	49 171	25,3%	61 438	31,7%	14 714	18,6%	234,2%
Waste Water Management	58 000	19 126	33,0%	11 687	20,2%	30 813	53,1%	29 571	53,6%	(60,5%)
Waste Management	25 500	14 500	56,9%	1 681	6,6%	16 180	63,5%	1 524	52,6%	10,3%
<b>Other</b>	<b>8 200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>5 345 734</b>	<b>2 859 672</b>	<b>53,5%</b>	<b>2 218 209</b>	<b>41,5%</b>	<b>5 077 881</b>	<b>95,0%</b>	<b>3 848 439</b>	<b>152,2%</b>	<b>(42,4%)</b>
Property rates	1 058 433	234 603	22,2%	199 626	18,9%	434 229	41,0%	2 119 622	399,1%	(90,6%)
Service charges	2 069 591	526 417	25,4%	509 672	24,6%	1 036 089	50,1%	431 130	46,3%	18,2%

Other revenue	526 549	1 303 264	247.5%	1 008 461	191.5%	2 311 724	439.0%	809 939	607.8%	24.5%
Transfers and Subsidies - Operational	1 212 731	498 148	41.1%	397 427	32.8%	895 575	73.8%	377 878	75.0%	5.2%
Transfers and Subsidies - Capital	466 984	291 644	62.5%	99 504	21.3%	391 148	83.8%	106 177	81.6%	(6.3%)
Interest	11 447	5 596	48.9%	3 520	30.7%	9 116	79.6%	3 693	2.8%	(4.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(4 469 393)</b>	<b>(1 681 803)</b>	<b>37.6%</b>	<b>(1 532 702)</b>	<b>34.3%</b>	<b>(3 214 505)</b>	<b>71.9%</b>	<b>(2 916 473)</b>	<b>151.7%</b>	<b>(47.4%)</b>
Suppliers and employees	(4 395 112)	(1 681 803)	38.3%	(1 532 702)	34.9%	(3 214 505)	73.1%	(2 916 473)	154.7%	(47.4%)
Finance charges	(49 907)	-	-	-	-	-	-	-	-	-
Transfers and grants	(24 374)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>876 341</b>	<b>1 177 869</b>	<b>134.4%</b>	<b>685 507</b>	<b>78.2%</b>	<b>1 863 376</b>	<b>212.6%</b>	<b>931 966</b>	<b>154.7%</b>	<b>(26.4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(720 934)</b>	<b>(149 171)</b>	<b>20.7%</b>	<b>(228 998)</b>	<b>31.8%</b>	<b>(378 169)</b>	<b>52.5%</b>	<b>(191 314)</b>	<b>48.2%</b>	<b>19.7%</b>
Capital assets	(720 934)	(149 171)	20.7%	(228 998)	31.8%	(378 169)	52.5%	(191 314)	48.2%	19.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(720 934)</b>	<b>(149 171)</b>	<b>20.7%</b>	<b>(228 998)</b>	<b>31.8%</b>	<b>(378 169)</b>	<b>52.5%</b>	<b>(191 314)</b>	<b>48.2%</b>	<b>19.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	1 894	-	645	-	2 539	-	(49)	-	(1 427.9%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 894	-	645	-	2 539	-	(49)	-	(1 427.9%)
<b>Payments</b>	<b>(16 653)</b>									
Repayment of borrowing	(16 653)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(16 653)</b>	<b>1 894</b>	<b>(11.4%)</b>	<b>645</b>	<b>(3.9%)</b>	<b>2 539</b>	<b>(15.2%)</b>	<b>(49)</b>	<b>,3%</b>	<b>(1 427.9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>138 754</b>	<b>1 030 593</b>	<b>742.7%</b>	<b>457 154</b>	<b>329.5%</b>	<b>1 487 747</b>	<b>1 072.2%</b>	<b>740 604</b>	<b>817.8%</b>	<b>(38.3%)</b>
Cash/cash equivalents at the year begin:	140 091	142 711	101.9%	1 173 347	837.6%	142 711	101.9%	294 032	(32.0%)	299.1%
Cash/cash equivalents at the year end:	278 845	1 173 347	420.8%	1 630 501	584.7%	1 630 501	584.7%	1 034 636	328.8%	57.6%

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	10 342	6.4%	1	-	7 579	4.7%	144 415	89.0%	162 337	9.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	120 640	33.8%	194	,1%	24 422	6.8%	211 983	59.3%	357 239	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	68 040	12.2%	55	-	27 263	4.9%	463 526	82.9%	558 884	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 519	7.7%	1	-	1 619	4.9%	28 676	87.4%	32 815	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 100	7.5%	36	-	7 927	4.2%	166 022	88.3%	188 084	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	4.0%	-	-	110	2.6%	3 890	93.4%	4 167	2%	-	-	-	-
Interest on Arrear Debtor Accounts	10 965	5.0%	3	-	10 150	4.6%	197 670	90.3%	218 789	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 167	1.9%	98	,1%	2 975	1.8%	157 548	96.2%	163 788	9.7%	-	-	-	-
<b>Total By Income Source</b>	<b>229 941</b>	<b>13.6%</b>	<b>388</b>	<b>-</b>	<b>82 045</b>	<b>4.9%</b>	<b>1 373 730</b>	<b>81.5%</b>	<b>1 686 104</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	39 051	9.8%	-	-	22 811	5.7%	337 797	84.5%	399 659	23.7%	-	-	-	-
Commercial	102 118	24.8%	249	,1%	21 569	5.2%	287 742	69.9%	411 678	24.4%	-	-	-	-
Households	84 835	10.3%	139	-	34 654	4.2%	700 642	85.4%	820 271	48.6%	-	-	-	-
Other	3 936	7.2%	0	-	3 010	5.5%	47 549	87.3%	54 495	3.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>229 941</b>	<b>13.6%</b>	<b>388</b>	<b>-</b>	<b>82 045</b>	<b>4.9%</b>	<b>1 373 730</b>	<b>81.5%</b>	<b>1 686 104</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	138 166	7.3%	130 372	6.9%	123 001	6.5%	1 496 903	79.3%	1 888 442	64.7%
Bulk Water	-	-	157	,1%	790	,3%	246 088	99.6%	247 035	8.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 232	,5%	40 004	5.2%	46 046	5.9%	684 426	88.3%	774 708	26.5%
Auditor-General	-	-	435	18.5%	1 421	60.3%	500	21.2%	2 356	,1%
Other	1 355	18,1%	1 353	18,1%	1 324	17,7%	3 461	46,2%	7 493	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>143 753</b>	<b>4.9%</b>	<b>172 322</b>	<b>5.9%</b>	<b>172 581</b>	<b>5.9%</b>	<b>2 431 378</b>	<b>83,3%</b>	<b>2 920 034</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	6 040	19 476	322.5%	14 948	247.5%	34 423	570.0%	123 017	1 092.1%	(87.8%)
Transfers and Subsidies - Operational	315 595	132 568	42.0%	104 057	33.0%	236 625	75.0%	103 129	74.9%	9%
Transfers and Subsidies - Capital	184 603	45 933	24.9%	38 780	21.0%	84 713	45.9%	15 093	47.9%	156.9%
Interest	7 689	47	.6%	468	6.1%	515	6.7%	2 676	28.2%	(82.5%)
Dividends	223	-	-	-	-	-	-	486	280.7%	(100.0%)
<b>Payments</b>	<b>(291 380)</b>	<b>(185 119)</b>	<b>63.5%</b>	<b>(138 928)</b>	<b>47.7%</b>	<b>(324 046)</b>	<b>111.2%</b>	<b>(130 539)</b>	<b>79.8%</b>	<b>6.4%</b>
Suppliers and employees	(283 508)	(185 119)	65.3%	(138 928)	49.0%	(324 046)	114.3%	(130 539)	82.3%	6.4%
Finance charges	(7 873)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>222 769</b>	<b>12 905</b>	<b>5.8%</b>	<b>19 325</b>	<b>8.7%</b>	<b>32 229</b>	<b>14.5%</b>	<b>113 861</b>	<b>303.1%</b>	<b>(83.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>61</b>		<b>690</b>		<b>751</b>		<b>(162)</b>		<b>(525.9%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	61	-	690	-	751	-	(162)	-	(525.3%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(205 633)</b>	<b>(45 719)</b>	<b>22.2%</b>	<b>(43 156)</b>	<b>21.0%</b>	<b>(88 874)</b>	<b>43.2%</b>	<b>(19 092)</b>	<b>33.9%</b>	<b>126.0%</b>
Capital assets	(205 633)	(45 719)	22.2%	(43 156)	21.0%	(88 874)	43.2%	(19 092)	33.9%	126.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(205 633)</b>	<b>(45 658)</b>	<b>22.2%</b>	<b>(42 466)</b>	<b>20.7%</b>	<b>(88 124)</b>	<b>42.9%</b>	<b>(19 254)</b>	<b>34.7%</b>	<b>120.6%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(13 492)</b>									
Repayment of borrowing	(13 492)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(13 492)</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>3 644</b>	<b>(32 753)</b>	<b>(898.8%)</b>	<b>(23 141)</b>	<b>(635.1%)</b>	<b>(55 894)</b>	<b>(1 533.9%)</b>	<b>94 608</b>	<b>7 542.3%</b>	<b>(124.5%)</b>
Cash/cash equivalents at the year begin:	10 748	6 015	56.0%	(26 738)	(248.8%)	6 015	56.0%	182 572	182.5%	(114.6%)
Cash/cash equivalents at the year end:	14 392	(26 738)	(185.8%)	(49 879)	(346.6%)	(49 879)	(346.6%)	277 179	400.9%	(118.0%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>														

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%								
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 120	12.7%	4 174	47.3%	1 034	11.7%	2 488	28.2%	8 816	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 120</b>	<b>12.7%</b>	<b>4 174</b>	<b>47.3%</b>	<b>1 034</b>	<b>11.7%</b>	<b>2 488</b>	<b>28.2%</b>	<b>8 816</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA**  
**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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>32 050 302</b>	<b>9 203 506</b>	<b>28,7%</b>	<b>8 653 377</b>	<b>27,0%</b>	<b>17 856 883</b>	<b>55,7%</b>	<b>7 317 899</b>	<b>52,0%</b>	<b>18,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	8 635 909	2 093 432	24,2%	1 873 319	21,7%	3 966 751	45,9%	1 559 658	45,6%	20,2%
Service charges - Water	2 438 615	517 962	21,2%	553 071	22,7%	1 071 033	43,9%	469 302	39,9%	18,1%
Service charges - Waste Water Management	861 757	186 689	21,7%	196 732	22,8%	383 421	44,5%	185 125	47,9%	6,3%
Service charges - Waste Management	1 025 260	256 878	25,1%	260 688	25,4%	517 565	50,5%	227 354	46,4%	14,7%
Sale of Goods and Rendering of Services	135 264	29 259	21,6%	20 724	15,3%	49 982	37,0%	20 328	35,3%	1,9%
Agency services	31 606	6 395	20,2%	7 890	25,0%	14 285	45,2%	20 649	59,6%	(61,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 388 026	282 072	20,3%	322 720	23,3%	604 792	43,6%	275 992	39,1%	16,9%
Interest earned from Current and Non Current Assets	191 062	39 061	20,5%	32 822	17,2%	71 903	37,6%	26 479	22,7%	24,0%
Dividends	6 689	803	12,0%	898	13,4%	1 700	25,4%	2 049	89,0%	(56,2%)
Rent on Land	20 830	5 764	27,7%	6 050	29,0%	11 814	56,7%	4 879	50,8%	24,0%
Rent from Fixed Assets	71 939	73 307	101,9%	(28 404)	(39,5%)	44 904	62,4%	13 195	37,8%	(315,3%)
Licence and permits	16 426	1 249	7,6%	1 797	10,9%	3 047	18,5%	3 740	18,1%	(52,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	575 062	18 553	3,2%	18 938	3,3%	37 492	6,5%	33 740	12,8%	(43,9%)
<b>Non-Exchange Revenue</b>										
Property rates	5 202 649	1 621 162	31,2%	1 629 856	31,3%	3 251 018	62,5%	1 340 551	52,5%	21,6%
Surcharges and Taxes	73 281	17 259	23,6%	16 379	22,4%	33 637	45,9%	40 932	184,4%	(60,0%)
Fines, penalties and forfeits	199 155	9 755	4,9%	15 633	7,8%	25 388	12,7%	23 261	30,7%	(32,8%)
Licences or permits	11 730	720	6,1%	1 974	16,8%	2 694	23,0%	3 455	21,2%	(42,8%)
Transfer and subsidies - Operational	9 599 945	3 700 844	38,6%	3 068 770	32,0%	6 769 614	70,5%	2 811 320	67,1%	9,2%
Interest	623 909	143 822	23,1%	179 918	28,8%	323 740	51,9%	109 508	48,0%	64,3%
Fuel Levy	391 888	163 287	41,7%	130 629	33,3%	293 916	75,0%	125 673	33,3%	3,9%
Operational Revenue	76 069	18 969	24,9%	19 158	25,2%	38 127	50,1%	16 430	24,7%	16,6%
Gains on disposal of Assets	33 844	42	1%	1 914	5,7%	1 966	5,8%	55	5,7%	3 381,6%
Other Gains	439 387	16 202	3,7%	321 900	73,3%	338 102	76,9%	6 226	30,3%	5 070,5%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>32 002 456</b>	<b>7 219 250</b>	<b>22,6%</b>	<b>7 486 492</b>	<b>23,4%</b>	<b>14 705 742</b>	<b>46,0%</b>	<b>7 164 665</b>	<b>44,9%</b>	<b>4,5%</b>
Employee related costs	8 827 461	2 013 187	22,8%	2 169 148	24,6%	4 182 335	47,4%	2 172 605	46,3%	(2%)
Remuneration of councillors	501 346	114 370	22,8%	110 901	22,1%	225 271	44,9%	121 521	44,9%	(8,7%)
Bulk purchases - electricity	7 298 487	2 576 513	35,3%	1 698 335	23,3%	4 274 848	58,6%	1 772 253	61,3%	(4,2%)
Inventory consumed	1 814 140	348 402	19,2%	490 526	27,0%	838 928	46,2%	414 517	45,5%	18,3%
Debt impairment	2 969 359	682	0,2%	4 662	0,2%	5 345	0,2%	35	0,2%	13 036,8%
Depreciation and amortisation	2 738 533	336 302	12,3%	493 222	18,0%	829 525	30,3%	598 209	37,9%	(17,6%)
Interest	832 410	278 342	33,4%	355 609	42,7%	633 951	76,2%	231 389	54,6%	53,7%
Contracted services	3 573 287	713 208	20,0%	1 180 377	33,0%	1 893 585	53,0%	1 007 413	53,3%	17,2%
Transfers and subsidies	818 310	143 420	17,5%	334 015	40,8%	477 435	58,3%	300 036	79,5%	11,3%
Irrecoverable debts written off	546 060	180 317	33,0%	71 946	13,2%	252 262	46,2%	29 760	11,8%	141,8%
Operational costs	2 071 299	502 745	24,3%	575 063	27,8%	1 077 808	52,0%	569 740	51,3%	9%
Losses on disposal of Assets	5 210	30	0,6%	26	0,5%	56	1,1%	(59 126)	(1 478,2%)	(100,0%)
Other Losses	6 153	11 733	190,7%	2 662	43,3%	14 395	233,9%	6 314	182,7%	(57,8%)
<b>Surplus/(Deficit)</b>	<b>47 846</b>	<b>1 984 256</b>	<b>-</b>	<b>1 166 885</b>	<b>-</b>	<b>3 151 141</b>	<b>-</b>	<b>153 234</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	3 350 721	516 396	15,4%	967 505	28,9%	1 483 901	44,3%	623 208	33,8%	55,2%
Transfers and subsidies - capital (in-kind)	41 500	-	-	-	-	-	-	371	0,3%	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 440 067</b>	<b>2 500 652</b>	<b>-</b>	<b>2 134 390</b>	<b>-</b>	<b>4 635 042</b>	<b>-</b>	<b>776 813</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>3 440 067</b>	<b>2 500 652</b>	<b>-</b>	<b>2 134 390</b>	<b>-</b>	<b>4 635 042</b>	<b>-</b>	<b>776 813</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 440 067</b>	<b>2 500 652</b>	<b>-</b>	<b>2 134 390</b>	<b>-</b>	<b>4 635 042</b>	<b>-</b>	<b>776 813</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	(17)	-	28	-	9	-	(292,0%)
<b>Surplus/(Deficit) for the year</b>	<b>3 440 067</b>	<b>2 500 697</b>	<b>-</b>	<b>2 134 373</b>	<b>-</b>	<b>4 635 070</b>	<b>-</b>	<b>776 822</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>4 008 414</b>	<b>689 930</b>	<b>17,2%</b>	<b>1 023 764</b>	<b>25,5%</b>	<b>1 713 694</b>	<b>42,8%</b>	<b>923 704</b>	<b>37,5%</b>	<b>10,8%</b>
National Government	3 183 024	559 274	17,6%	855 557	26,9%	1 414 831	44,4%	802 257	42,0%	6,6%
Provincial Government	-	4 456	-	1 392	-	5 848	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	229	-	229	-	-	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>3 183 024</b>	<b>563 730</b>	<b>17,7%</b>	<b>857 178</b>	<b>26,9%</b>	<b>1 420 908</b>	<b>44,6%</b>	<b>802 257</b>	<b>42,1%</b>	<b>6,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	825 390	126 200	15,3%	166 586	20,2%	292 786	35,5%	121 447	21,2%	37,2%
<b>Capital Expenditure Functional</b>	<b>4 013 221</b>	<b>691 830</b>	<b>17,2%</b>	<b>1 029 818</b>	<b>25,7%</b>	<b>1 721 649</b>	<b>42,9%</b>	<b>924 526</b>	<b>37,5%</b>	<b>11,4%</b>
<b>Municipal governance and administration</b>	<b>119 428</b>	<b>27 281</b>	<b>22,8%</b>	<b>44 315</b>	<b>37,1%</b>	<b>71 596</b>	<b>59,9%</b>	<b>25 936</b>	<b>24,8%</b>	<b>70,9%</b>
Executive and Council	4 204	880	20,9%	880	20,9%	880	20,9%	3 231	48,7%	(100,0%)
Finance and administration	115 224	26 401	22,9%	44 315	38,5%	70 717	61,4%	22 705	23,8%	95,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>245 435</b>	<b>30 253</b>	<b>12,3%</b>	<b>41 090</b>	<b>16,7%</b>	<b>71 342</b>	<b>29,1%</b>	<b>36 747</b>	<b>17,2%</b>	<b>11,8%</b>
Community and Social Services	133 829	22 379	16,7%	33 471	25,0%	55 850	41,7%	25 717	31,4%	30,1%
Sport And Recreation	74 006	5 272	7,1%	6 082	8,2%	11 354	15,3%	9 974	21,9%	(39,0%)
Public Safety	8 700	2 601	29,9%	1 537	17,7%	4 138	47,6%	1 056	6,2%	45,6%
Housing	28 000	-	-	-	-	-	-	-	-	-
Health	900	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>1 390 479</b>	<b>286 042</b>	<b>20,6%</b>	<b>402 008</b>	<b>28,9%</b>	<b>688 050</b>	<b>49,5%</b>	<b>347 875</b>	<b>39,5%</b>	<b>15,6%</b>
Planning and Development	383 145	81 225	21,2%	90 016	23,5%	171 241	44,7%	128 375	39,0%	(29,9%)
Road Transport	1 004 633	204 817	20,4%	311 462	31,0%	516 279	51,4%	219 135	39,9%	42,1%
Environmental Protection	2 700	-	-	530	19,6%	530	19,6%	365	8,9%	45,2%
<b>Trading Services</b>	<b>2 248 044</b>	<b>348 255</b>	<b>15,5%</b>	<b>542 406</b>	<b>24,1%</b>	<b>890 661</b>	<b>39,6%</b>	<b>513 931</b>	<b>40,2%</b>	<b>5,5%</b>
Energy sources	309 847	33 729	10,9%	95 509	31,8%	132 237	42,7%	103 408	49,8%	(4,7%)
Water Management	1 292 299	199 092	15,4%	287 801	22,3%	486 894	37,7%	230 392	35,5%	24,9%
Waste Water Management	547 904	99 184	18,1%	144 381	26,4%	243 565	44,5%	143 312	44,1%	7%
Waste Management	97 994	16 249	16,6%	11 716	12,0%	27 965	28,5%	36 818	41,9%	(68,2%)
<b>Other</b>	<b>9 835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38</b>	<b>3,4%</b>	<b>(100,0%)</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>31 197 341</b>	<b>9 910 207</b>	<b>31,8%</b>							

Other revenue	1 888 472	1 876 484	99.4%	1 814 835	96.1%	3 691 319	195.5%	1 491 945	223.0%	21.6%
Transfers and Subsidies - Operational	9 828 179	3 401 538	34.6%	2 459 703	25.0%	5 861 241	59.6%	2 922 076	64.7%	(15.8%)
Transfers and Subsidies - Capital	3 532 668	1 496 370	42.4%	1 056 387	29.9%	2 552 757	72.3%	1 287 106	70.9%	(17.9%)
Interest	498 397	34 002	6.8%	91 135	18.3%	125 137	25.1%	35 304	10.9%	158.1%
Dividends	250	170	67.9%	72	29.0%	242	96.9%	627	370.1%	(88.5%)
<b>Payments</b>	<b>(27 017 963)</b>	<b>(5 825 458)</b>	<b>21.6%</b>	<b>(5 631 606)</b>	<b>20.8%</b>	<b>(11 457 064)</b>	<b>42.4%</b>	<b>(6 550 039)</b>	<b>52.9%</b>	<b>(14.0%)</b>
Suppliers and employees	(26 185 518)	(5 825 458)	22.2%	(5 631 606)	21.5%	(11 457 064)	43.8%	(6 550 039)	54.0%	(14.0%)
Finance charges	(685 977)	-	-	-	-	-	-	-	-	-
Transfers and grants	(146 467)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>4 179 379</b>	<b>4 084 749</b>	<b>97.7%</b>	<b>2 885 420</b>	<b>69.0%</b>	<b>6 970 168</b>	<b>166.8%</b>	<b>3 993 828</b>	<b>148.8%</b>	<b>(27.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>607 000</b>	<b>103</b>	<b>-</b>	<b>41 853</b>	<b>6.9%</b>	<b>41 956</b>	<b>6.9%</b>	<b>24 893</b>	<b>-</b>	<b>68.1%</b>
Proceeds on disposal of PPE	13 000	42	.3%	82	.6%	124	1.0%	55	-	49.9%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	594 000	61	-	690	.1%	751	.1%	(162)	-	(525.3%)
Decrease (Increase) in non-current investments	-	-	-	41 081	-	41 081	-	25 000	-	64.3%
<b>Payments</b>	<b>(4 172 382)</b>	<b>(792 174)</b>	<b>19.0%</b>	<b>(1 087 992)</b>	<b>26.1%</b>	<b>(1 880 166)</b>	<b>45.1%</b>	<b>(1 054 470)</b>	<b>41.9%</b>	<b>3.2%</b>
Capital assets	(4 172 382)	(792 174)	19.0%	(1 087 992)	26.1%	(1 880 166)	45.1%	(1 054 470)	41.9%	3.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(3 565 382)</b>	<b>(792 071)</b>	<b>22.2%</b>	<b>(1 046 139)</b>	<b>29.3%</b>	<b>(1 838 210)</b>	<b>51.6%</b>	<b>(1 029 577)</b>	<b>41.9%</b>	<b>1.6%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>3 323</b>	<b>5 279</b>	<b>158.8%</b>	<b>2 606</b>	<b>78.4%</b>	<b>7 885</b>	<b>237.3%</b>	<b>3 240</b>	<b>452.2%</b>	<b>(19.6%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 200	5 279	240.0%	2 606	118.5%	7 885	358.5%	3 240	2 243.1%	(19.6%)
<b>Payments</b>	<b>(74 379)</b>	<b>-</b>	<b>-</b>	<b>(20 678)</b>	<b>27.8%</b>	<b>(20 678)</b>	<b>27.8%</b>	<b>(67 221)</b>	<b>41.0%</b>	<b>(69.2%)</b>
Repayment of borrowing	(74 379)	-	-	(20 678)	27.8%	(20 678)	27.8%	(67 221)	41.0%	(69.2%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(71 055)</b>	<b>5 279</b>	<b>(7.4%)</b>	<b>(18 072)</b>	<b>25.4%</b>	<b>(12 793)</b>	<b>18.0%</b>	<b>(63 982)</b>	<b>37.7%</b>	<b>(71.8%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>542 942</b>	<b>3 297 956</b>	<b>607.4%</b>	<b>1 821 209</b>	<b>335.4%</b>	<b>5 119 165</b>	<b>942.9%</b>	<b>2 900 269</b>	<b>793.0%</b>	<b>(37.2%)</b>
Cash/cash equivalents at the year begin:	1 369 656	1 339 169	97.8%	4 439 947	324.2%	1 339 169	97.8%	3 752 647	20.3%	18.3%
Cash/cash equivalents at the year end:	1 912 597	4 640 121	232.2%	6 274 662	328.1%	6 274 662	328.1%	6 653 693	259.1%	(5.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	193 825	2.4%	138 277	1.7%	133 704	1.6%	7 771 302	94.3%	8 237 108	21.6%	(56 626)	(.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	466 810	9.2%	174 124	3.4%	153 429	3.0%	4 290 261	84.4%	5 084 624	13.4%	(1 198)	-.	-	-
Receivables from Non-exchange Transactions - Property Rates	481 618	5.6%	299 141	3.5%	311 175	3.6%	7 513 413	87.3%	8 605 348	22.6%	(38 938)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	67 447	2.5%	45 055	1.7%	45 304	1.7%	2 528 509	94.1%	2 686 315	7.1%	(18 985)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	87 185	2.9%	55 395	1.8%	59 951	2.0%	2 794 701	93.2%	2 997 232	7.9%	(15 478)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	.8%	260	1.3%	110	.5%	20 104	97.4%	20 642	.1%	-	-.	-	-
Interest on Arrear Debtor Accounts	177 981	2.2%	162 437	2.0%	170 336	2.1%	7 727 917	93.8%	8 238 671	21.7%	3 752	-.	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 897	.5%	6 551	.3%	7 279	.3%	2 159 649	98.9%	2 183 377	5.7%	(81 411)	(3.7%)	-	-
<b>Total By Income Source</b>	<b>1 484 931</b>	<b>3.9%</b>	<b>881 241</b>	<b>2.3%</b>	<b>881 289</b>	<b>2.3%</b>	<b>34 805 856</b>	<b>91.5%</b>	<b>38 053 318</b>	<b>100.0%</b>	<b>(208 885)</b>	<b>(.5%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	128 956	3.7%	85 223	2.5%	88 840	2.6%	3 165 014	91.3%	3 468 033	9.1%	598	-.	-	-
Commercial	703 747	4.9%	373 976	2.6%	369 160	2.6%	13 026 611	90.0%	14 473 494	38.0%	15 920	.1%	-	-
Households	623 648	3.3%	399 374	2.1%	397 391	2.1%	17 542 128	92.5%	18 962 541	49.8%	(225 403)	(1.2%)	-	-
Other	28 581	2.5%	22 668	2.0%	25 898	2.3%	1 072 103	93.3%	1 149 250	3.0%	-	-.	-	-
<b>Total By Customer Group</b>	<b>1 484 931</b>	<b>3.9%</b>	<b>881 241</b>	<b>2.3%</b>	<b>881 289</b>	<b>2.3%</b>	<b>34 805 856</b>	<b>91.5%</b>	<b>38 053 318</b>	<b>100.0%</b>	<b>(208 885)</b>	<b>(.5%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	599 997	3.2%	433 850	2.3%	587 297	3.1%	17 281 859	91.4%	18 903 003	55.5%
Bulk Water	13 941	.7%	21 252	1.0%	12 167	.6%	2 009 988	97.7%	2 057 346	6.0%
PAYE deductions	10 195	634.4%	(10 687)	(665.0%)	(206)	(12.8%)	2 305	143.4%	1 607	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 604	(741.4%)	(17 228)	(874.6%)	(2 190)	(111.2%)	2 844	(144.4%)	(1 970)	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	268 212	2.1%	182 223	1.4%	177 919	1.4%	12 009 347	95.0%	12 637 700	37.1%
Auditor-General	4 138	16.0%	7 403	28.6%	8 230	31.8%	6 130	23.7%	25 900	.1%
Other	(41 793)	(9.1%)	7 579	1.6%	2 720	.6%	491 750	106.8%	460 256	1.4%
Medical Aid deductions	5 378	100.0%	-	-	-	-	-	-	5 378	-
<b>Total</b>	<b>874 671</b>	<b>2.6%</b>	<b>624 391</b>	<b>1.8%</b>	<b>785 936</b>	<b>2.3%</b>	<b>31 804 223</b>	<b>93.3%</b>	<b>34 089 220</b>	<b>100.0%</b>

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