## LIMPOPO: GREATER GIYANI (LIM331)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **601 771** | **597 418** | **222 193** | **36,9%** | **188 149** | **31,3%** | **156 223** | **26,1%** | **566 565** | **94,8%** | **185 572** | **103,4%** | **(15,8%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | 3 | - | - | - | 25 | - | 27 | - | - | - | (100,0%) |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 13 045 | 15 719 | 3 655 | 28,0% | 4 181 | 32,1% | 3 381 | 21,5% | 11 217 | 71,4% | 3 723 | 79,3% | (9,2%) |
| Sale of Goods and Rendering of Services | 1 832 | 2 630 | 547 | 29,8% | 517 | 28,2% | 430 | 16,4% | 1 493 | 56,8% | 469 | 58,0% | (8,2%) |
| Agency services | 5 000 | 3 000 | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 588 | 1 588 | 3 684 | 232,0% | 3 787 | 238,5% | 5 076 | 319,7% | 12 547 | 790,2% | 5 283 | 1 017,8% | (3,9%) |
| Interest earned from Current and Non Current Assets | 23 236 | 20 468 | 4 358 | 18,8% | 5 315 | 22,9% | 5 185 | 25,3% | 14 859 | 72,6% | 6 083 | 79,6% | (14,8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 361 | 851 | 183 | 50,7% | 232 | 64,2% | 134 | 15,7% | 549 | 64,5% | 270 | 172,9% | (50,4%) |
| Licences or permits | 9 157 | 8 600 | 2 000 | 21,8% | 1 606 | 17,5% | 1 657 | 19,3% | 5 263 | 61,2% | 2 018 | 20,2% | (17,9%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 5 086 | 1 043 | 547 | 10,8% | 226 | 4,4% | 190 | 18,2% | 963 | 92,3% | 502 | 74,2% | (62,1%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 89 712 | 91 143 | 23 161 | 25,8% | 23 048 | 25,7% | 23 302 | 25,6% | 69 511 | 76,3% | 21 610 | 78,1% | 7,8% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 710 | 402 | 46 | 6,4% | 64 | 9,0% | 61 | 15,3% | 171 | 42,6% | 28 | 68,7% | 115,5% |
| Licences or permits | 250 | 181 | 39 | 15,4% | 52 | 20,9% | 67 | 36,7% | 157 | 86,7% | 31 | 73,1% | 112,1% |
| Transfer and subsidies - Operational | 426 958 | 426 958 | 167 878 | 39,3% | 132 456 | 31,0% | 103 351 | 24,2% | 403 684 | 94,5% | 104 190 | 99,7% | (,8%) |
| Interest Receivables | 24 836 | 24 836 | 16 094 | 64,8% | 16 666 | 67,1% | 13 364 | 53,8% | 46 124 | 185,7% | 12 860 | 158,3% | 3,9% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | 28 505 | - | (100,0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **749 897** | **723 617** | **116 361** | **15,5%** | **168 245** | **22,4%** | **98 606** | **13,6%** | **383 212** | **53,0%** | **100 837** | **48,5%** | **(2,2%)** |
| Employee related costs | 225 949 | 214 690 | 49 706 | 22,0% | 48 793 | 21,6% | 51 044 | 23,8% | 149 543 | 69,7% | 43 811 | 66,3% | 16,5% |
| Remuneration of councillors | 27 719 | 30 788 | 6 772 | 24,4% | 7 472 | 27,0% | 7 626 | 24,8% | 21 870 | 71,0% | 6 943 | 78,6% | 9,8% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 11 955 | 11 550 | 120 | 1,0% | 220 | 1,8% | 525 | 4,5% | 865 | 7,5% | 1 312 | 44,7% | (60,0%) |
| Debt impairment | 125 000 | 110 000 | - | - | - | - | - | - | - | - | 6 | - | (100,0%) |
| Depreciation, Amortisation and Impairment | 108 576 | 108 644 | 25 961 | 23,9% | 26 082 | 24,0% | 9 533 | 8,8% | 61 577 | 56,7% | 12 686 | 43,9% | (24,8%) |
| Interest,Dividends and Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 145 162 | 139 732 | 17 333 | 11,9% | 54 014 | 37,2% | 16 025 | 11,5% | 87 373 | 62,5% | 16 178 | 53,2% | (,9%) |
| Transfers and subsidies | 1 800 | 2 000 | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 103 735 | 106 213 | 16 469 | 15,9% | 31 664 | 30,5% | 13 852 | 13,0% | 61 985 | 58,4% | 19 901 | 63,4% | (30,4%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(148 126)** | **(126 199)** | **105 832** | | **19 904** | | **57 616** | | **183 353** | | **84 735** | | |
| Transfers and subsidies - capital (monetary allocations) | 71 306 | 71 306 | 29 509 | 41,4% | 16 275 | 22,8% | 21 156 | 29,7% | 66 941 | 93,9% | 10 985 | 70,9% | 92,6% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(76 820)** | **(54 893)** | **135 341** | | **36 180** | | **78 773** | | **250 294** | | **95 720** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(76 820)** | **(54 893)** | **135 341** | | **36 180** | | **78 773** | | **250 294** | | **95 720** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(76 820)** | **(54 893)** | **135 341** | | **36 180** | | **78 773** | | **250 294** | | **95 720** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(76 820)** | **(54 893)** | **135 341** | | **36 180** | | **78 773** | | **250 294** | | **95 720** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **136 281** | **142 393** | **33 051** | **24,3%** | **823 855** | **604,5%** | **22 579** | **15,9%** | **879 485** | **617,6%** | **18 893** | **51,1%** | **19,5%** |
| National Government | 62 005 | 62 005 | 21 137 | 34,1% | 25 918 | 41,8% | 12 997 | 21,0% | 60 052 | 96,9% | 9 844 | 60,4% | 32,0% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **62 005** | **62 005** | **21 137** | **34,1%** | **25 918** | **41,8%** | **12 997** | **21,0%** | **60 052** | **96,9%** | **9 844** | **60,4%** | **32,0%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 74 275 | 80 387 | 11 914 | 16,0% | 797 937 | 1 074,3% | 9 582 | 11,9% | 819 433 | 1 019,4% | 9 050 | 41,9% | 5,9% |
| **Capital Expenditure Functional** | **136 281** | **142 393** | **33 051** | **24,3%** | **823 855** | **604,5%** | **22 579** | **15,9%** | **879 485** | **617,6%** | **18 893** | **51,1%** | **19,5%** |
| **Municipal governance and administration** | **14 052** | **13 065** | **-** | **-** | **785 633** | **5 590,8%** | **1 257** | **9,6%** | **786 890** | **6 022,9%** | **-** | **48,5%** | **(100,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 14 052 | 13 065 | - | - | 785 633 | 5 590,8% | 1 257 | 9,6% | 786 890 | 6 022,9% | - | 48,5% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **25 217** | **20 645** | **1 290** | **5,1%** | **7 203** | **28,6%** | **2 604** | **12,6%** | **11 098** | **53,8%** | **4 101** | **69,0%** | **(36,5%)** |
| Community and Social Services | 3 478 | 1 565 | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 21 304 | 18 819 | 1 290 | 6,1% | 7 203 | 33,8% | 2 604 | 13,8% | 11 098 | 59,0% | 4 101 | 74,7% | (36,5%) |
| Public Safety | 435 | 261 | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **89 620** | **97 987** | **27 172** | **30,3%** | **27 744** | **31,0%** | **16 878** | **17,2%** | **71 794** | **73,3%** | **5 857** | **53,9%** | **188,2%** |
| Planning and Development | 7 304 | 14 543 | 3 418 | 46,8% | 3 146 | 43,1% | 2 799 | 19,2% | 9 362 | 64,4% | - | 16,7% | (100,0%) |
| Road Transport | 82 315 | 83 443 | 23 755 | 28,9% | 24 598 | 29,9% | 14 079 | 16,9% | 62 432 | 74,8% | 5 857 | 54,9% | 140,4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **7 391** | **10 696** | **4 588** | **62,1%** | **3 275** | **44,3%** | **1 840** | **17,2%** | **9 703** | **90,7%** | **8 935** | **41,3%** | **(79,4%)** |
| Energy sources | 6 522 | 9 826 | 4 588 | 70,4% | 3 275 | 50,2% | 1 840 | 18,7% | 9 703 | 98,7% | 7 025 | 39,7% | (73,8%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 870 | 870 | - | - | - | - | - | - | - | - | 1 910 | 45,1% | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **595 275** | **581 370** | **211 798** | **35,6%** | **191 092** | **32,1%** | **178 641** | **30,7%** | **581 531** | **100,0%** | **129 943** | **91,9%** | **37,5%** |
| Property rates | 44 856 | 45 572 | 7 775 | 17,3% | 13 191 | 29,4% | 18 584 | 40,8% | 39 551 | 86,8% | 7 326 | 70,1% | 153,7% |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 6 522 | 7 859 | 2 934 | 45,0% | 2 180 | 33,4% | 3 355 | 42,7% | 8 469 | 107,8% | 2 536 | 116,5% | 32,3% |
| Other revenue | 22 396 | 33 732 | 4 832 | 21,6% | 8 018 | 35,8% | 777 | 2,3% | 13 626 | 40,4% | 1 383 | 61,7% | (43,8%) |
| Transfers and Subsidies - Operational | 426 958 | 409 933 | 173 140 | 40,6% | 132 924 | 31,1% | 142 514 | 34,8% | 448 578 | 109,4% | 110 697 | 102,7% | 28,7% |
| Transfers and Subsidies - Capital | 71 306 | 71 306 | 23 117 | 32,4% | 34 779 | 48,8% | 13 410 | 18,8% | 71 306 | 100,0% | 8 000 | 78,9% | 67,6% |
| Interest | 23 236 | 12 968 | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(536 533)** | **(522 972)** | **(135 338)** | **25,2%** | **(800 263)** | **149,2%** | **(74 005)** | **14,2%** | **(1 009 606)** | **193,1%** | **(99 975)** | **71,9%** | **(26,0%)** |
| Suppliers and employees | (534 733) | (520 972) | (135 338) | 25,3% | (800 263) | 149,7% | (74 005) | 14,2% | (1 009 606) | 193,8% | (99 975) | 72,1% | (26,0%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (1 800) | (2 000) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **58 741** | **58 398** | **76 460** | **130,2%** | **(609 172)** | **(1 037,0%)** | **104 636** | **179,2%** | **(428 076)** | **(733,0%)** | **29 968** | **254,6%** | **249,2%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(156 723)** | **(163 752)** | **33 051** | **(21,1%)** | **33 988** | **(21,7%)** | **-** | **-** | **67 039** | **(40,9%)** | **18 893** | **(16,1%)** | **(100,0%)** |
| Capital assets | (156 723) | (163 752) | 33 051 | (21,1%) | 33 988 | (21,7%) | - | - | 67 039 | (40,9%) | 18 893 | (16,1%) | (100,0%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(156 723)** | **(163 752)** | **33 051** | **(21,1%)** | **33 988** | **(21,7%)** | **-** | **-** | **67 039** | **(40,9%)** | **18 893** | **(16,1%)** | **(100,0%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | **(97 981)** | **(105 354)** | **109 511** | **(111,8%)** | **(575 184)** | **587,0%** | **104 636** | **(99,3%)** | **(361 037)** | **342,7%** | **48 861** | **(145,6%)** | **114,1%** |
| Cash/cash equivalents at the year begin: | 392 034 | 269 869 | 270 118 | 68,9% | 649 864 | 165,8% | 344 915 | 127,8% | 270 118 | 100,1% | 543 565 | - | (36,5%) |
| Cash/cash equivalents at the year end: | 294 053 | 164 515 | 379 629 | 129,1% | 344 915 | 117,3% | 449 551 | 273,3% | 449 551 | 273,3% | 592 426 | 514,5% | (24,1%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1 060 | 1,5% | 1 375 | 1,9% | 583 | ,8% | 68 479 | 95,8% | 71 497 | 7,9% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 7 683 | 3,4% | 13 364 | 6,0% | 4 899 | 2,2% | 197 920 | 88,4% | 223 865 | 24,7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 421 | 1,8% | 731 | 3,1% | 354 | 1,5% | 21 716 | 93,5% | 23 222 | 2,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 183 | 2,7% | 1 983 | 4,6% | 940 | 2,2% | 39 060 | 90,5% | 43 166 | 4,8% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 35 | 3,8% | 48 | 5,1% | 21 | 2,2% | 833 | 88,9% | 936 | ,1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 7 715 | 1,4% | 15 033 | 2,7% | 7 320 | 1,3% | 522 606 | 94,6% | 552 674 | 60,9% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 23 | (,3%) | 42 | (,5%) | 21 | (,2%) | (8 431) | 101,0% | (8 346) | (,9%) | - | - | - | - |
| **Total By Income Source** | **18 120** | **2,0%** | **32 576** | **3,6%** | **14 137** | **1,6%** | **842 181** | **92,9%** | **907 014** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 4 590 | 2,6% | 7 296 | 4,1% | 3 358 | 1,9% | 162 825 | 91,4% | 178 068 | 19,6% | - | - | - | - |
| Commercial | 3 067 | 3,5% | 3 195 | 3,7% | 1 458 | 1,7% | 78 940 | 91,1% | 86 659 | 9,6% | - | - | - | - |
| Households | 9 119 | 1,5% | 17 264 | 2,8% | 8 364 | 1,4% | 575 314 | 94,3% | 610 061 | 67,3% | - | - | - | - |
| Other | 1 345 | 4,2% | 4 822 | 15,0% | 957 | 3,0% | 25 102 | 77,9% | 32 226 | 3,6% | - | - | - | - |
| **Total By Customer Group** | **18 120** | **2,0%** | **32 576** | **3,6%** | **14 137** | **1,6%** | **842 181** | **92,9%** | **907 014** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | (0) | 100,0% | (0) | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | (0) | - | 0 | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **(0)** | **5,6%** | **0** | **(5,6%)** | **-** | **-** | **(0)** | **100,0%** | **(0)** | **100,0%** |

## Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

# LIMPOPO: GREATER LETABA (LIM332)
# STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **526 525** | **547 713** | **198 602** | **37,7%** | **160 006** | **30,4%** | **129 903** | **23,7%** | **488 511** | **89,2%** | **117 762** | **90,4%** | **10,3%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 34 975 | 34 975 | 6 692 | 19,1% | 5 376 | 15,4% | 5 866 | 16,8% | 17 935 | 51,3% | 4 451 | 57,8% | 31,8% |
| Service charges - Water | - | - | 2 | - | - | - | - | - | 2 | - | (839) | - | (100,0%) |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | (565) | - | (100,0%) |
| Service charges - Waste Management | 6 629 | 6 629 | 1 724 | 26,0% | 1 688 | 25,5% | 1 674 | 25,2% | 5 086 | 76,7% | 1 492 | 74,3% | 12,2% |
| Sale of Goods and Rendering of Services | 2 697 | 2 697 | 557 | 20,7% | 930 | 34,5% | 301 | 11,2% | 1 788 | 66,3% | 512 | 51,4% | (41,3%) |
| Agency services | 3 685 | 3 685 | 729 | 19,8% | 1 076 | 29,2% | 552 | 15,0% | 2 357 | 64,0% | 123 | 64,7% | 347,6% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 4 104 | 9 104 | 1 336 | 32,6% | 3 824 | 93,2% | 3 752 | 41,2% | 8 913 | 97,9% | (456) | 26,3% | (922,5%) |
| Interest earned from Current and Non Current Assets | 7 099 | 7 099 | 1 588 | 22,4% | 1 046 | 14,7% | 1 238 | 17,4% | 3 872 | 54,5% | 1 327 | 94,6% | (6,7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 273 | 273 | 64 | 23,6% | 31 | 11,4% | 27 | 9,9% | 123 | 45,0% | (37) | 46,3% | (173,0%) |
| Licences or permits | 24 643 | 24 643 | 5 974 | 24,2% | 4 552 | 18,5% | 5 017 | 20,4% | 15 543 | 63,1% | 5 181 | 63,0% | (3,2%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | 20 768 | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 1 751 | 1 751 | 1 | ,1% | 4 | ,2% | 70 | 4,0% | 76 | 4,3% | 1 140 | 340,1% | (93,8%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 25 448 | 25 448 | 5 739 | 22,6% | 5 906 | 23,2% | 6 201 | 24,4% | 17 846 | 70,1% | 5 352 | 78,1% | 15,9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 656 | 656 | 28 | 4,2% | 8 | 1,1% | 201 | 30,7% | 236 | 36,1% | 45 | 10,7% | 343,8% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 410 348 | 403 269 | 173 254 | 42,2% | 133 239 | 32,5% | 102 589 | 25,4% | 409 082 | 101,4% | 99 897 | 96,5% | 2,7% |
| Interest Receivables | 2 843 | 5 343 | 913 | 32,1% | 2 325 | 81,8% | 2 408 | 45,1% | 5 646 | 105,7% | 138 | 17,9% | 1 647,4% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | 1 375 | 1 375 | - | - | - | - | 7 | ,5% | 7 | ,5% | - | - | (100,0%) |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **497 385** | **518 686** | **131 461** | **26,4%** | **123 867** | **24,9%** | **131 951** | **25,4%** | **387 279** | **74,7%** | **109 889** | **77,0%** | **20,1%** |
| Employee related costs | 161 289 | 160 883 | 38 633 | 24,0% | 42 794 | 26,5% | 38 442 | 23,9% | 119 869 | 74,5% | 35 986 | 74,4% | 6,8% |
| Remuneration of councillors | 34 233 | 34 233 | 7 916 | 23,1% | 8 135 | 23,8% | 8 779 | 25,6% | 24 829 | 72,5% | 7 985 | 78,2% | 9,9% |
| Bulk purchases - electricity | 25 175 | 25 175 | 7 118 | 28,3% | 5 519 | 21,9% | 5 504 | 21,9% | 18 141 | 72,1% | 4 245 | 69,4% | 29,7% |
| Inventory consumed | 12 930 | 13 130 | 3 235 | 25,0% | 2 632 | 20,4% | 3 206 | 24,4% | 9 072 | 69,1% | 2 816 | 69,5% | 13,8% |
| Debt impairment | 15 250 | 15 250 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 31 472 | 31 472 | 14 339 | 45,6% | - | - | 23 688 | 75,3% | 38 028 | 120,8% | 12 217 | 142,6% | 93,9% |
| Interest,Dividends and Rent on Land | 1 200 | 1 200 | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 120 321 | 141 728 | 38 015 | 31,6% | 36 622 | 30,4% | 35 016 | 24,7% | 109 653 | 77,4% | 23 454 | 76,2% | 49,3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 2 039 | 2 039 | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 93 477 | 93 577 | 22 205 | 23,8% | 28 166 | 30,1% | 17 316 | 18,5% | 67 687 | 72,3% | 23 186 | 79,2% | (25,3%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **29 140** | **29 028** | **67 140** | | **36 139** | | **(2 048)** | | **101 232** | | **7 872** | | |
| Transfers and subsidies - capital (monetary allocations) | 77 126 | 99 114 | 21 356 | 27,7% | 36 272 | 47,0% | 12 932 | 13,0% | 70 560 | 71,2% | 13 201 | 76,2% | (2,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **106 266** | **128 141** | **88 496** | | **72 411** | | **10 884** | | **171 792** | | **21 074** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **106 266** | **128 141** | **88 496** | | **72 411** | | **10 884** | | **171 792** | | **21 074** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **106 266** | **128 141** | **88 496** | | **72 411** | | **10 884** | | **171 792** | | **21 074** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **106 266** | **128 141** | **88 496** | | **72 411** | | **10 884** | | **171 792** | | **21 074** | | |
| | | | | - | | - | | - | | - | | - | - |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **105 896** | **140 027** | **25 592** | **24,2%** | **42 806** | **40,4%** | **19 860** | **14,2%** | **88 257** | **63,0%** | **19 355** | **62,3%** | **2,6%** |
| National Government | 77 126 | 99 114 | 18 780 | 24,4% | 31 872 | 41,3% | 11 246 | 11,3% | 61 897 | 62,5% | 11 659 | 66,2% | (3,5%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **77 126** | **99 114** | **18 780** | **24,4%** | **31 872** | **41,3%** | **11 246** | **11,3%** | **61 897** | **62,5%** | **11 659** | **66,2%** | **(3,5%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 28 770 | 40 914 | 6 811 | 23,7% | 10 934 | 38,0% | 8 614 | 21,1% | 26 360 | 64,4% | 7 695 | 53,4% | 11,9% |
| **Capital Expenditure Functional** | **105 896** | **140 027** | **25 592** | **24,2%** | **42 806** | **40,4%** | **19 851** | **14,2%** | **88 249** | **63,0%** | **19 355** | **62,3%** | **2,6%** |
| **Municipal governance and administration** | **4 210** | **4 197** | **196** | **4,7%** | **2 211** | **52,5%** | **730** | **17,4%** | **3 137** | **74,7%** | **600** | **55,8%** | **21,6%** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 4 210 | 4 197 | 196 | 4,7% | 2 211 | 52,5% | 730 | 17,4% | 3 137 | 74,7% | 600 | 55,8% | 21,6% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **12 380** | **10 380** | **-** | **-** | **74** | **,6%** | **7 470** | **72,0%** | **7 544** | **72,7%** | **232** | **4,9%** | **3 124,4%** |
| Community and Social Services | 300 | 300 | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 12 080 | 10 080 | - | - | 74 | ,6% | 7 470 | 74,1% | 7 544 | 74,8% | 232 | 4,9% | 3 124,4% |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **72 939** | **115 637** | **25 396** | **34,8%** | **34 671** | **47,5%** | **6 809** | **5,9%** | **66 876** | **57,8%** | **16 746** | **66,3%** | **(59,3%)** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 72 939 | 115 637 | 25 396 | 34,8% | 34 671 | 47,5% | 6 809 | 5,9% | 66 876 | 57,8% | 16 746 | 66,3% | (59,3%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **16 367** | **9 813** | **-** | **-** | **5 850** | **35,7%** | **4 842** | **49,3%** | **10 692** | **109,0%** | **1 777** | **47,0%** | **172,6%** |
| Energy sources | 2 500 | 1 500 | - | - | - | - | - | - | - | - | 420 | 7,7% | (100,0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 13 867 | 8 313 | - | - | 5 850 | 42,2% | 4 842 | 58,3% | 10 692 | 128,6% | 1 357 | 79,1% | 257,0% |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **612 011** | **661 708** | **268 777** | **43,9%** | **152 195** | **24,9%** | **196 412** | **29,7%** | **617 384** | **93,3%** | **134 642** | **24,2%** | **45,9%** |
| Property rates | 15 269 | 15 269 | 2 147 | 14,1% | 2 486 | 16,3% | 2 758 | 18,1% | 7 391 | 48,4% | 1 936 | 18,0% | 42,5% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 35 455 | 35 455 | 8 696 | 24,5% | 9 267 | 26,1% | 9 365 | 26,4% | 27 329 | 77,1% | 3 080 | 10,8% | 204,0% |
| Other revenue | 59 768 | 92 056 | 13 744 | 23,0% | 8 407 | 14,1% | 8 931 | 9,7% | 31 082 | 33,8% | 5 426 | 35,9% | 64,6% |
| Transfers and Subsidies - Operational | 410 348 | 403 269 | 164 512 | 40,1% | 131 303 | 32,0% | 98 904 | 24,5% | 394 719 | 97,9% | 102 872 | 24,1% | (3,9%) |
| Transfers and Subsidies - Capital | 77 126 | 99 114 | 77 441 | 100,4% | (970) | (1,3%) | 74 427 | 75,1% | 150 898 | 152,2% | 20 170 | 21,0% | 269,0% |
| Interest | 14 045 | 16 545 | 2 237 | 15,9% | 1 702 | 12,1% | 2 026 | 12,2% | 5 965 | 36,1% | 1 157 | 91,1% | 75,1% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(448 623)** | **(469 925)** | **(91 168)** | **20,3%** | **(87 713)** | **19,6%** | **(198 999)** | **42,3%** | **(377 879)** | **80,4%** | **(61 885)** | **55,7%** | **221,6%** |
| Suppliers and employees | (447 423) | (468 725) | (91 168) | 20,4% | (87 713) | 19,6% | (198 999) | 42,5% | (377 879) | 80,6% | (61 885) | 55,7% | 221,6% |
| Finance charges | (1 200) | (1 200) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **163 388** | **191 784** | **177 609** | **108,7%** | **64 482** | **39,5%** | **(2 586)** | **(1,3%)** | **239 505** | **124,9%** | **72 757** | **(64,7%)** | **(103,6%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(105 896)** | **(140 027)** | **(29 767)** | **28,1%** | **(46 742)** | **44,1%** | **(23 639)** | **16,9%** | **(100 147)** | **71,5%** | **(19 065)** | **67,6%** | **24,0%** |
| Capital assets | (105 896) | (140 027) | (29 767) | 28,1% | (46 742) | 44,1% | (23 639) | 16,9% | (100 147) | 71,5% | (19 065) | 67,6% | 24,0% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(105 896)** | **(140 027)** | **(29 767)** | **28,1%** | **(46 742)** | **44,1%** | **(23 639)** | **16,9%** | **(100 147)** | **71,5%** | **(19 065)** | **67,6%** | **24,0%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **57 492** | **51 756** | **147 843** | **257,2%** | **17 740** | **30,9%** | **(26 225)** | **(50,7%)** | **139 357** | **269,3%** | **53 692** | **(897,5%)** | **(148,8%)** |
| Cash/cash equivalents at the year begin: | 12 454 | 12 552 | 12 526 | 100,6% | 160 369 | 1 287,7% | 178 109 | 1 419,0% | 12 526 | 99,8% | (238 162) | 101,9% | (174,8%) |
| Cash/cash equivalents at the year end: | **69 946** | **64 309** | **160 369** | **229,3%** | **178 109** | **254,6%** | **151 884** | **236,2%** | **151 884** | **236,2%** | **(184 470)** | **(537,7%)** | **(182,3%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 783 | 1,6% | 696 | 1,4% | 556 | 1,1% | 48 484 | 96,0% | 50 519 | 11,4% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1 730 | 7,1% | 876 | 3,6% | 226 | ,9% | 21 646 | 88,4% | 24 478 | 5,5% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 2 774 | 3,5% | 1 459 | 1,8% | 1 568 | 2,0% | 74 200 | 92,7% | 80 002 | 18,1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 608 | 1,2% | 592 | 1,1% | 581 | 1,1% | 50 951 | 96,6% | 52 732 | 11,9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 645 | ,8% | 605 | ,8% | 569 | ,7% | 76 540 | 97,7% | 78 359 | 17,7% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 132 | 2,2% | 3 103 | 2,2% | 3 077 | 2,2% | 132 636 | 93,4% | 141 948 | 32,1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 | - | 2 | - | 1 | - | 14 385 | 100,0% | 14 390 | 3,3% | - | - | - | - |
| **Total By Income Source** | **9 673** | **2,2%** | **7 334** | **1,7%** | **6 577** | **1,5%** | **418 844** | **94,7%** | **442 428** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 719 | 4,4% | 485 | 3,0% | 395 | 2,4% | 14 700 | 90,2% | 16 299 | 3,7% | - | - | - | - |
| Commercial | 2 587 | 5,9% | 1 532 | 3,5% | 791 | 1,8% | 39 044 | 88,8% | 43 955 | 9,9% | - | - | - | - |
| Households | 6 367 | 1,7% | 5 317 | 1,4% | 5 390 | 1,4% | 365 100 | 95,5% | 382 175 | 86,4% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **9 673** | **2,2%** | **7 334** | **1,7%** | **6 577** | **1,5%** | **418 844** | **94,7%** | **442 428** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 2 009 | 100,0% | - | - | - | - | - | - | 2 009 | 53,7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | 50 | 100,0% | - | - | - | - | 50 | 1,3% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 681 | 99,9% | - | - | - | - | 1 | ,1% | 1 682 | 45,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **3 690** | **98,6%** | **50** | **1,3%** | **-** | **-** | **1** | **-** | **3 741** | **100,0%** |

## Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: GREATER TZANEEN (LIM333)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **2 078 168** | **2 112 049** | **641 544** | **30,9%** | **558 899** | **26,9%** | **455 746** | **21,6%** | **1 656 188** | **78,4%** | **516 537** | **80,7%** | **(11,8%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 1 080 674 | 1 105 674 | 290 308 | 26,9% | 237 664 | 22,0% | 208 926 | 18,9% | 736 898 | 66,6% | 262 774 | 77,2% | (20,5%) |
| Service charges - Water | - | - | 10 986 | - | 5 874 | - | 1 358 | - | 18 218 | - | 4 572 | 37,3% | (70,3%) |
| Service charges - Waste Water Management | - | - | 2 287 | - | 1 483 | - | 615 | - | 4 386 | - | 1 148 | 51,7% | (46,4%) |
| Service charges - Waste Management | 46 980 | 46 980 | 8 098 | 17,2% | 8 141 | 17,3% | 8 095 | 17,2% | 24 333 | 51,8% | 10 927 | 75,4% | (25,9%) |
| Sale of Goods and Rendering of Services | 1 314 | 1 314 | 87 | 6,6% | 65 | 5,0% | 224 | 17,1% | 376 | 28,6% | 153 | 67,8% | 46,4% |
| Agency services | 16 664 | 16 664 | 0 | - | 5 799 | 34,8% | - | - | 5 799 | 34,8% | 740 | - | (100,0%) |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 57 114 | 67 114 | 23 956 | 41,9% | 22 411 | 39,2% | 22 641 | 33,7% | 69 008 | 102,8% | 16 897 | 76,8% | 34,0% |
| Interest earned from Current and Non Current Assets | 31 907 | 31 907 | 6 800 | 21,3% | 8 264 | 25,9% | 8 290 | 26,0% | 23 353 | 73,2% | 7 058 | 72,3% | 17,5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1 859 | 2 061 | 530 | 28,5% | 543 | 29,2% | 542 | 26,3% | 1 615 | 78,4% | 440 | 66,4% | 23,3% |
| Licences or permits | 506 | 506 | 44 | 8,8% | 41 | 8,2% | 171 | 33,7% | 256 | 50,6% | 149 | 49,7% | 14,4% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 21 533 | 37 533 | 6 648 | 30,9% | 9 866 | 45,8% | 3 522 | 9,4% | 20 035 | 53,4% | 9 891 | 185,2% | (64,4%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 202 824 | 208 909 | 50 041 | 24,7% | 50 850 | 25,1% | 50 875 | 24,4% | 151 766 | 72,6% | 49 931 | 70,2% | 1,9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | 88 | 53,9% | (100,0%) |
| Fines, penalties and forfeits | 1 490 | 1 490 | 140 | 9,4% | 107 | 7,2% | 184 | 12,4% | 431 | 28,9% | 216 | 16,5% | (14,6%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 579 413 | 579 684 | 232 379 | 40,1% | 198 056 | 34,2% | 140 257 | 24,2% | 570 692 | 98,4% | 141 625 | 95,8% | (1,0%) |
| Interest Receivables | 35 890 | 12 214 | 9 239 | 25,7% | 9 736 | 27,1% | 10 045 | 82,2% | 29 020 | 237,6% | 9 744 | 108,8% | 3,1% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | 184 | - | (100,0%) |
| Other Gains | - | (0) | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 992 330** | **2 043 666** | **385 611** | **19,4%** | **537 388** | **27,0%** | **397 708** | **19,5%** | **1 320 706** | **64,6%** | **395 916** | **64,9%** | **,5%** |
| Employee related costs | 493 531 | 490 653 | 125 610 | 25,5% | 117 605 | 23,8% | 116 595 | 23,8% | 359 810 | 73,3% | 109 753 | 67,5% | 6,2% |
| Remuneration of councillors | 31 414 | 31 414 | 7 484 | 23,8% | 7 428 | 23,6% | 8 780 | 28,0% | 23 693 | 75,4% | 7 444 | 75,5% | 18,0% |
| Bulk purchases - electricity | 763 383 | 763 383 | 166 693 | 21,8% | 167 953 | 22,0% | 148 709 | 19,5% | 483 355 | 63,3% | 127 598 | 74,0% | 16,5% |
| Inventory consumed | 108 108 | 136 059 | 11 774 | 10,9% | 23 772 | 22,0% | 29 456 | 21,6% | 65 002 | 47,8% | 26 545 | 54,6% | 11,0% |
| Debt impairment | 95 277 | 105 277 | - | - | 59 582 | 62,5% | - | - | 59 582 | 56,6% | - | - | - |
| Depreciation, Amortisation and Impairment | 125 252 | 125 252 | - | - | 62 756 | 50,1% | 31 359 | 25,0% | 94 115 | 75,1% | 19 454 | 67,8% | 61,2% |
| Interest,Dividends and Rent on Land | 12 354 | 12 355 | - | - | 4 770 | 38,6% | 1 283 | 10,4% | 6 052 | 49,0% | 7 452 | 46,4% | (82,8%) |
| Contracted services | 117 411 | 136 878 | 30 934 | 26,3% | 32 201 | 27,4% | 30 108 | 22,0% | 93 243 | 68,1% | 31 634 | 77,2% | (4,8%) |
| Transfers and subsidies | 39 774 | 33 900 | 4 346 | 10,9% | 9 144 | 23,0% | 1 975 | 5,8% | 15 465 | 45,6% | 8 720 | 57,5% | (77,4%) |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | 25 933 | - | (100,0%) |
| Operational Cost and Other Cost | 205 825 | 208 494 | 38 770 | 18,8% | 52 177 | 25,4% | 29 442 | 14,1% | 120 389 | 57,7% | 31 383 | 45,6% | (6,2%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **85 838** | **68 384** | **255 933** | | **21 511** | | **58 038** | | **335 482** | | **120 620** | | |
| Transfers and subsidies - capital (monetary allocations) | 116 193 | 143 234 | 17 710 | 15,2% | 52 022 | 44,8% | 12 030 | 8,4% | 81 762 | 57,1% | 10 414 | 56,5% | 15,5% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **202 030** | **211 618** | **273 643** | | **73 533** | | **70 068** | | **417 244** | | **131 034** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **202 030** | **211 618** | **273 643** | | **73 533** | | **70 068** | | **417 244** | | **131 034** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **202 030** | **211 618** | **273 643** | | **73 533** | | **70 068** | | **417 244** | | **131 034** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **202 030** | **211 618** | **273 643** | | **73 533** | | **70 068** | | **417 244** | | **131 034** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **272 643** | **364 153** | **27 487** | **10,1%** | **57 553** | **21,1%** | **29 094** | **8,0%** | **114 134** | **31,3%** | **22 003** | **38,9%** | **32,2%** |
| National Government | 116 193 | 143 234 | 17 637 | 15,2% | 48 716 | 41,9% | 11 408 | 8,0% | 77 762 | 54,3% | 12 211 | 53,8% | (6,6%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **116 193** | **143 234** | **17 637** | **15,2%** | **48 716** | **41,9%** | **11 408** | **8,0%** | **77 762** | **54,3%** | **12 211** | **53,8%** | **(6,6%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 156 450 | 220 919 | 9 851 | 6,3% | 8 836 | 5,6% | 17 686 | 8,0% | 36 373 | 16,5% | 9 792 | 24,0% | 80,6% |
| **Capital Expenditure Functional** | **272 643** | **364 153** | **27 487** | **10,1%** | **57 553** | **21,1%** | **29 094** | **8,0%** | **114 134** | **31,3%** | **22 003** | **38,9%** | **32,2%** |
| **Municipal governance and administration** | **10 000** | **16 931** | **674** | **6,7%** | **2 735** | **27,4%** | **800** | **4,7%** | **4 209** | **24,9%** | **1 702** | **39,0%** | **(53,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 10 000 | 16 931 | 674 | 6,7% | 2 735 | 27,4% | 800 | 4,7% | 4 209 | 24,9% | 1 702 | 39,0% | (53,0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **11 250** | **17 651** | **1 304** | **11,6%** | **-** | **-** | **259** | **1,5%** | **1 563** | **8,9%** | **181** | **9,4%** | **42,8%** |
| Community and Social Services | 3 400 | 8 226 | - | - | - | - | - | - | - | - | - | 23,3% | - |
| Sport And Recreation | 3 850 | 5 426 | 1 304 | 33,9% | - | - | 259 | 4,8% | 1 563 | 28,8% | 181 | 90,6% | 42,8% |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | 4 000 | 4 000 | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **181 393** | **244 733** | **21 793** | **12,0%** | **52 433** | **28,9%** | **22 965** | **9,4%** | **97 191** | **39,7%** | **14 377** | **46,0%** | **59,7%** |
| Planning and Development | 6 000 | 6 000 | 224 | 3,7% | 1 182 | 19,7% | 186 | 3,1% | 1 593 | 26,5% | 176 | 14,4% | 5,8% |
| Road Transport | 175 393 | 238 733 | 21 569 | 12,3% | 51 251 | 29,2% | 22 779 | 9,5% | 95 598 | 40,0% | 14 201 | 46,9% | 60,4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **70 000** | **84 838** | **3 717** | **5,3%** | **2 384** | **3,4%** | **5 070** | **6,0%** | **11 171** | **13,2%** | **5 743** | **24,0%** | **(11,7%)** |
| Energy sources | 70 000 | 84 838 | 3 717 | 5,3% | 2 384 | 3,4% | 5 070 | 6,0% | 11 171 | 13,2% | 5 743 | 23,4% | (11,7%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | 69,8% | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **2 386 100** | **2 475 490** | **2 723 209** | **114,1%** | **2 713 715** | **113,7%** | **(3 471 405)** | **(140,2%)** | **1 965 519** | **79,4%** | **1 328 180** | **245,1%** | **(361,4%)** |
| Property rates | 164 072 | 164 072 | 37 266 | 22,7% | 41 779 | 25,5% | 6 170 | 3,8% | 85 215 | 51,9% | 32 237 | 18,1% | (80,9%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 1 036 760 | 1 102 601 | 1 031 872 | 99,5% | 1 093 769 | 105,5% | (1 415 546) | (128,4%) | 710 096 | 64,4% | 74 269 | 7,0% | (2 006,0%) |
| Other revenue | 364 753 | 364 753 | 233 447 | 64,0% | 14 304 | 3,9% | 148 185 | 40,6% | 395 936 | 108,5% | 15 477 | 72,2% | 857,5% |
| Transfers and Subsidies - Operational | 579 413 | 579 413 | 1 339 236 | 231,1% | 1 561 647 | 269,5% | (2 196 738) | (379,1%) | 704 145 | 121,5% | 1 116 315 | 804,4% | (296,8%) |
| Transfers and Subsidies - Capital | 116 193 | 116 193 | 75 832 | 65,3% | - | - | (18 000) | (15,5%) | 57 832 | 49,8% | 52 209 | 56,7% | (134,5%) |
| Interest | 124 910 | 148 458 | 5 556 | 4,4% | 2 216 | 1,8% | 4 523 | 3,0% | 12 296 | 8,3% | 37 674 | 601,4% | (88,0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(2 012 354)** | **(2 106 950)** | **(493 159)** | **24,5%** | **(524 324)** | **26,1%** | **(409 679)** | **19,4%** | **(1 427 161)** | **67,7%** | **(332 600)** | **63,2%** | **23,2%** |
| Suppliers and employees | (1 980 702) | (2 075 298) | (493 159) | 24,9% | (524 324) | 26,5% | (409 679) | 19,7% | (1 427 161) | 68,8% | (332 600) | 64,5% | 23,2% |
| Finance charges | (12 354) | (12 354) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (19 298) | (19 298) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **373 746** | **368 539** | **2 230 050** | **596,7%** | **2 189 392** | **585,8%** | **(3 881 084)** | **(1 053,1%)** | **538 358** | **146,1%** | **995 580** | **931,6%** | **(489,8%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **(233)** | **-** | **28 916** | **-** | **(29 697)** | **-** | **(1 013)** | **-** | **(357)** | **-** | **8 219,4%** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | (233) | - | 28 916 | - | (29 697) | - | (1 013) | - | (357) | - | 8 219,4% |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(313 539)** | **(313 539)** | **(33 525)** | **10,7%** | **(68 079)** | **21,7%** | **(28 925)** | **9,2%** | **(130 529)** | **41,6%** | **(7 469)** | **31,4%** | **287,3%** |
| Capital assets | (313 539) | (313 539) | (33 525) | 10,7% | (68 079) | 21,7% | (28 925) | 9,2% | (130 529) | 41,6% | (7 469) | 31,4% | 287,3% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(313 539)** | **(313 539)** | **(33 758)** | **10,8%** | **(39 163)** | **12,5%** | **(58 622)** | **18,7%** | **(131 542)** | **42,0%** | **(7 825)** | **31,6%** | **649,1%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(26 406)** | **(85 406)** | **-** | **-** | **(38 942)** | **147,5%** | **(3 837)** | **4,5%** | **(42 779)** | **50,1%** | **(11 538)** | **43,7%** | **(66,7%)** |
| Repayment of borrowing | (26 406) | (85 406) | - | - | (38 942) | 147,5% | (3 837) | 4,5% | (42 779) | 50,1% | (11 538) | 43,7% | (66,7%) |
| **Net Cash from/(used) Financing Activities** | **(26 406)** | **(85 406)** | **-** | **-** | **(38 942)** | **147,5%** | **(3 837)** | **4,5%** | **(42 779)** | **50,1%** | **(11 538)** | **43,7%** | **(66,7%)** |
| **Net Increase/(Decrease) in cash held** | **33 801** | **(30 405)** | **2 196 292** | **6 497,7%** | **2 111 286** | **6 246,2%** | **(3 943 542)** | **12 970,0%** | **364 037** | **(1 197,3%)** | **976 216** | **2 445,6%** | **(504,0%)** |
| Cash/cash equivalents at the year begin: | 241 307 | 235 049 | - | - | 2 196 292 | 910,2% | 4 307 578 | 1 832,6% | - | - | 3 609 418 | - | 19,3% |
| Cash/cash equivalents at the year end: | **275 109** | **204 644** | **2 196 292** | **798,3%** | **4 307 578** | **1 565,8%** | **665 102** | **325,0%** | **665 102** | **325,0%** | **4 585 635** | **1 257,0%** | **(85,5%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 10 286 | 4,8% | 3 399 | 1,6% | 3 222 | 1,5% | 197 689 | 92,1% | 214 595 | 13,2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 110 685 | 18,2% | 17 405 | 2,9% | 19 245 | 3,2% | 460 907 | 75,8% | 608 241 | 37,3% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 32 075 | 6,2% | 10 629 | 2,1% | 10 146 | 2,0% | 460 592 | 89,7% | 513 442 | 31,5% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 806 | 4,3% | 653 | 1,6% | 623 | 1,5% | 39 002 | 92,7% | 42 084 | 2,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 9 441 | 4,6% | 3 288 | 1,6% | 3 122 | 1,5% | 189 463 | 92,3% | 205 315 | 12,6% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 354 | 4,7% | 137 | 1,8% | 150 | 2,0% | 6 970 | 91,6% | 7 612 | ,5% | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 169 | 3,0% | 472 | 1,2% | 430 | 1,1% | 37 261 | 94,7% | 39 333 | 2,4% | - | - | - | - |
| **Total By Income Source** | **165 815** | **10,2%** | **35 983** | **2,2%** | **36 939** | **2,3%** | **1 391 884** | **85,4%** | **1 630 622** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 10 697 | 8,7% | 3 365 | 2,7% | 3 240 | 2,6% | 105 410 | 85,9% | 122 711 | 7,5% | - | - | - | - |
| Commercial | 79 860 | 17,1% | 12 530 | 2,7% | 14 217 | 3,0% | 360 602 | 77,2% | 467 209 | 28,7% | - | - | - | - |
| Households | 75 231 | 7,2% | 20 080 | 1,9% | 19 472 | 1,9% | 925 796 | 89,0% | 1 040 579 | 63,8% | - | - | - | - |
| Other | 27 | 21,9% | 8 | 6,9% | 11 | 8,8% | 77 | 62,5% | 123 | - | - | - | - | - |
| **Total By Customer Group** | **165 815** | **10,2%** | **35 983** | **2,2%** | **36 939** | **2,3%** | **1 391 884** | **85,4%** | **1 630 622** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 30 | 100,0% | - | - | - | - | - | - | 30 | ,3% |
| Trade Creditors | 10 878 | 96,9% | 334 | 3,0% | - | - | 19 | ,2% | 11 230 | 98,8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 103 | 100,0% | - | - | - | - | - | - | 103 | ,9% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **11 010** | **96,9%** | **334** | **2,9%** | **-** | **-** | **19** | **,2%** | **11 363** | **100,0%** |

## Contact Details


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


Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: BA-PHALABORWA (LIM334)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **750 286** | **742 768** | **203 467** | **27,1%** | **187 676** | **25,0%** | **173 498** | **23,4%** | **564 641** | **76,0%** | **159 811** | **73,2%** | **8,6%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 193 957 | 180 827 | 29 589 | 15,3% | 36 774 | 19,0% | 34 295 | 19,0% | 100 659 | 55,7% | 30 272 | 51,8% | 13,3% |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 19 894 | 21 194 | 5 349 | 26,9% | 5 283 | 26,6% | 5 443 | 25,7% | 16 076 | 75,9% | 5 338 | 72,9% | 2,0% |
| Sale of Goods and Rendering of Services | 902 | 1 076 | 243 | 27,0% | 203 | 22,5% | 219 | 20,3% | 664 | 61,8% | 227 | 106,9% | (3,6%) |
| Agency services | 11 932 | 11 932 | 286 | 2,4% | 202 | 1,7% | 204 | 1,7% | 693 | 5,8% | 1 219 | 17,9% | (83,2%) |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 16 768 | 16 768 | 2 812 | 16,8% | 2 904 | 17,3% | 3 176 | 18,9% | 8 892 | 53,0% | 2 872 | 44,3% | 10,6% |
| Interest earned from Current and Non Current Assets | 5 351 | 4 351 | 1 027 | 19,2% | 524 | 9,8% | 712 | 16,4% | 2 263 | 52,0% | 808 | 60,9% | (11,8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 349 | 1 654 | 600 | 171,8% | 219 | 62,6% | 239 | 14,5% | 1 058 | 64,0% | 103 | 98,9% | 132,2% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 5 091 | 5 091 | 2 635 | 51,8% | - | - | - | - | 2 635 | 51,8% | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 7 432 | 1 732 | 306 | 4,1% | 44 | ,6% | 8 349 | 482,1% | 8 698 | 502,3% | 71 | 2,1% | 11 595,3% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 214 177 | 214 177 | 52 956 | 24,7% | 52 036 | 24,3% | 51 277 | 23,9% | 156 269 | 73,0% | 52 251 | 80,4% | (1,9%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 306 | 1 056 | 65 | 4,9% | 53 | 4,1% | 36 | 3,4% | 154 | 14,6% | 4 | ,3% | 715,8% |
| Licences or permits | 5 851 | 15 401 | 6 101 | 104,3% | 3 760 | 64,3% | 4 432 | 28,8% | 14 293 | 92,8% | 1 113 | 17,5% | 298,3% |
| Transfer and subsidies - Operational | 224 034 | 224 267 | 91 662 | 40,9% | 76 024 | 33,9% | 55 296 | 24,7% | 222 983 | 99,4% | 55 587 | 99,2% | (,5%) |
| Interest Receivables | 43 242 | 43 242 | 9 836 | 22,7% | 9 650 | 22,3% | 9 819 | 22,7% | 29 305 | 67,8% | 9 947 | 60,8% | (1,3%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **795 146** | **787 205** | **144 510** | **18,2%** | **140 899** | **17,7%** | **137 822** | **17,5%** | **423 231** | **53,8%** | **142 415** | **53,9%** | **(3,2%)** |
| Employee related costs | 223 845 | 219 169 | 47 208 | 21,1% | 47 012 | 21,0% | 47 917 | 21,9% | 142 137 | 64,9% | 45 541 | 62,7% | 5,2% |
| Remuneration of councillors | 19 196 | 19 196 | 4 194 | 21,8% | 5 608 | 29,2% | 4 206 | 21,9% | 14 008 | 73,0% | 4 206 | 76,6% | - |
| Bulk purchases - electricity | 150 812 | 150 812 | 42 878 | 28,4% | 23 713 | 15,7% | 33 097 | 21,9% | 99 687 | 66,1% | 32 970 | 70,1% | ,4% |
| Inventory consumed | 26 313 | 33 435 | 6 519 | 24,8% | 6 590 | 25,0% | 5 656 | 16,9% | 18 764 | 56,1% | 4 866 | 66,3% | 16,2% |
| Debt impairment | 110 142 | 110 142 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 87 220 | 87 220 | 20 753 | 23,8% | 20 664 | 23,7% | 20 244 | 23,2% | 61 661 | 70,7% | 20 171 | 73,2% | ,4% |
| Interest,Dividends and Rent on Land | 20 722 | 5 000 | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 68 642 | 61 884 | 7 562 | 11,0% | 13 375 | 19,5% | 9 595 | 15,5% | 30 532 | 49,3% | 14 156 | 47,4% | (32,2%) |
| Transfers and subsidies | 522 | 522 | - | - | - | - | 73 | 14,0% | 73 | 14,0% | 104 | 21,0% | (29,8%) |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 87 732 | 99 825 | 15 397 | 17,6% | 23 937 | 27,3% | 17 035 | 17,1% | 56 369 | 56,5% | 20 401 | 59,7% | (16,5%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(44 860)** | **(44 438)** | **58 957** | | **46 777** | | **35 676** | | **141 410** | | **17 395** | | |
| Transfers and subsidies - capital (monetary allocations) | 37 083 | 62 083 | 4 922 | 13,3% | 12 973 | 35,0% | 8 868 | 14,3% | 26 763 | 43,1% | 8 075 | 54,4% | 9,8% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(7 777)** | **17 646** | **63 879** | | **59 750** | | **44 544** | | **168 173** | | **25 470** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(7 777)** | **17 646** | **63 879** | | **59 750** | | **44 544** | | **168 173** | | **25 470** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(7 777)** | **17 646** | **63 879** | | **59 750** | | **44 544** | | **168 173** | | **25 470** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(7 777)** | **17 646** | **63 879** | | **59 750** | | **44 544** | | **168 173** | | **25 470** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **59 319** | **71 471** | **10 172** | **17,1%** | **16 506** | **27,8%** | **7 777** | **10,9%** | **34 455** | **48,2%** | **2 190** | **42,8%** | **255,2%** |
| National Government | 32 246 | 54 141 | 4 326 | 13,4% | 11 281 | 35,0% | 7 577 | 14,0% | 23 183 | 42,8% | 1 137 | 42,3% | 566,6% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **32 246** | **54 141** | **4 326** | **13,4%** | **11 281** | **35,0%** | **7 577** | **14,0%** | **23 183** | **42,8%** | **1 137** | **42,3%** | **566,6%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 27 073 | 17 330 | 5 847 | 21,6% | 5 226 | 19,3% | 200 | 1,2% | 11 273 | 65,0% | 1 053 | 43,9% | (81,0%) |
| **Capital Expenditure Functional** | **59 319** | **71 471** | **10 172** | **17,1%** | **16 506** | **27,8%** | **7 777** | **10,9%** | **34 455** | **48,2%** | **2 190** | **42,8%** | **255,2%** |
| **Municipal governance and administration** | **1 478** | **1 478** | **4** | **,3%** | **-** | **-** | **200** | **13,5%** | **204** | **13,8%** | **596** | **114,7%** | **(66,4%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 1 478 | 1 478 | 4 | ,3% | - | - | 200 | 13,5% | 204 | 13,8% | 596 | 114,7% | (66,4%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **9 043** | **3 341** | **-** | **-** | **3 341** | **36,9%** | **-** | **-** | **3 341** | **100,0%** | **458** | **6,7%** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | 258 | 64,4% | (100,0%) |
| Sport And Recreation | 9 043 | 3 341 | - | - | 3 341 | 36,9% | - | - | 3 341 | 100,0% | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | 200 | 25,0% | (100,0%) |
| **Economic and Environmental Services** | **43 404** | **55 347** | **10 169** | **23,4%** | **10 107** | **23,3%** | **2 809** | **5,1%** | **23 084** | **41,7%** | **2 867** | **64,0%** | **(2,0%)** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 43 404 | 55 347 | 10 169 | 23,4% | 10 107 | 23,3% | 2 809 | 5,1% | 23 084 | 41,7% | 2 867 | 64,0% | (2,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **5 393** | **11 304** | **-** | **-** | **3 059** | **56,7%** | **4 768** | **42,2%** | **7 826** | **69,2%** | **(1 731)** | **-** | **(375,5%)** |
| Energy sources | 1 915 | 7 826 | - | - | 3 059 | 159,7% | 4 768 | 60,9% | 7 826 | 100,0% | (1 731) | - | (375,5%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 3 478 | 3 478 | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **656 762** | **661 874** | **179 963** | **27,4%** | **129 194** | **19,7%** | **167 949** | **25,4%** | **477 106** | **72,1%** | **131 687** | **66,6%** | **27,5%** |
| Property rates | 185 080 | 192 161 | 19 427 | 10,5% | 19 641 | 10,6% | 19 774 | 10,3% | 58 841 | 30,6% | 33 979 | 43,9% | (41,8%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 172 351 | 150 343 | 19 795 | 11,5% | 18 866 | 10,9% | 21 909 | 14,6% | 60 570 | 40,3% | 20 822 | 35,1% | 5,2% |
| Other revenue | 32 863 | 28 669 | 32 354 | 98,5% | 17 440 | 53,1% | 36 471 | 127,2% | 86 264 | 300,9% | 11 209 | 131,5% | 225,4% |
| Transfers and Subsidies - Operational | 224 034 | 224 267 | 94 048 | 42,0% | 73 247 | 32,7% | 54 945 | 24,5% | 222 240 | 99,1% | 54 677 | 98,8% | ,5% |
| Transfers and Subsidies - Capital | 37 083 | 62 083 | 14 339 | 38,7% | - | - | 32 484 | 52,3% | 46 823 | 75,4% | 11 000 | 93,9% | 195,3% |
| Interest | 5 351 | 4 351 | - | - | - | - | 2 367 | 54,4% | 2 367 | 54,4% | - | - | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(597 331)** | **(585 618)** | **(146 766)** | **24,6%** | **(178 364)** | **29,9%** | **(137 558)** | **23,5%** | **(462 688)** | **79,0%** | **(145 805)** | **69,5%** | **(5,7%)** |
| Suppliers and employees | (594 434) | (585 097) | (146 766) | 24,7% | (178 364) | 30,0% | (137 558) | 23,5% | (462 688) | 79,1% | (145 805) | 69,9% | (5,7%) |
| Finance charges | (2 376) | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (522) | (522) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **59 431** | **76 256** | **33 197** | **55,9%** | **(49 169)** | **(82,7%)** | **30 390** | **39,9%** | **14 418** | **18,9%** | **(14 118)** | **(164,5%)** | **(315,3%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **(4 004)** | **-** | **987** | **-** | **(3 018)** | **-** | **-** | **-** | **(100,0%)** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | (4 004) | - | 987 | - | (3 018) | - | - | - | (100,0%) |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(68 217)** | **(82 191)** | **(10 140)** | **14,9%** | **(16 113)** | **23,6%** | **(8 333)** | **10,1%** | **(34 586)** | **42,1%** | **(8 316)** | **31,0%** | **,2%** |
| Capital assets | (68 217) | (82 191) | (10 140) | 14,9% | (16 113) | 23,6% | (8 333) | 10,1% | (34 586) | 42,1% | (8 316) | 31,0% | ,2% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(68 217)** | **(82 191)** | **(10 140)** | **14,9%** | **(20 117)** | **29,5%** | **(7 346)** | **8,9%** | **(37 603)** | **45,8%** | **(8 316)** | **31,0%** | **(11,7%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(20 400)** | **(12 600)** | **(3 400)** | **16,7%** | **(700)** | **3,4%** | **-** | **-** | **(4 100)** | **32,5%** | **(5 100)** | **75,0%** | **(100,0%)** |
| Repayment of borrowing | (20 400) | (12 600) | (3 400) | 16,7% | (700) | 3,4% | - | - | (4 100) | 32,5% | (5 100) | 75,0% | (100,0%) |
| **Net Cash from/(used) Financing Activities** | **(20 400)** | **(12 600)** | **(3 400)** | **16,7%** | **(700)** | **3,4%** | **-** | **-** | **(4 100)** | **32,5%** | **(5 100)** | **75,0%** | **(100,0%)** |
| **Net Increase/(Decrease) in cash held** | **(29 186)** | **(18 535)** | **19 656** | **(67,3%)** | **(69 986)** | **239,8%** | **23 044** | **(124,3%)** | **(27 285)** | **147,2%** | **(27 534)** | **63,4%** | **(183,7%)** |
| Cash/cash equivalents at the year begin: | 54 438 | 34 951 | 10 015 | 18,4% | 29 671 | 54,5% | (40 315) | (115,3%) | 10 015 | 28,7% | (21 204) | - | 90,1% |
| Cash/cash equivalents at the year end: | 25 252 | 16 416 | 29 671 | 117,5% | (40 315) | (159,7%) | 6 558 | 39,9% | 6 558 | 39,9% | (48 738) | 217,4% | (113,5%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 7 681 | ,7% | 11 649 | 1,0% | 5 220 | ,5% | 1 091 245 | 97,8% | 1 115 795 | 37,2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 11 823 | 14,3% | 8 430 | 10,2% | 3 717 | 4,5% | 58 599 | 71,0% | 82 569 | 2,8% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 9 646 | 1,5% | 12 607 | 2,0% | 5 786 | ,9% | 602 225 | 95,6% | 630 265 | 21,0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 290 | 1,1% | 3 541 | 1,8% | 1 609 | ,8% | 194 858 | 96,3% | 202 297 | 6,8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 032 | 1,1% | 3 305 | 1,8% | 1 537 | ,8% | 176 332 | 96,2% | 183 207 | 6,1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 11 | 8,4% | 12 | 9,4% | 5 | 4,1% | 103 | 78,0% | 132 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 11 963 | 1,6% | 23 468 | 3,1% | 11 591 | 1,5% | 705 725 | 93,8% | 752 747 | 25,1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 155 | 3,9% | 1 149 | 3,9% | 3 306 | 11,1% | 24 208 | 81,2% | 29 818 | 1,0% | - | - | - | - |
| **Total By Income Source** | **46 602** | **1,6%** | **64 162** | **2,1%** | **32 771** | **1,1%** | **2 853 294** | **95,2%** | **2 996 829** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 3 293 | 3,2% | 4 115 | 4,0% | 2 969 | 2,9% | 93 301 | 90,0% | 103 679 | 3,5% | - | - | - | - |
| Commercial | 8 415 | 1,9% | 11 769 | 2,6% | 6 606 | 1,5% | 423 601 | 94,1% | 450 391 | 15,0% | - | - | - | - |
| Households | 30 690 | 1,3% | 43 342 | 1,9% | 19 945 | ,9% | 2 203 225 | 95,9% | 2 297 202 | 76,7% | - | - | - | - |
| Other | 4 204 | 2,9% | 4 935 | 3,4% | 3 252 | 2,2% | 133 168 | 91,5% | 145 558 | 4,9% | - | - | - | - |
| **Total By Customer Group** | **46 602** | **1,6%** | **64 162** | **2,1%** | **32 771** | **1,1%** | **2 853 294** | **95,2%** | **2 996 829** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 13 067 | 100,1% | - | - | - | - | (8) | (,1%) | 13 060 | 93,8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 856 | 100,0% | - | - | - | - | - | - | 856 | 6,2% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **13 923** | **100,1%** | **-** | **-** | **-** | **-** | **(8)** | **(,1%)** | **13 916** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mrs Sebote Thalita Mokobi | |
| Chief Financial Officer | Ms Lethabo Nkoane | 015 780 6303 |

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: MARULENG (LIM335)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **462 633** | **488 374** | **145 585** | **31,5%** | **125 672** | **27,2%** | **106 448** | **21,8%** | **377 705** | **77,3%** | **168 025** | **83,7%** | **(36,6%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | 1 196 | - | 40 | - | (843) | - | 393 | - | 1 754 | - | (148,0%) |
| Service charges - Waste Water Management | - | - | 171 | - | (57) | - | (57) | - | 57 | - | 155 | - | (136,7%) |
| Service charges - Waste Management | 6 300 | 6 300 | 1 582 | 25,1% | 1 572 | 24,9% | 1 488 | 23,6% | 4 642 | 73,7% | 1 405 | 73,8% | 5,9% |
| Sale of Goods and Rendering of Services | 3 477 | 4 888 | 1 340 | 38,5% | 1 002 | 28,8% | 702 | 14,4% | 3 044 | 62,3% | 1 494 | 89,4% | (53,0%) |
| Agency services | 3 132 | 3 500 | 785 | 25,1% | 720 | 23,0% | 864 | 24,7% | 2 369 | 67,7% | - | - | (100,0%) |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 495 | 716 | (573) | (38,3%) | (402) | (26,9%) | (1 593) | (222,4%) | (2 567) | (358,5%) | (9) | (6,6%) | 17 703,3% |
| Interest earned from Current and Non Current Assets | 12 854 | 9 600 | 2 660 | 20,7% | 1 385 | 10,8% | 2 756 | 28,7% | 6 801 | 70,8% | 2 736 | 77,3% | ,7% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 438 | 425 | 23 | 5,2% | 29 | 6,6% | 25 | 5,9% | 77 | 18,1% | 50 | 11,8% | (49,8%) |
| Licences or permits | 3 132 | 3 743 | (11) | (,4%) | 11 | ,4% | - | - | - | - | 583 | 69,6% | (100,0%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 422 | 40 | 8 711 | 2 063,4% | (4 391) | (1 040,1%) | 45 | 112,9% | 4 365 | 10 913,4% | 102 | 58,0% | (55,7%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 222 681 | 222 681 | 49 426 | 22,2% | 54 265 | 24,4% | 51 727 | 23,2% | 155 419 | 69,8% | 46 716 | 72,3% | 10,7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 045 | 491 | - | - | 110 | 10,5% | 165 | 33,7% | 275 | 56,0% | 96 | 26,4% | 72,3% |
| Licences or permits | 3 816 | 150 | 633 | 16,6% | 1 199 | 31,4% | 814 | 542,9% | 2 647 | 1 764,5% | 606 | 66,5% | 34,3% |
| Transfer and subsidies - Operational | 184 005 | 213 724 | 73 846 | 40,1% | 64 176 | 34,9% | 44 157 | 20,7% | 182 179 | 85,2% | 106 854 | 97,0% | (58,7%) |
| Interest Receivables | 19 836 | 22 116 | 5 795 | 29,2% | 6 013 | 30,3% | 6 196 | 28,0% | 18 004 | 81,4% | 5 482 | 82,8% | 13,0% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **387 552** | **501 011** | **69 190** | **17,9%** | **118 435** | **30,6%** | **139 513** | **27,8%** | **327 138** | **65,3%** | **70 082** | **64,3%** | **99,1%** |
| Employee related costs | 124 320 | 117 637 | 28 194 | 22,7% | 27 827 | 22,4% | 28 302 | 24,1% | 84 323 | 71,7% | 25 975 | 71,0% | 9,0% |
| Remuneration of councillors | 13 377 | 13 377 | 3 867 | 28,9% | 2 501 | 18,7% | 4 425 | 33,1% | 10 793 | 80,7% | 3 676 | 86,0% | 20,4% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | 175 | 72,2% | (100,0%) |
| Inventory consumed | 10 000 | 9 750 | 3 083 | 30,8% | 1 594 | 15,9% | 6 331 | 64,9% | 11 008 | 112,9% | 2 108 | 85,2% | 200,3% |
| Debt impairment | 35 970 | 55 000 | - | - | 29 453 | 81,9% | - | - | 29 453 | 53,6% | 1 359 | 23,8% | (100,0%) |
| Depreciation, Amortisation and Impairment | 37 000 | 34 500 | - | - | 15 371 | 41,5% | - | - | 15 371 | 44,6% | 2 774 | 53,9% | (100,0%) |
| Interest,Dividends and Rent on Land | 2 100 | 2 700 | - | - | 327 | 15,6% | - | - | 327 | 12,1% | - | - | - |
| Contracted services | 85 265 | 185 571 | 22 039 | 25,8% | 24 882 | 29,2% | 88 072 | 47,5% | 134 993 | 72,7% | 21 284 | 68,0% | 313,8% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | 5 000 | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 79 004 | 76 776 | 12 007 | 15,2% | 16 480 | 20,9% | 12 383 | 16,1% | 40 870 | 53,2% | 12 731 | 73,4% | (2,7%) |
| Disposal of Fixed and Intangible Assets | 500 | 500 | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | 15 | 200 | - | - | - | - | - | - | - | - | - | 1,3% | - |
| **Surplus/(Deficit)** | **75 080** | **(12 636)** | **76 395** | | **7 237** | | **(33 065)** | | **50 567** | | **97 943** | | |
| Transfers and subsidies - capital (monetary allocations) | 30 817 | 85 395 | 10 823 | 35,1% | 20 237 | 65,7% | 7 258 | 8,5% | 38 318 | 44,9% | 13 606 | 59,6% | (46,7%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **105 897** | **72 758** | **87 218** | | **27 475** | | **(25 807)** | | **88 885** | | **111 549** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **105 897** | **72 758** | **87 218** | | **27 475** | | **(25 807)** | | **88 885** | | **111 549** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **105 897** | **72 758** | **87 218** | | **27 475** | | **(25 807)** | | **88 885** | | **111 549** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **105 897** | **72 758** | **87 218** | | **27 475** | | **(25 807)** | | **88 885** | | **111 549** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **194 006** | **174 229** | **85 094** | **43,9%** | **61 600** | **31,8%** | **(30 903)** | **(17,7%)** | **115 791** | **66,5%** | **18 516** | **59,7%** | **(266,9%)** |
| National Government | 26 797 | 74 256 | 9 417 | 35,1% | 20 370 | 76,0% | 4 584 | 6,2% | 34 371 | 46,3% | (2 162) | 57,1% | (312,1%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **26 797** | **74 256** | **9 417** | **35,1%** | **20 370** | **76,0%** | **4 584** | **6,2%** | **34 371** | **46,3%** | **(2 162)** | **57,1%** | **(312,1%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 167 208 | 99 972 | 75 677 | 45,3% | 41 231 | 24,7% | (35 487) | (35,5%) | 81 421 | 81,4% | 20 678 | 61,0% | (271,6%) |
| **Capital Expenditure Functional** | **194 006** | **174 229** | **85 094** | **43,9%** | **61 600** | **31,8%** | **(30 903)** | **(17,7%)** | **115 791** | **66,5%** | **18 516** | **59,7%** | **(266,9%)** |
| **Municipal governance and administration** | **7 100** | **5 410** | **1 773** | **25,0%** | **2 109** | **29,7%** | **(1 957)** | **(36,2%)** | **1 925** | **35,6%** | **1 705** | **20,8%** | **(214,8%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 7 100 | 5 410 | 1 773 | 25,0% | 2 109 | 29,7% | (1 957) | (36,2%) | 1 925 | 35,6% | 1 705 | 20,8% | (214,8%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **34 149** | **34 988** | **10 375** | **30,4%** | **7 902** | **23,1%** | **11 393** | **32,6%** | **29 671** | **84,8%** | **3 592** | **40,2%** | **217,1%** |
| Community and Social Services | 34 149 | 34 988 | 10 375 | 30,4% | 7 902 | 23,1% | 11 393 | 32,6% | 29 671 | 84,8% | 3 592 | 40,2% | 217,1% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **152 757** | **133 831** | **72 946** | **47,8%** | **51 588** | **33,8%** | **(40 339)** | **(30,1%)** | **84 195** | **62,9%** | **17 088** | **66,0%** | **(336,1%)** |
| Planning and Development | 1 317 | 489 | - | - | 389 | 29,5% | - | - | 389 | 79,5% | 312 | 29,7% | (100,0%) |
| Road Transport | 151 439 | 133 342 | 72 946 | 48,2% | 51 200 | 33,8% | (40 339) | (30,3%) | 83 806 | 62,9% | 16 776 | 66,3% | (340,5%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(3 869)** | **-** | **(100,0%)** |
| Energy sources | - | - | - | - | - | - | - | - | - | - | (3 869) | - | (100,0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **408 930** | **491 873** | **182 266** | **44,6%** | **149 224** | **36,5%** | **167 282** | **34,0%** | **498 771** | **101,4%** | **180 257** | **88,5%** | **(7,2%)** |
| Property rates | 164 103 | 167 674 | 43 826 | 26,7% | 45 765 | 27,9% | 46 884 | 28,0% | 136 475 | 81,4% | 40 245 | 71,3% | 16,5% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 4 635 | 4 635 | 1 740 | 37,5% | 1 851 | 39,9% | 1 777 | 38,3% | 5 369 | 115,8% | 1 822 | 40,8% | (2,5%) |
| Other revenue | 14 417 | 12 746 | 40 083 | 278,0% | 23 241 | 161,2% | 17 753 | 139,3% | 81 077 | 636,1% | 22 713 | 513,7% | (21,8%) |
| Transfers and Subsidies - Operational | 180 483 | 210 202 | 74 620 | 41,3% | 58 555 | 32,4% | 43 854 | 20,9% | 177 030 | 84,2% | 101 912 | 95,7% | (57,0%) |
| Transfers and Subsidies - Capital | 32 439 | 87 017 | 21 994 | 67,8% | 19 808 | 61,1% | 57 008 | 65,5% | 98 810 | 113,6% | 13 048 | 50,7% | 336,9% |
| Interest | 12 854 | 9 600 | 2 | - | 3 | - | 5 | ,1% | 10 | ,1% | 517 | 4,2% | (99,0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(301 202)** | **(371 208)** | **(87 166)** | **28,9%** | **(80 993)** | **26,9%** | **(77 327)** | **20,8%** | **(245 486)** | **66,1%** | **(69 962)** | **74,1%** | **10,5%** |
| Suppliers and employees | (301 202) | (371 208) | (87 166) | 28,9% | (80 993) | 26,9% | (77 327) | 20,8% | (245 486) | 66,1% | (69 962) | 74,1% | 10,5% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **107 728** | **120 665** | **95 100** | **88,3%** | **68 231** | **63,3%** | **89 955** | **74,5%** | **253 285** | **209,9%** | **110 295** | **113,0%** | **(18,4%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **(500)** | **(500)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | (500) | (500) | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(194 006)** | **(174 229)** | **(96 999)** | **50,0%** | **(68 862)** | **35,5%** | **(32 255)** | **18,5%** | **(198 117)** | **113,7%** | **(24 520)** | **73,5%** | **31,5%** |
| Capital assets | (194 006) | (174 229) | (96 999) | 50,0% | (68 862) | 35,5% | (32 255) | 18,5% | (198 117) | 113,7% | (24 520) | 73,5% | 31,5% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(194 506)** | **(174 729)** | **(96 999)** | **49,9%** | **(68 862)** | **35,4%** | **(32 255)** | **18,5%** | **(198 117)** | **113,4%** | **(24 520)** | **73,2%** | **31,5%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **(86 777)** | **(54 064)** | **(1 899)** | **2,2%** | **(632)** | **,7%** | **57 699** | **(106,7%)** | **55 168** | **(102,0%)** | **85 775** | **(82,8%)** | **(32,7%)** |
| Cash/cash equivalents at the year begin: | 164 812 | 164 812 | 169 003 | 102,5% | 167 103 | 101,4% | 166 472 | 101,0% | 169 003 | 102,5% | 121 166 | 157,7% | 37,4% |
| Cash/cash equivalents at the year end: | **78 034** | **110 748** | **167 103** | **214,1%** | **166 472** | **213,3%** | **224 171** | **202,4%** | **224 171** | **202,4%** | **206 941** | **162,7%** | **8,3%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 419 | 10,0% | 140 | 3,3% | 73 | 1,7% | 3 577 | 85,0% | 4 208 | 1,2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 17 403 | 6,7% | 10 008 | 3,9% | 8 633 | 3,3% | 222 143 | 86,0% | 258 186 | 74,8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 79 | 8,9% | 34 | 3,8% | 28 | 3,1% | 751 | 84,2% | 892 | ,3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 566 | 11,1% | 357 | 7,0% | 300 | 5,9% | 3 874 | 76,0% | 5 096 | 1,5% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 2 149 | 2,9% | 2 107 | 2,8% | 2 059 | 2,7% | 68 719 | 91,6% | 75 034 | 21,7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 17 | 1,1% | 4 | ,2% | 1 | - | 1 619 | 98,7% | 1 641 | ,5% | - | - | - | - |
| **Total By Income Source** | **20 633** | **6,0%** | **12 648** | **3,7%** | **11 093** | **3,2%** | **300 683** | **87,1%** | **345 057** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 2 254 | 4,8% | 2 213 | 4,7% | 2 047 | 4,3% | 40 866 | 86,3% | 47 379 | 13,7% | - | - | - | - |
| Commercial | 8 861 | 4,8% | 5 609 | 3,0% | 5 144 | 2,8% | 166 871 | 89,5% | 186 485 | 54,0% | - | - | - | - |
| Households | 9 518 | 8,6% | 4 827 | 4,3% | 3 902 | 3,5% | 92 946 | 83,6% | 111 193 | 32,2% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **20 633** | **6,0%** | **12 648** | **3,7%** | **11 093** | **3,2%** | **300 683** | **87,1%** | **345 057** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

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

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Muruo Morwamofa Lesly | 015 590 1650 |
| Chief Financial Officer | Mr Sebelebele Tlou Herman | 015 590 1650 |

Source Local Government Database

1. All figures in this report are unaudited.

**LIMPOPO: MOPANI (DC33)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **2 010 591** | **2 020 591** | **717 027** | **35,7%** | **560 158** | **27,9%** | **492 335** | **24,4%** | **1 769 520** | **87,6%** | **391 792** | **80,7%** | **25,7%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 388 360 | 388 360 | 80 897 | 20,8% | 43 095 | 11,1% | 81 718 | 21,0% | 205 710 | 53,0% | 32 640 | 27,7% | 150,4% |
| Service charges - Waste Water Management | 70 424 | 70 424 | 6 949 | 9,9% | 6 974 | 9,9% | 15 379 | 21,8% | 29 303 | 41,6% | 10 679 | 46,7% | 44,0% |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 5 594 | 5 594 | 394 | 7,0% | 732 | 13,1% | 343 | 6,1% | 1 469 | 26,3% | 1 152 | 128,8% | (70,2%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 87 945 | 87 945 | 14 024 | 15,9% | 15 072 | 17,1% | 20 950 | 23,8% | 50 046 | 56,9% | 11 360 | 41,5% | 84,4% |
| Interest earned from Current and Non Current Assets | 20 000 | 30 000 | 8 283 | 41,4% | 4 239 | 21,2% | 6 275 | 20,9% | 18 797 | 62,7% | 7 268 | 127,5% | (13,7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | 714 | - | 1 280 | - | 637 | - | 2 631 | - | 1 273 | - | (50,0%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 1 438 267 | 1 438 267 | 605 766 | 42,1% | 485 850 | 33,8% | 367 033 | 25,5% | 1 458 648 | 101,4% | 327 420 | 95,4% | 12,1% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | 2 915 | - | - | - | 2 915 | - | - | - | - |
| **Operating Expenditure** | **1 868 269** | **2 010 014** | **405 899** | **21,7%** | **441 140** | **23,6%** | **426 114** | **21,2%** | **1 273 153** | **63,3%** | **409 450** | **62,1%** | **4,1%** |
| Employee related costs | 554 179 | 589 525 | 127 918 | 23,1% | 132 750 | 24,0% | 143 964 | 24,4% | 404 631 | 68,6% | 126 560 | 64,5% | 13,8% |
| Remuneration of councillors | 28 427 | 24 927 | 4 674 | 16,4% | 4 482 | 15,8% | 4 458 | 17,9% | 13 614 | 54,6% | 4 664 | 51,5% | (4,4%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 416 841 | 474 701 | 93 471 | 22,4% | 96 872 | 23,2% | 83 896 | 17,7% | 274 240 | 57,8% | 96 716 | 63,3% | (13,3%) |
| Debt impairment | 68 495 | 68 495 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 316 194 | 306 194 | 51 601 | 16,3% | 51 447 | 16,3% | 49 957 | 16,3% | 153 005 | 50,0% | 50 712 | 51,5% | (1,5%) |
| Interest,Dividends and Rent on Land | 31 956 | 15 956 | 1 241 | 3,9% | 2 | - | 19 | ,1% | 1 262 | 7,9% | 36 | ,3% | (46,0%) |
| Contracted services | 324 017 | 393 967 | 100 027 | 30,9% | 130 068 | 40,1% | 115 768 | 29,4% | 345 862 | 87,8% | 106 570 | 83,7% | 8,6% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 128 162 | 136 250 | 26 968 | 21,0% | 25 519 | 19,9% | 28 052 | 20,6% | 80 539 | 59,1% | 24 193 | 59,6% | 15,9% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **142 322** | **10 577** | **311 127** | | **119 019** | | **66 221** | | **496 367** | | **(17 658)** | | |
| Transfers and subsidies - capital (monetary allocations) | 717 509 | 682 509 | 53 617 | 7,5% | 131 474 | 18,3% | 219 945 | 32,2% | 405 036 | 59,3% | 189 224 | 75,8% | 16,2% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **859 831** | **693 086** | **364 744** | | **250 493** | | **286 166** | | **901 403** | | **171 566** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **859 831** | **693 086** | **364 744** | | **250 493** | | **286 166** | | **901 403** | | **171 566** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **859 831** | **693 086** | **364 744** | | **250 493** | | **286 166** | | **901 403** | | **171 566** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **859 831** | **693 086** | **364 744** | | **250 493** | | **286 166** | | **901 403** | | **171 566** | | |
| | | | | - | | - | | - | | - | | - | - |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **644 467** | **628 327** | **61 489** | **9,5%** | **228 066** | **35,4%** | **79 788** | **12,7%** | **369 343** | **58,8%** | **105 115** | **84,1%** | **(24,1%)** |
| National Government | 611 967 | 581 306 | 43 221 | 7,1% | 222 153 | 36,3% | 77 309 | 13,3% | 342 682 | 59,0% | 62 534 | 55,1% | 23,6% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | 12 000 | 9 339 | - | - | - | - | - | 9 339 | 77,8% | 34 763 | - | (100,0%) |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **611 967** | **593 306** | **52 559** | **8,6%** | **222 153** | **36,3%** | **77 309** | **13,0%** | **352 021** | **59,3%** | **97 297** | **86,8%** | **(20,5%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 32 500 | 35 022 | 8 929 | 27,5% | 5 913 | 18,2% | 2 480 | 7,1% | 17 322 | 49,5% | 7 819 | 57,3% | (68,3%) |
| **Capital Expenditure Functional** | **644 467** | **628 327** | **61 489** | **9,5%** | **228 066** | **35,4%** | **79 788** | **12,7%** | **369 343** | **58,8%** | **105 115** | **84,1%** | **(24,1%)** |
| **Municipal governance and administration** | **6 000** | **6 000** | **162** | **2,7%** | **2 000** | **33,3%** | **-** | **-** | **2 162** | **36,0%** | **-** | **67,1%** | **-** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 6 000 | 6 000 | 162 | 2,7% | 2 000 | 33,3% | - | - | 2 162 | 36,0% | - | 67,1% | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **26 500** | **26 500** | **8 768** | **33,1%** | **3 913** | **14,8%** | **-** | **-** | **12 681** | **47,9%** | **-** | **-** | **-** |
| Community and Social Services | 1 500 | 1 500 | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 25 000 | 25 000 | 8 768 | 35,1% | 3 913 | 15,7% | - | - | 12 681 | 50,7% | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **2 587** | **2 587** | **-** | **-** | **-** | **-** | **126** | **4,9%** | **126** | **4,9%** | **130** | **15,5%** | **(3,2%)** |
| Planning and Development | 2 587 | 2 587 | - | - | - | - | 126 | 4,9% | 126 | 4,9% | 130 | 15,5% | (3,2%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **609 380** | **593 240** | **52 559** | **8,6%** | **222 153** | **36,5%** | **79 663** | **13,4%** | **354 375** | **59,7%** | **104 986** | **86,5%** | **(24,1%)** |
| Energy sources | - | 2 522 | - | - | - | - | 2 480 | 98,3% | 2 480 | 98,3% | - | - | (100,0%) |
| Water Management | 609 380 | 590 719 | 52 559 | 8,6% | 222 153 | 36,5% | 77 183 | 13,1% | 351 895 | 59,6% | 104 986 | 86,5% | (26,5%) |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **2 458 931** | **2 433 931** | **752 877** | **30,6%** | **761 141** | **31,0%** | **410 873** | **16,9%** | **1 924 891** | **79,1%** | **464 329** | **76,5%** | **(11,5%)** |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 68 818 | 68 818 | 928 | 1,3% | 4 218 | 6,1% | - | - | 5 147 | 7,5% | 514 | 6,2% | (100,0%) |
| Other revenue | 201 145 | 201 145 | 453 | ,2% | 3 757 | 1,9% | 405 | ,2% | 4 616 | 2,3% | 2 202 | 2,0% | (81,6%) |
| Transfers and Subsidies - Operational | 1 438 267 | 1 438 267 | 599 722 | 41,7% | 479 385 | 33,3% | 359 208 | 25,0% | 1 438 315 | 100,0% | 304 197 | 92,6% | 18,1% |
| Transfers and Subsidies - Capital | 717 509 | 682 509 | 143 489 | 20,0% | 269 542 | 37,6% | 44 984 | 6,6% | 458 015 | 67,1% | 150 148 | 109,1% | (70,0%) |
| Interest | 33 192 | 43 192 | 8 284 | 25,0% | 4 239 | 12,8% | 6 275 | 14,5% | 18 799 | 43,5% | 7 268 | 127,5% | (13,7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(1 483 581)** | **(1 635 326)** | **(277 428)** | **18,7%** | **(286 275)** | **19,3%** | **(246 780)** | **15,1%** | **(810 484)** | **49,6%** | **(229 681)** | **50,5%** | **7,4%** |
| Suppliers and employees | (1 482 306) | (1 619 370) | (277 428) | 18,7% | (286 275) | 19,3% | (246 780) | 15,2% | (810 484) | 50,0% | (229 681) | 51,5% | 7,4% |
| Finance charges | (1 276) | (15 956) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **975 350** | **798 605** | **475 449** | **48,7%** | **474 866** | **48,7%** | **164 093** | **20,5%** | **1 114 408** | **139,5%** | **234 648** | **123,2%** | **(30,1%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(644 467)** | **(628 327)** | **(118 146)** | **18,3%** | **(257 013)** | **39,9%** | **(65 365)** | **10,4%** | **(440 523)** | **70,1%** | **(85 318)** | **103,9%** | **(23,4%)** |
| Capital assets | (644 467) | (628 327) | (118 146) | 18,3% | (257 013) | 39,9% | (65 365) | 10,4% | (440 523) | 70,1% | (85 318) | 103,9% | (23,4%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(644 467)** | **(628 327)** | **(118 146)** | **18,3%** | **(257 013)** | **39,9%** | **(65 365)** | **10,4%** | **(440 523)** | **70,1%** | **(85 318)** | **103,9%** | **(23,4%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **330 883** | **170 278** | **357 303** | **108,0%** | **217 853** | **65,8%** | **98 728** | **58,0%** | **673 884** | **395,8%** | **149 330** | **149,4%** | **(33,9%)** |
| Cash/cash equivalents at the year begin: | (142 121) | 168 068 | 163 823 | (115,3%) | 525 612 | (369,8%) | 743 465 | 442,4% | 163 823 | 97,5% | 571 458 | 983,1% | 30,1% |
| Cash/cash equivalents at the year end: | **188 762** | **338 346** | **525 612** | **278,5%** | **743 465** | **393,9%** | **842 193** | **248,9%** | **842 193** | **248,9%** | **720 788** | **190,0%** | **16,8%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 6 675 | 3,6% | 7 430 | 4,0% | 5 114 | 2,8% | 166 335 | 89,6% | 185 554 | 100,0% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | **6 675** | **3,6%** | **7 430** | **4,0%** | **5 114** | **2,8%** | **166 335** | **89,6%** | **185 554** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 0 | - | 0 | - | 0 | - | 45 624 | 100,0% | 45 624 | 24,6% | - | - | - | - |
| Commercial | 2 481 | 2,5% | 4 137 | 4,1% | 2 943 | 2,9% | 91 188 | 90,5% | 100 749 | 54,3% | - | - | - | - |
| Households | 4 194 | 10,7% | 3 293 | 8,4% | 2 171 | 5,5% | 29 524 | 75,4% | 39 181 | 21,1% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **6 675** | **3,6%** | **7 430** | **4,0%** | **5 114** | **2,8%** | **166 335** | **89,6%** | **185 554** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | 41 010 | 100,0% | 41 010 | 5,2% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 33 673 | 4,5% | 5 557 | ,7% | - | - | 703 308 | 94,7% | 742 538 | 94,8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **33 673** | **4,3%** | **5 557** | **,7%** | **-** | **-** | **744 318** | **95,0%** | **783 548** | **100,0%** |

## Contact Details


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


Source Local Government Database

1. All figures in this report are unaudited.

**LIMPOPO: MUSINA (LIM341)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **759 146** | **831 297** | **177 937** | **23,4%** | **162 777** | **21,4%** | **131 739** | **15,8%** | **472 452** | **56,8%** | **125 074** | **66,9%** | **5,3%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 276 669 | 309 486 | 47 445 | 17,1% | 52 698 | 19,0% | 47 386 | 15,3% | 147 530 | 47,7% | 46 702 | 53,0% | 1,5% |
| Service charges - Water | - | - | 7 364 | - | 8 160 | - | 7 897 | - | 23 421 | - | 7 433 | - | 6,2% |
| Service charges - Waste Water Management | - | - | 380 | - | 441 | - | 435 | - | 1 257 | - | 374 | - | 16,5% |
| Service charges - Waste Management | 25 626 | 25 626 | 4 496 | 17,5% | 4 383 | 17,1% | 4 433 | 17,3% | 13 312 | 51,9% | 4 333 | 53,4% | 2,3% |
| Sale of Goods and Rendering of Services | 4 260 | 4 260 | 59 | 1,4% | 112 | 2,6% | 140 | 3,3% | 311 | 7,3% | 258 | 34,5% | (45,6%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 7 874 | 7 874 | 269 | 3,4% | 284 | 3,6% | 253 | 3,2% | 806 | 10,2% | (8 266) | 16,6% | (103,1%) |
| Interest earned from Current and Non Current Assets | 2 514 | 2 514 | 18 | ,7% | - | - | - | - | 18 | ,7% | 259 | 48,5% | (100,0%) |
| Dividends | - | - | 364 | - | 414 | - | 367 | - | 1 145 | - | - | - | (100,0%) |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 437 | 437 | 8 | 1,8% | 8 | 1,8% | 3 | ,6% | 18 | 4,1% | 5 | 3,2% | (46,7%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 12 048 | 41 382 | 585 | 4,9% | 3 832 | 31,8% | 2 005 | 4,8% | 6 422 | 15,5% | 975 | 2,7% | 105,7% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 40 964 | 40 964 | 12 260 | 29,9% | 6 426 | 15,7% | 5 991 | 14,6% | 24 677 | 60,2% | 6 500 | 63,4% | (7,8%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4 185 | 4 185 | 514 | 12,3% | 650 | 15,5% | 565 | 13,5% | 1 729 | 41,3% | 496 | 49,9% | 13,8% |
| Licences or permits | 2 744 | 2 744 | 248 | 9,0% | 237 | 8,6% | 58 | 2,1% | 543 | 19,8% | 59 | 8,8% | (2,3%) |
| Transfer and subsidies - Operational | 248 520 | 248 520 | 100 986 | 40,6% | 82 037 | 33,0% | 58 988 | 23,7% | 242 011 | 97,4% | 63 036 | 98,6% | (6,4%) |
| Interest Receivables | - | - | 2 941 | - | 3 095 | - | 3 218 | - | 9 253 | - | 2 910 | - | 10,6% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | 133 305 | 143 305 | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **662 253** | **717 936** | **136 982** | **20,7%** | **131 061** | **19,8%** | **135 422** | **18,9%** | **403 465** | **56,2%** | **105 190** | **52,0%** | **28,7%** |
| Employee related costs | 182 656 | 182 669 | 45 844 | 25,1% | 48 985 | 26,8% | 43 656 | 23,9% | 138 485 | 75,8% | 30 354 | 59,5% | 43,8% |
| Remuneration of councillors | 12 549 | 13 549 | 4 000 | 31,9% | 4 057 | 32,3% | 4 719 | 34,8% | 12 776 | 94,3% | 2 621 | 79,8% | 80,0% |
| Bulk purchases - electricity | 316 161 | 316 161 | 62 860 | 19,9% | 34 766 | 11,0% | 52 509 | 16,6% | 150 135 | 47,5% | 47 876 | 51,8% | 9,7% |
| Inventory consumed | 4 208 | 5 208 | 195 | 4,6% | 769 | 18,3% | 1 031 | 19,8% | 1 995 | 38,3% | 862 | 42,3% | 19,7% |
| Debt impairment | - | 15 367 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 37 046 | 37 046 | - | - | - | - | - | - | - | - | - | - | - |
| Interest,Dividends and Rent on Land | 1 888 | 3 467 | 791 | 41,9% | 834 | 44,2% | 1 271 | 36,7% | 2 896 | 83,6% | 694 | 68,7% | 83,1% |
| Contracted services | 49 155 | 66 872 | 9 332 | 19,0% | 15 866 | 32,3% | 11 265 | 16,8% | 36 463 | 54,5% | 13 277 | 66,8% | (15,2%) |
| Transfers and subsidies | 4 049 | 4 049 | 1 288 | 31,8% | 1 950 | 48,2% | 5 313 | 131,2% | 8 551 | 211,2% | 280 | 20,8% | 1 797,7% |
| Irrecoverable debts written off | 367 | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 54 175 | 73 549 | 12 672 | 23,4% | 23 834 | 44,0% | 15 657 | 21,3% | 52 163 | 70,9% | 9 225 | 56,8% | 69,7% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **96 893** | **113 361** | **40 955** | | **31 715** | | **(3 683)** | | **68 988** | | **19 884** | | |
| Transfers and subsidies - capital (monetary allocations) | 35 242 | 50 242 | 24 141 | 68,5% | 5 440 | 15,4% | (1 075) | (2,1%) | 28 506 | 56,7% | - | 71,3% | (100,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **132 135** | **163 603** | **65 096** | | **37 155** | | **(4 758)** | | **97 494** | | **19 884** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **132 135** | **163 603** | **65 096** | | **37 155** | | **(4 758)** | | **97 494** | | **19 884** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **132 135** | **163 603** | **65 096** | | **37 155** | | **(4 758)** | | **97 494** | | **19 884** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **132 135** | **163 603** | **65 096** | | **37 155** | | **(4 758)** | | **97 494** | | **19 884** | | |
| | | | | - | | - | | - | | - | | - | - |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **132 682** | **163 632** | **19 323** | **14,6%** | **13 001** | **9,8%** | **17 197** | **10,5%** | **49 521** | **30,3%** | **25 094** | **34,1%** | **(31,5%)** |
| National Government | 35 242 | 35 242 | 6 774 | 19,2% | 3 405 | 9,7% | 1 353 | 3,8% | 11 532 | 32,7% | 13 446 | 70,0% | (89,9%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **35 242** | **35 242** | **6 774** | **19,2%** | **3 405** | **9,7%** | **1 353** | **3,8%** | **11 532** | **32,7%** | **13 446** | **70,0%** | **(89,9%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 97 440 | 128 390 | 12 549 | 12,9% | 9 596 | 9,8% | 15 843 | 12,3% | 37 988 | 29,6% | 11 648 | 21,4% | 36,0% |
| **Capital Expenditure Functional** | **132 682** | **163 632** | **19 323** | **14,6%** | **13 001** | **9,8%** | **17 197** | **10,5%** | **49 521** | **30,3%** | **25 094** | **34,1%** | **(31,5%)** |
| **Municipal governance and administration** | **22 970** | **23 119** | **98** | **,4%** | **1 787** | **7,8%** | **2 110** | **9,1%** | **3 995** | **17,3%** | **4 779** | **22,9%** | **(55,9%)** |
| Executive and Council | 2 547 | (0) | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 20 423 | 23 119 | 98 | ,5% | 1 787 | 8,8% | 2 110 | 9,1% | 3 995 | 17,3% | 4 779 | 22,9% | (55,9%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **1 190** | **1 500** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 690 | 1 500 | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **82 492** | **103 263** | **18 400** | **22,3%** | **7 652** | **9,3%** | **7 617** | **7,4%** | **33 669** | **32,6%** | **14 689** | **42,5%** | **(48,1%)** |
| Planning and Development | 49 392 | 86 763 | 15 069 | 30,5% | 4 594 | 9,3% | 6 529 | 7,5% | 26 192 | 30,2% | 13 049 | 51,7% | (50,0%) |
| Road Transport | 33 100 | 16 500 | 3 331 | 10,1% | 3 058 | 9,2% | 1 088 | 6,6% | 7 477 | 45,3% | 1 640 | 25,0% | (33,7%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **25 780** | **35 500** | **825** | **3,2%** | **3 561** | **13,8%** | **7 225** | **20,4%** | **11 612** | **32,7%** | **5 627** | **31,5%** | **28,4%** |
| Energy sources | - | 28 300 | 725 | - | 3 561 | - | 3 518 | 12,4% | 7 804 | 27,6% | 5 557 | 26,4% | (36,7%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | 70 | - | (100,0%) |
| Waste Management | 25 780 | 7 200 | 100 | ,4% | - | - | 3 708 | 51,5% | 3 808 | 52,9% | - | - | (100,0%) |
| **Other** | **250** | **250** | **-** | **-** | **-** | **-** | **245** | **97,8%** | **245** | **97,8%** | **-** | **-** | **(100,0%)** |

## Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | Q3 of 2024/25 to Q3 of 2025/26 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **686 856** | **764 007** | **212 049** | **30,9%** | **174 338** | **25,4%** | **168 436** | **22,0%** | **554 823** | **72,6%** | **136 824** | **68,9%** | **23,1%** |
| Property rates | 33 783 | 33 783 | 9 387 | 27,8% | 6 180 | 18,3% | 5 996 | 17,7% | 21 563 | 63,8% | 5 469 | 55,5% | 9,6% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 256 442 | 289 259 | 62 500 | 24,4% | 75 750 | 29,5% | 64 877 | 22,4% | 203 127 | 70,2% | 56 888 | 47,3% | 14,0% |
| Other revenue | 109 162 | 138 495 | 12 510 | 11,5% | 2 716 | 2,5% | 7 109 | 5,1% | 22 334 | 16,1% | 15 986 | 69,1% | (55,5%) |
| Transfers and Subsidies - Operational | 241 840 | 241 840 | 103 512 | 42,8% | 84 252 | 34,8% | 60 793 | 25,1% | 248 557 | 102,8% | 58 480 | 97,3% | 4,0% |
| Transfers and Subsidies - Capital | 35 242 | 50 242 | 24 141 | 68,5% | 5 440 | 15,4% | 29 661 | 59,0% | 59 242 | 117,9% | - | 71,3% | (100,0%) |
| Interest | 10 388 | 10 388 | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(516 039)** | **(539 004)** | **(97 725)** | **18,9%** | **(91 772)** | **17,8%** | **(115 889)** | **21,5%** | **(305 385)** | **56,7%** | **(69 615)** | **41,7%** | **66,5%** |
| Suppliers and employees | (511 151) | (532 538) | (97 725) | 19,1% | (91 772) | 18,0% | (115 889) | 21,8% | (305 385) | 57,3% | (69 615) | 42,3% | 66,5% |
| Finance charges | (1 888) | (3 467) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (3 000) | (3 000) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **170 817** | **225 003** | **114 325** | **66,9%** | **82 566** | **48,3%** | **52 548** | **23,4%** | **249 438** | **110,9%** | **67 208** | **160,5%** | **(21,8%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **135 291** | **145 291** | **(750)** | **(,6%)** | **(750)** | **(,6%)** | **(750)** | **(,5%)** | **(2 250)** | **(1,5%)** | **(750)** | **-** | **-** |
| Proceeds on disposal of PPE | 135 291 | 145 291 | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | (750) | - | (750) | - | (750) | - | (2 250) | - | (750) | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(132 682)** | **(163 632)** | **(31 633)** | **23,8%** | **(16 721)** | **12,6%** | **(15 801)** | **9,7%** | **(64 156)** | **39,2%** | **(23 697)** | **37,0%** | **(33,3%)** |
| Capital assets | (132 682) | (163 632) | (31 633) | 23,8% | (16 721) | 12,6% | (15 801) | 9,7% | (64 156) | 39,2% | (23 697) | 37,0% | (33,3%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **2 609** | **(18 341)** | **(32 383)** | **(1 241,2%)** | **(17 471)** | **(669,6%)** | **(16 551)** | **90,2%** | **(66 406)** | **362,1%** | **(24 447)** | **39,4%** | **(32,3%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **173 426** | **206 661** | **81 941** | **47,2%** | **65 095** | **37,5%** | **35 996** | **17,4%** | **183 032** | **88,6%** | **42 761** | **601,3%** | **(15,8%)** |
| Cash/cash equivalents at the year begin: | 10 831 | 10 831 | 4 204 | 38,8% | 86 145 | 795,3% | 151 263 | 1 396,6% | 4 204 | 38,8% | 176 023 | 106,6% | (14,1%) |
| Cash/cash equivalents at the year end: | **184 257** | **217 492** | **86 145** | **46,8%** | **151 263** | **82,1%** | **187 259** | **86,1%** | **187 259** | **86,1%** | **218 784** | **487,7%** | **(14,4%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 506 | 10,6% | 1 193 | 5,0% | 1 088 | 4,6% | 18 846 | 79,7% | 23 633 | 13,7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 9 689 | 31,0% | 2 282 | 7,3% | 1 579 | 5,0% | 17 744 | 56,7% | 31 293 | 18,1% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 2 173 | 4,0% | 1 184 | 2,2% | 979 | 1,8% | 49 554 | 92,0% | 53 890 | 31,2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 680 | 9,0% | 306 | 4,0% | 245 | 3,2% | 6 362 | 83,8% | 7 592 | 4,4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 729 | 8,8% | 727 | 3,7% | 524 | 2,7% | 16 675 | 84,8% | 19 655 | 11,4% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 0 | - | 0 | - | 0 | - | 137 | 99,9% | 137 | ,1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 123 | 3,1% | 1 107 | 3,1% | 1 047 | 2,9% | 32 748 | 90,9% | 36 025 | 20,9% | 5 045 | 14,0% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | 0 | - | 285 | 100,0% | 285 | ,2% | - | - | - | - |
| **Total By Income Source** | **17 899** | **10,4%** | **6 798** | **3,9%** | **5 461** | **3,2%** | **142 351** | **82,5%** | **172 510** | **100,0%** | **5 045** | **2,9%** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 791 | 5,1% | 757 | 2,2% | 677 | 1,9% | 31 925 | 90,8% | 35 149 | 20,4% | 1 047 | 3,0% | - | - |
| Commercial | 7 587 | 19,9% | 1 830 | 4,8% | 1 460 | 3,8% | 27 212 | 71,4% | 38 088 | 22,1% | 1 001 | 2,6% | - | - |
| Households | 8 521 | 8,6% | 4 211 | 4,2% | 3 325 | 3,3% | 83 215 | 83,8% | 99 272 | 57,5% | 2 997 | 3,0% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **17 899** | **10,4%** | **6 798** | **3,9%** | **5 461** | **3,2%** | **142 351** | **82,5%** | **172 510** | **100,0%** | **5 045** | **2,9%** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | 32 780 | 100,0% | - | - | - | - | 32 780 | 58,7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 026 | 4,4% | 472 | 2,0% | - | - | 21 560 | 93,5% | 23 058 | 41,3% |
| Auditor-General | - | - | - | - | - | - | 1 | 100,0% | 1 | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **1 026** | **1,8%** | **33 252** | **59,5%** | **-** | **-** | **21 562** | **38,6%** | **55 839** | **100,0%** |

### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

# LIMPOPO: THULAMELA (LIM343)
# STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **1 006 714** | **1 068 376** | **335 964** | **33,4%** | **288 328** | **28,6%** | **233 586** | **21,9%** | **857 878** | **80,3%** | **231 164** | **86,5%** | **1,0%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 32 697 | 26 013 | 5 670 | 17,3% | 7 302 | 22,3% | 7 397 | 28,4% | 20 369 | 78,3% | 7 694 | 75,2% | (3,9%) |
| Sale of Goods and Rendering of Services | 39 592 | 33 362 | 1 912 | 4,8% | 1 085 | 2,7% | 4 249 | 12,7% | 7 246 | 21,7% | 3 118 | 33,9% | 36,2% |
| Agency services | 13 250 | 12 000 | 3 091 | 23,3% | 2 638 | 19,9% | 2 651 | 22,1% | 8 379 | 69,8% | 2 636 | 69,5% | ,6% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 12 672 | 11 635 | 2 850 | 22,5% | 2 914 | 23,0% | 2 987 | 25,7% | 8 750 | 75,2% | 1 054 | 9,2% | 183,4% |
| Interest earned from Current and Non Current Assets | 93 500 | 80 000 | 18 895 | 20,2% | 19 557 | 20,9% | 15 912 | 19,9% | 54 364 | 68,0% | 17 715 | 71,4% | (10,2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 3 755 | 4 260 | 952 | 25,4% | 1 063 | 28,3% | 957 | 22,5% | 2 972 | 69,8% | 789 | 73,5% | 21,2% |
| Licences or permits | 1 067 | 981 | 284 | 26,6% | 192 | 18,0% | 217 | 22,2% | 694 | 70,7% | 514 | 100,2% | (57,7%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 5 679 | 5 679 | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 6 412 | 92 451 | 863 | 13,5% | 1 112 | 17,3% | 779 | ,8% | 2 754 | 3,0% | 1 437 | 68,1% | (45,8%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 121 872 | 128 162 | 33 060 | 27,1% | 31 699 | 26,0% | 33 236 | 25,9% | 97 995 | 76,5% | 26 433 | 69,9% | 25,7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4 546 | 3 685 | 21 | ,5% | 31 | ,7% | 65 | 1,8% | 117 | 3,2% | 14 | ,9% | 372,9% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 646 148 | 646 148 | 262 524 | 40,6% | 214 863 | 33,3% | 158 936 | 24,6% | 636 323 | 98,5% | 162 209 | 97,1% | (2,0%) |
| Interest Receivables | 25 524 | 24 000 | 5 841 | 22,9% | 5 874 | 23,0% | 6 201 | 25,8% | 17 915 | 74,6% | 7 552 | 92,6% | (17,9%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **957 228** | **1 019 412** | **203 117** | **21,2%** | **228 461** | **23,9%** | **198 105** | **19,4%** | **629 683** | **61,8%** | **280 007** | **76,1%** | **(29,2%)** |
| Employee related costs | 391 144 | 401 258 | 94 100 | 24,1% | 94 220 | 24,1% | 98 296 | 24,5% | 286 617 | 71,4% | 92 607 | 71,4% | 6,1% |
| Remuneration of councillors | 39 916 | 37 916 | 8 615 | 21,6% | 8 690 | 21,8% | 9 577 | 25,3% | 26 882 | 70,9% | 9 245 | 69,6% | 3,6% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 24 266 | 23 836 | 2 815 | 11,6% | 3 026 | 12,5% | 5 472 | 23,0% | 11 313 | 47,5% | 5 071 | 91,5% | 7,9% |
| Debt impairment | 81 354 | 59 354 | 10 585 | 13,0% | 25 846 | 31,8% | 18 758 | 31,6% | 55 190 | 93,0% | 37 480 | 88,0% | (50,0%) |
| Depreciation, Amortisation and Impairment | 85 933 | 98 965 | 22 250 | 25,9% | 22 250 | 25,9% | 5 415 | 5,5% | 49 915 | 50,4% | 86 694 | 146,8% | (93,8%) |
| Interest,Dividends and Rent on Land | 3 208 | 3 213 | - | - | - | - | 197 | 6,1% | 197 | 6,1% | - | - | (100,0%) |
| Contracted services | 181 181 | 238 437 | 32 671 | 18,0% | 46 817 | 25,8% | 40 725 | 17,1% | 120 214 | 50,4% | 27 247 | 59,4% | 49,5% |
| Transfers and subsidies | 2 299 | 2 099 | - | - | - | - | - | - | - | - | 224 | 54,5% | (100,0%) |
| Irrecoverable debts written off | 4 694 | 4 694 | 1 570 | 33,4% | 948 | 20,2% | 1 052 | 22,4% | 3 570 | 76,1% | 2 839 | 115,6% | (62,9%) |
| Operational Cost and Other Cost | 139 082 | 145 488 | 30 511 | 21,9% | 26 664 | 19,2% | 18 612 | 12,8% | 75 786 | 52,1% | 18 599 | 60,4% | ,1% |
| Disposal of Fixed and Intangible Assets | 2 063 | 2 063 | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | 2 088 | 2 088 | - | - | - | - | - | - | - | - | (1) | 1,3% | (100,0%) |
| **Surplus/(Deficit)** | **49 486** | **48 964** | **132 847** | | **59 867** | | **35 481** | | **228 195** | | **(48 843)** | | |
| Transfers and subsidies - capital (monetary allocations) | 134 851 | 159 360 | 63 914 | 47,4% | 50 386 | 37,4% | 24 118 | 15,1% | 138 418 | 86,9% | 16 348 | 80,7% | 47,5% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **184 337** | **208 324** | **196 761** | | **110 253** | | **59 599** | | **366 613** | | **(32 495)** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **184 337** | **208 324** | **196 761** | | **110 253** | | **59 599** | | **366 613** | | **(32 495)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **184 337** | **208 324** | **196 761** | | **110 253** | | **59 599** | | **366 613** | | **(32 495)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **184 337** | **208 324** | **196 761** | | **110 253** | | **59 599** | | **366 613** | | **(32 495)** | | |
| | | | | - | | - | | - | | - | | - | - |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **184 337** | **208 324** | **43 609** | **23,7%** | **45 634** | **24,8%** | **22 487** | **10,8%** | **111 729** | **53,6%** | **35 926** | **58,5%** | **(37,4%)** |
| National Government | 134 976 | 159 965 | 39 412 | 29,2% | 43 011 | 31,9% | 19 581 | 12,2% | 102 005 | 63,8% | 11 684 | 55,7% | 67,6% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **134 976** | **159 965** | **39 412** | **29,2%** | **43 011** | **31,9%** | **19 581** | **12,2%** | **102 005** | **63,8%** | **11 684** | **55,7%** | **67,6%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 49 361 | 48 359 | 4 196 | 8,5% | 2 622 | 5,3% | 2 906 | 6,0% | 9 724 | 20,1% | 24 241 | 64,1% | (88,0%) |
| **Capital Expenditure Functional** | **184 337** | **208 324** | **43 609** | **23,7%** | **45 634** | **24,8%** | **22 487** | **10,8%** | **111 729** | **53,6%** | **35 926** | **58,5%** | **(37,4%)** |
| **Municipal governance and administration** | **8 000** | **4 254** | **5** | **,1%** | **75** | **,9%** | **110** | **2,6%** | **189** | **4,5%** | **157** | **6,2%** | **(30,2%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 8 000 | 4 254 | 5 | ,1% | 75 | ,9% | 110 | 2,6% | 189 | 4,5% | 157 | 6,2% | (30,2%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **19 201** | **15 700** | **2 633** | **13,7%** | **787** | **4,1%** | **603** | **3,8%** | **4 023** | **25,6%** | **-** | **9,8%** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 15 000 | 8 500 | 442 | 2,9% | - | - | 353 | 4,2% | 795 | 9,4% | - | 76,8% | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | 4 201 | 7 200 | 2 191 | 52,2% | 787 | 18,7% | 250 | 3,5% | 3 228 | 44,8% | - | 9,3% | (100,0%) |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **131 637** | **182 872** | **40 971** | **31,1%** | **44 772** | **34,0%** | **21 774** | **11,9%** | **107 517** | **58,8%** | **35 769** | **63,3%** | **(39,1%)** |
| Planning and Development | 125 | 375 | - | - | 18 | 14,2% | - | - | 18 | 4,7% | - | 100,0% | - |
| Road Transport | 131 512 | 182 497 | 40 971 | 31,2% | 44 754 | 34,0% | 21 774 | 11,9% | 107 499 | 58,9% | 35 769 | 63,3% | (39,1%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **25 499** | **5 498** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **76,9%** | **-** |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 25 499 | 5 498 | - | - | - | - | - | - | - | - | - | 76,9% | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 040 698** | **1 063 111** | **417 285** | **40,1%** | **306 757** | **29,5%** | **289 822** | **27,3%** | **1 013 864** | **95,4%** | **299 855** | **103,3%** | **(3,3%)** |
| Property rates | 54 843 | 74 334 | 13 809 | 25,2% | 20 503 | 37,4% | 17 800 | 23,9% | 52 112 | 70,1% | 18 922 | 79,3% | (5,9%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 14 714 | 15 088 | 3 854 | 26,2% | 4 332 | 29,4% | 3 571 | 23,7% | 11 757 | 77,9% | 5 060 | 162,4% | (29,4%) |
| Other revenue | 79 454 | 72 557 | 27 099 | 34,1% | 30 700 | 38,6% | 24 954 | 34,4% | 82 753 | 114,1% | 43 453 | 342,1% | (42,6%) |
| Transfers and Subsidies - Operational | 646 148 | 646 148 | 270 611 | 41,9% | 211 993 | 32,8% | 161 886 | 25,1% | 644 490 | 99,7% | 171 938 | 98,6% | (5,8%) |
| Transfers and Subsidies - Capital | 134 851 | 159 360 | 82 667 | 61,3% | 19 250 | 14,3% | 65 343 | 41,0% | 167 260 | 105,0% | 40 325 | 104,5% | 62,0% |
| Interest | 110 688 | 95 625 | 19 245 | 17,4% | 19 979 | 18,1% | 16 268 | 17,0% | 55 493 | 58,0% | 20 158 | 68,9% | (19,3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(777 897)** | **(852 048)** | **(201 956)** | **26,0%** | **(210 631)** | **27,1%** | **(195 059)** | **22,9%** | **(607 645)** | **71,3%** | **(142 925)** | **69,3%** | **36,5%** |
| Suppliers and employees | (775 589) | (849 940) | (201 956) | 26,0% | (210 631) | 27,2% | (195 059) | 22,9% | (607 645) | 71,5% | (142 925) | 69,5% | 36,5% |
| Finance charges | (8) | (8) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (2 299) | (2 099) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **262 801** | **211 064** | **215 330** | **81,9%** | **96 127** | **36,6%** | **94 763** | **44,9%** | **406 219** | **192,5%** | **156 930** | **209,4%** | **(39,6%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(184 337)** | **(205 324)** | **(45 193)** | **24,5%** | **(47 041)** | **25,5%** | **(26 414)** | **12,9%** | **(118 648)** | **57,8%** | **(38 270)** | **70,5%** | **(31,0%)** |
| Capital assets | (184 337) | (205 324) | (45 193) | 24,5% | (47 041) | 25,5% | (26 414) | 12,9% | (118 648) | 57,8% | (38 270) | 70,5% | (31,0%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(184 337)** | **(205 324)** | **(45 193)** | **24,5%** | **(47 041)** | **25,5%** | **(26 414)** | **12,9%** | **(118 648)** | **57,8%** | **(38 270)** | **70,5%** | **(31,0%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **78 464** | **5 739** | **170 136** | **216,8%** | **49 086** | **62,6%** | **68 349** | **1 190,9%** | **287 571** | **5 010,5%** | **118 660** | **767,6%** | **(42,4%)** |
| Cash/cash equivalents at the year begin: | 1 185 935 | 1 185 935 | 1 013 940 | 85,5% | 1 184 077 | 99,8% | 1 233 162 | 104,0% | 1 013 940 | 85,5% | 1 165 468 | 100,0% | 5,8% |
| Cash/cash equivalents at the year end: | **1 264 399** | **1 191 674** | **1 184 077** | **93,6%** | **1 233 162** | **97,5%** | **1 301 511** | **109,2%** | **1 301 511** | **109,2%** | **1 284 128** | **132,6%** | **1,4%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 2 | 100,0% | 2 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 11 547 | 3,0% | 7 507 | 2,0% | 8 778 | 2,3% | 351 125 | 92,7% | 378 957 | 49,2% | (0) | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 736 | 1,8% | 2 360 | 1,5% | 2 235 | 1,4% | 147 816 | 95,3% | 155 147 | 20,1% | (0) | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 3 484 | 9,8% | - | - | - | - | 32 150 | 90,2% | 35 634 | 4,6% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 148 | 1,7% | 3 111 | 1,7% | 3 052 | 1,7% | 171 623 | 94,9% | 180 933 | 23,5% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 291 | 1,5% | 255 | 1,3% | 246 | 1,2% | 19 241 | 96,0% | 20 034 | 2,6% | (2 773) | (13,8%) | - | - |
| **Total By Income Source** | **21 206** | **2,8%** | **13 233** | **1,7%** | **14 311** | **1,9%** | **721 957** | **93,7%** | **770 708** | **100,0%** | **(2 773)** | **(,4%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 4 660 | 2,8% | 3 722 | 2,2% | 5 054 | 3,0% | 154 361 | 92,0% | 167 796 | 21,8% | (205) | (,1%) | - | - |
| Commercial | 7 101 | 4,6% | 3 312 | 2,2% | 3 222 | 2,1% | 140 394 | 91,1% | 154 029 | 20,0% | (858) | (,6%) | - | - |
| Households | 9 446 | 2,1% | 6 200 | 1,4% | 6 035 | 1,3% | 427 202 | 95,2% | 448 883 | 58,2% | (1 710) | (,4%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **21 206** | **2,8%** | **13 233** | **1,7%** | **14 311** | **1,9%** | **721 957** | **93,7%** | **770 708** | **100,0%** | **(2 773)** | **(,4%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 256 | 100,0% | - | - | - | - | - | - | 256 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **256** | **100,0%** | **-** | **-** | **-** | **-** | **-** | **-** | **256** | **100,0%** |

### Contact Details



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



Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: MAKHADO (LIM344)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **1 554 993** | **1 658 807** | **427 654** | **27,5%** | **340 580** | **21,9%** | **333 843** | **20,1%** | **1 102 077** | **66,4%** | **325 277** | **71,1%** | **2,6%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 619 883 | 700 683 | 152 725 | 24,6% | 115 592 | 18,6% | 133 059 | 19,0% | 401 376 | 57,3% | 134 879 | 66,7% | (1,3%) |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 16 638 | 16 638 | 8 085 | 48,6% | 4 085 | 24,6% | 4 369 | 26,3% | 16 539 | 99,4% | 3 886 | 75,7% | 12,4% |
| Sale of Goods and Rendering of Services | 2 876 | 3 219 | 263 | 9,2% | 220 | 7,7% | 262 | 8,1% | 745 | 23,2% | 411 | 73,5% | (36,4%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 12 748 | 15 511 | 3 854 | 30,2% | 4 067 | 31,9% | 4 294 | 27,7% | 12 215 | 78,8% | 2 286 | 71,3% | 87,8% |
| Interest earned from Current and Non Current Assets | 4 398 | 2 858 | 1 055 | 24,0% | 372 | 8,5% | 453 | 15,9% | 1 881 | 65,8% | 367 | 63,8% | 23,5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 116 | 116 | 32 | 28,0% | 32 | 28,0% | 32 | 28,0% | 97 | 83,9% | 32 | 87,5% | - |
| Rental from Fixed Assets | 432 | 1 105 | 552 | 127,7% | 246 | 56,9% | 224 | 20,3% | 1 022 | 92,4% | 78 | 74,6% | 186,1% |
| Licences or permits | 285 | 285 | 50 | 17,6% | 58 | 20,4% | 84 | 29,4% | 192 | 67,4% | 93 | 85,3% | (9,7%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 190 229 | 189 436 | 1 548 | ,8% | 2 599 | 1,4% | 16 288 | 8,6% | 20 435 | 10,8% | 12 552 | 7,5% | 29,8% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 132 051 | 132 051 | 32 819 | 24,9% | 32 955 | 25,0% | 32 922 | 24,9% | 98 696 | 74,7% | 29 876 | 73,3% | 10,2% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 4 991 | 4 991 | 628 | 12,6% | 377 | 7,6% | 2 052 | 41,1% | 3 057 | 61,2% | 3 668 | 99,8% | (44,0%) |
| Licences or permits | 3 810 | 4 138 | 983 | 25,8% | 1 047 | 27,5% | 1 121 | 27,1% | 3 151 | 76,2% | 1 075 | 78,9% | 4,2% |
| Transfer and subsidies - Operational | 529 842 | 559 342 | 218 240 | 41,2% | 171 757 | 32,4% | 131 725 | 23,5% | 521 722 | 93,3% | 129 044 | 100,2% | 2,1% |
| Interest Receivables | 36 696 | 27 985 | 6 819 | 18,6% | 6 965 | 19,0% | 7 166 | 25,6% | 20 949 | 74,9% | 7 030 | 58,6% | 1,9% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | 450 | - | - | 207 | - | (207) | (46,0%) | - | - | - | - | (100,0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 362 362** | **1 511 786** | **313 897** | **23,0%** | **348 995** | **25,6%** | **395 206** | **26,1%** | **1 058 098** | **70,0%** | **368 142** | **75,5%** | **7,4%** |
| Employee related costs | 400 677 | 428 724 | 94 173 | 23,5% | 120 885 | 30,2% | 109 246 | 25,5% | 324 303 | 75,6% | 108 021 | 78,9% | 1,1% |
| Remuneration of councillors | 34 781 | 34 781 | 7 402 | 21,3% | 7 439 | 21,4% | 8 338 | 24,0% | 23 180 | 66,6% | 7 685 | 69,6% | 8,5% |
| Bulk purchases - electricity | 415 335 | 480 797 | 114 128 | 27,5% | 72 626 | 17,5% | 138 713 | 28,9% | 325 466 | 67,7% | 139 555 | 80,7% | (,6%) |
| Inventory consumed | 53 263 | 54 193 | 10 369 | 19,5% | 11 621 | 21,8% | 13 302 | 24,5% | 35 291 | 65,1% | 16 012 | 72,1% | (16,9%) |
| Debt impairment | 38 231 | 44 099 | - | - | 43 911 | 114,9% | 13 096 | 29,7% | 57 007 | 129,3% | 9 602 | 83,1% | 36,4% |
| Depreciation, Amortisation and Impairment | 167 185 | 167 185 | 30 562 | 18,3% | 30 854 | 18,5% | 51 943 | 31,1% | 113 359 | 67,8% | 37 838 | 71,0% | 37,3% |
| Interest,Dividends and Rent on Land | 20 058 | 20 660 | 59 | ,3% | 1 952 | 9,7% | 2 418 | 11,7% | 4 430 | 21,4% | 5 809 | 30,2% | (58,4%) |
| Contracted services | 165 910 | 197 710 | 39 170 | 23,6% | 45 558 | 27,5% | 35 848 | 18,1% | 120 576 | 61,0% | 35 724 | 74,7% | ,3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 3 878 | 714 | 289 | 7,4% | 231 | 6,0% | (520) | (72,8%) | 0 | - | (2 163) | - | (76,0%) |
| Operational Cost and Other Cost | 63 045 | 67 924 | 17 746 | 28,1% | 13 918 | 22,1% | 22 821 | 33,6% | 54 485 | 80,2% | 10 059 | 57,3% | 126,9% |
| Disposal of Fixed and Intangible Assets | - | 15 000 | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **192 631** | **147 022** | **113 757** | | **(8 415)** | | **(61 362)** | | **43 979** | | **(42 865)** | | |
| Transfers and subsidies - capital (monetary allocations) | 121 018 | 125 562 | 28 207 | 23,3% | 42 564 | 35,2% | 17 887 | 14,2% | 88 659 | 70,6% | 16 506 | 92,7% | 8,4% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **313 649** | **272 584** | **141 964** | | **34 149** | | **(43 475)** | | **132 638** | | **(26 358)** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **313 649** | **272 584** | **141 964** | | **34 149** | | **(43 475)** | | **132 638** | | **(26 358)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **313 649** | **272 584** | **141 964** | | **34 149** | | **(43 475)** | | **132 638** | | **(26 358)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **313 649** | **272 584** | **141 964** | | **34 149** | | **(43 475)** | | **132 638** | | **(26 358)** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **272 155** | **271 545** | **63 586** | **23,4%** | **58 126** | **21,4%** | **30 940** | **11,4%** | **152 652** | **56,2%** | **48 120** | **78,0%** | **(35,7%)** |
| National Government | 121 018 | 125 562 | 28 800 | 23,8% | 31 731 | 26,2% | 20 091 | 16,0% | 80 622 | 64,2% | 13 729 | 72,7% | 46,3% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **121 018** | **125 562** | **28 800** | **23,8%** | **31 731** | **26,2%** | **20 091** | **16,0%** | **80 622** | **64,2%** | **13 729** | **72,7%** | **46,3%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 151 137 | 145 983 | 34 787 | 23,0% | 26 396 | 17,5% | 10 848 | 7,4% | 72 031 | 49,3% | 34 391 | 82,5% | (68,5%) |
| **Capital Expenditure Functional** | **272 155** | **271 545** | **65 866** | **24,2%** | **57 812** | **21,2%** | **28 979** | **10,7%** | **152 658** | **56,2%** | **46 542** | **78,9%** | **(37,7%)** |
| **Municipal governance and administration** | **31 471** | **38 643** | **5 551** | **17,6%** | **4 289** | **13,6%** | **7 459** | **19,3%** | **17 299** | **44,8%** | **7 162** | **79,7%** | **4,2%** |
| Executive and Council | - | - | - | - | - | - | 1 629 | - | 1 629 | - | 4 092 | 572,4% | (60,2%) |
| Finance and administration | 31 471 | 38 643 | 5 551 | 17,6% | 4 289 | 13,6% | 5 830 | 15,1% | 15 669 | 40,5% | 3 070 | 58,3% | 89,9% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **2 240** | **3 431** | **790** | **35,2%** | **431** | **19,2%** | **136** | **4,0%** | **1 356** | **39,5%** | **707** | **84,4%** | **(80,7%)** |
| Community and Social Services | - | 396 | - | - | 396 | - | 44 | 11,1% | 440 | 111,1% | - | 734,2% | (100,0%) |
| Sport And Recreation | 2 240 | 3 035 | 790 | 35,2% | 34 | 1,5% | 92 | 3,0% | 916 | 30,2% | 707 | 79,2% | (87,0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **178 143** | **175 865** | **54 783** | **30,8%** | **43 861** | **24,6%** | **16 793** | **9,5%** | **115 437** | **65,6%** | **35 949** | **81,0%** | **(53,3%)** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 178 143 | 175 865 | 54 783 | 30,8% | 43 861 | 24,6% | 16 793 | 9,5% | 115 437 | 65,6% | 35 949 | 81,0% | (53,3%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **60 301** | **53 606** | **4 743** | **7,9%** | **9 232** | **15,3%** | **4 591** | **8,6%** | **18 566** | **34,6%** | **2 724** | **70,4%** | **68,5%** |
| Energy sources | 57 231 | 51 156 | 4 743 | 8,3% | 9 232 | 16,1% | 4 591 | 9,0% | 18 566 | 36,3% | 4 184 | 71,5% | 9,7% |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 3 070 | 2 450 | - | - | - | - | - | - | - | - | (1 460) | (32,0%) | (100,0%) |
| **Other** | - | - | - | - | - | - | - | - | - | - | - | - | - |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 500 455** | **1 610 968** | **467 929** | **31,2%** | **422 747** | **28,2%** | **467 678** | **29,0%** | **1 358 353** | **84,3%** | **344 795** | **83,4%** | **35,6%** |
| Property rates | 120 166 | 120 166 | 26 994 | 22,5% | 34 335 | 28,6% | 30 801 | 25,6% | 92 129 | 76,7% | 32 709 | 91,3% | (5,8%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 579 234 | 652 761 | 129 591 | 22,4% | 140 980 | 24,3% | 134 669 | 20,6% | 405 240 | 62,1% | 135 852 | 80,6% | (,9%) |
| Other revenue | 130 500 | 133 440 | 10 292 | 7,9% | 16 173 | 12,4% | 63 544 | 47,6% | 90 009 | 67,5% | 19 480 | 23,1% | 226,2% |
| Transfers and Subsidies - Operational | 529 842 | 559 342 | 219 562 | 41,4% | 172 476 | 32,6% | 161 736 | 28,9% | 553 774 | 99,0% | 131 232 | 100,0% | 23,2% |
| Transfers and Subsidies - Capital | 121 018 | 125 562 | 49 434 | 40,8% | 34 744 | 28,7% | 43 910 | 35,0% | 128 088 | 102,0% | 14 089 | 99,2% | 211,7% |
| Interest | 19 696 | 19 696 | 32 057 | 162,8% | 24 039 | 122,0% | 33 017 | 167,6% | 89 113 | 452,4% | 11 434 | 72,2% | 188,8% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(1 207 728)** | **(1 326 120)** | **(443 993)** | **36,8%** | **(240 187)** | **19,9%** | **(510 226)** | **38,5%** | **(1 194 405)** | **90,1%** | **(427 906)** | **100,4%** | **19,2%** |
| Suppliers and employees | (1 207 728) | (1 326 120) | (443 993) | 36,8% | (240 181) | 19,9% | (510 223) | 38,5% | (1 194 396) | 90,1% | (427 898) | 100,4% | 19,2% |
| Finance charges | (0) | - | - | - | (6) | 86 000,0% | (3) | - | (9) | - | (8) | - | (61,4%) |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **292 727** | **284 848** | **23 936** | **8,2%** | **182 560** | **62,4%** | **(42 548)** | **(14,9%)** | **163 948** | **57,6%** | **(83 111)** | **26,0%** | **(48,8%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(272 155)** | **(271 545)** | **(103 141)** | **37,9%** | **(58 192)** | **21,4%** | **(28 733)** | **10,6%** | **(190 066)** | **70,0%** | **(49 854)** | **87,2%** | **(42,4%)** |
| Capital assets | (272 155) | (271 545) | (103 141) | 37,9% | (58 192) | 21,4% | (28 733) | 10,6% | (190 066) | 70,0% | (49 854) | 87,2% | (42,4%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(272 155)** | **(271 545)** | **(103 141)** | **37,9%** | **(58 192)** | **21,4%** | **(28 733)** | **10,6%** | **(190 066)** | **70,0%** | **(49 854)** | **87,2%** | **(42,4%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **20 573** | **13 302** | **(79 205)** | **(385,0%)** | **124 368** | **604,5%** | **(71 281)** | **(535,9%)** | **(26 117)** | **(196,3%)** | **(132 964)** | **(159,4%)** | **(46,4%)** |
| Cash/cash equivalents at the year begin: | 40 168 | 19 589 | 19 475 | 48,5% | (67 743) | (168,7%) | 56 625 | 289,1% | 19 475 | 99,4% | 17 399 | 127,3% | 225,5% |
| Cash/cash equivalents at the year end: | **60 741** | **32 891** | **(67 743)** | **(111,5%)** | **56 625** | **93,2%** | **(14 656)** | **(44,6%)** | **(14 656)** | **(44,6%)** | **(115 566)** | **(120,6%)** | **(87,3%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 30 795 | 19,7% | 2 991 | 1,9% | 2 528 | 1,6% | 119 652 | 76,7% | 155 966 | 25,3% | (14) | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 7 703 | 3,8% | 3 560 | 1,7% | 3 184 | 1,6% | 189 171 | 92,9% | 203 618 | 33,0% | (244) | (,1%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 276 | 3,1% | 565 | 1,4% | 510 | 1,3% | 38 307 | 94,2% | 40 657 | 6,6% | (255) | (,6%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 822 | 1,8% | 3 788 | 1,8% | 3 736 | 1,7% | 204 597 | 94,7% | 215 944 | 35,0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 1 274 | 100,0% | 1 274 | ,2% | (21) | (1,6%) | - | - |
| **Total By Income Source** | **43 596** | **7,1%** | **10 904** | **1,8%** | **9 958** | **1,6%** | **553 000** | **89,6%** | **617 458** | **100,0%** | **(533)** | **(,1%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 4 757 | 4,9% | 1 773 | 1,8% | 1 654 | 1,7% | 89 816 | 91,6% | 98 000 | 15,9% | - | - | - | - |
| Commercial | 28 584 | 12,4% | 4 786 | 2,1% | 3 938 | 1,7% | 192 994 | 83,8% | 230 302 | 37,3% | - | - | - | - |
| Households | 10 254 | 3,5% | 4 345 | 1,5% | 4 367 | 1,5% | 270 190 | 93,4% | 289 156 | 46,8% | (533) | (,2%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **43 596** | **7,1%** | **10 904** | **1,8%** | **9 958** | **1,6%** | **553 000** | **89,6%** | **617 458** | **100,0%** | **(533)** | **(,1%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 38 912 | 100,0% | - | - | - | - | 0 | - | 38 912 | 88,6% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 3 410 | 68,2% | 124 | 2,5% | - | - | 1 465 | 29,3% | 4 999 | 11,4% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **42 321** | **96,4%** | **124** | **,3%** | **-** | **-** | **1 465** | **3,3%** | **43 910** | **100,0%** |

### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: COLLINS CHABANE (LIM345)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **655 349** | **761 831** | **236 793** | **36,1%** | **52 770** | **8,1%** | **134 783** | **17,7%** | **424 347** | **55,7%** | **177 670** | **91,7%** | **(24,1%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 5 318 | 6 403 | 1 600 | 30,1% | 1 589 | 29,9% | 1 601 | 25,0% | 4 790 | 74,8% | 1 441 | 82,5% | 11,1% |
| Sale of Goods and Rendering of Services | 47 427 | 157 787 | 629 | 1,3% | 11 147 | 23,5% | 397 | ,3% | 12 172 | 7,7% | 2 070 | 3,5% | (80,8%) |
| Agency services | 5 396 | 6 001 | 1 358 | 25,2% | 1 246 | 23,1% | 796 | 13,3% | 3 400 | 56,7% | 692 | 52,7% | 14,9% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 2 101 | 2 101 | 676 | 32,2% | 706 | 33,6% | 737 | 35,1% | 2 119 | 100,8% | 577 | 36,1% | 27,7% |
| Interest earned from Current and Non Current Assets | 12 870 | 6 191 | 1 061 | 8,2% | - | - | 3 682 | 59,5% | 4 743 | 76,6% | (22 437) | 68,5% | (116,4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 420 | 530 | 88 | 20,9% | 20 915 | 4 984,2% | (20 747) | (3 913,2%) | 255 | 48,1% | 223 | 132,3% | (9 421,0%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | 99 | - | (100,0%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 39 066 | 39 066 | 10 416 | 26,7% | 10 101 | 25,9% | 10 945 | 28,0% | 31 463 | 80,5% | 9 826 | 78,5% | 11,4% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 350 | 1 350 | 221 | 16,4% | 332 | 24,6% | 902 | 66,8% | 1 456 | 107,8% | 290 | 72,4% | 211,1% |
| Licences or permits | 6 501 | 7 502 | 1 710 | 26,3% | 1 165 | 17,9% | 1 149 | 15,3% | 4 024 | 53,6% | 1 254 | 65,8% | (8,4%) |
| Transfer and subsidies - Operational | 519 025 | 519 025 | 214 548 | 41,3% | 990 | ,2% | 130 475 | 25,1% | 346 014 | 66,7% | 179 383 | 99,0% | (27,3%) |
| Interest Receivables | 15 874 | 15 874 | 4 484 | 28,2% | 4 580 | 28,9% | 4 846 | 30,5% | 13 910 | 87,6% | 4 230 | 66,4% | 14,6% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | 22 | - | (100,0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **545 600** | **640 035** | **154 901** | **28,4%** | **112 155** | **20,6%** | **134 956** | **21,1%** | **402 012** | **62,8%** | **138 245** | **65,9%** | **(2,4%)** |
| Employee related costs | 173 224 | 172 237 | 40 585 | 23,4% | 41 631 | 24,0% | 42 363 | 24,6% | 124 579 | 72,3% | 38 400 | 72,7% | 10,3% |
| Remuneration of councillors | 32 742 | 32 556 | 7 531 | 23,0% | 7 527 | 23,0% | 8 369 | 25,7% | 23 427 | 72,0% | 7 770 | 73,2% | 7,7% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 12 196 | 12 589 | 2 761 | 22,6% | 2 355 | 19,3% | 3 116 | 24,8% | 8 232 | 65,4% | 2 325 | 63,6% | 34,0% |
| Debt impairment | 14 042 | 14 042 | - | - | - | - | 2 338 | 16,7% | 2 338 | 16,7% | - | ,9% | (100,0%) |
| Depreciation, Amortisation and Impairment | 80 093 | 78 093 | 16 538 | 20,6% | (12 214) | (15,2%) | 19 499 | 25,0% | 23 823 | 30,5% | 30 294 | 70,4% | (35,6%) |
| Interest,Dividends and Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 145 894 | 219 857 | 55 793 | 38,2% | 49 524 | 33,9% | 39 797 | 18,1% | 145 113 | 66,0% | 43 663 | 67,5% | (8,9%) |
| Transfers and subsidies | 13 292 | 14 012 | 5 147 | 38,7% | 3 043 | 22,9% | 2 503 | 17,9% | 10 692 | 76,3% | 4 739 | 70,5% | (47,2%) |
| Irrecoverable debts written off | - | 1 795 | 883 | - | 912 | - | (1 762) | (98,1%) | 33 | 1,9% | - | - | (100,0%) |
| Operational Cost and Other Cost | 74 120 | 94 856 | 25 663 | 34,6% | 19 379 | 26,1% | 18 732 | 19,7% | 63 774 | 67,2% | 11 054 | 68,1% | 69,5% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **109 748** | **121 795** | **81 892** | | **(59 385)** | | **(173)** | | **22 334** | | **39 425** | | |
| Transfers and subsidies - capital (monetary allocations) | 111 521 | 111 521 | 15 016 | 13,5% | 38 720 | 34,7% | 13 758 | 12,3% | 67 495 | 60,5% | - | 66,7% | (100,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **221 269** | **233 316** | **96 908** | | **(20 664)** | | **13 586** | | **89 829** | | **39 425** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **221 269** | **233 316** | **96 908** | | **(20 664)** | | **13 586** | | **89 829** | | **39 425** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **221 269** | **233 316** | **96 908** | | **(20 664)** | | **13 586** | | **89 829** | | **39 425** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **221 269** | **233 316** | **96 908** | | **(20 664)** | | **13 586** | | **89 829** | | **39 425** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **223 619** | **235 574** | **66 257** | **29,6%** | **76 768** | **34,3%** | **36 201** | **15,4%** | **179 226** | **76,1%** | **48 547** | **81,1%** | **(25,4%)** |
| National Government | 108 519 | 110 519 | 12 599 | 11,6% | 38 106 | 35,1% | 14 751 | 13,3% | 65 455 | 59,2% | (1 008) | 92,5% | (1 563,9%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **108 519** | **110 519** | **12 599** | **11,6%** | **38 106** | **35,1%** | **14 751** | **13,3%** | **65 455** | **59,2%** | **(1 008)** | **92,5%** | **(1 563,9%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 115 100 | 125 055 | 53 658 | 46,6% | 38 663 | 33,6% | 21 450 | 17,2% | 113 771 | 91,0% | 49 555 | 73,0% | (56,7%) |
| **Capital Expenditure Functional** | **223 119** | **235 574** | **66 257** | **29,7%** | **76 768** | **34,4%** | **36 201** | **15,4%** | **179 226** | **76,1%** | **48 547** | **81,1%** | **(25,4%)** |
| **Municipal governance and administration** | **25 500** | **32 206** | **8 806** | **34,5%** | **12 755** | **50,0%** | **1 932** | **6,0%** | **23 493** | **72,9%** | **12 935** | **80,0%** | **(85,1%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 25 500 | 32 206 | 8 806 | 34,5% | 12 755 | 50,0% | 1 932 | 6,0% | 23 493 | 72,9% | 12 935 | 80,0% | (85,1%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **36 117** | **35 647** | **6 183** | **17,1%** | **10 166** | **28,1%** | **4 223** | **11,8%** | **20 572** | **57,7%** | **14 538** | **90,7%** | **(71,0%)** |
| Community and Social Services | 13 000 | 10 583 | 4 210 | 32,4% | 5 473 | 42,1% | 1 125 | 10,6% | 10 809 | 102,1% | - | 40,7% | (100,0%) |
| Sport And Recreation | 22 317 | 24 264 | 1 973 | 8,8% | 4 693 | 21,0% | 2 803 | 11,6% | 9 469 | 39,0% | 14 538 | 108,4% | (80,7%) |
| Public Safety | 800 | 800 | - | - | - | - | 295 | 36,9% | 295 | 36,9% | - | - | (100,0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **150 889** | **157 108** | **50 895** | **33,7%** | **51 273** | **34,0%** | **28 880** | **18,4%** | **131 048** | **83,4%** | **19 188** | **79,0%** | **50,5%** |
| Planning and Development | 6 200 | 4 490 | 3 290 | 53,1% | - | - | - | - | 3 290 | 73,3% | - | 66,7% | - |
| Road Transport | 144 689 | 152 618 | 47 605 | 32,9% | 51 273 | 35,4% | 28 880 | 18,9% | 127 758 | 83,7% | 19 188 | 79,1% | 50,5% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **10 613** | **10 613** | **373** | **3,5%** | **2 574** | **24,3%** | **1 165** | **11,0%** | **4 113** | **38,8%** | **1 887** | **79,7%** | **(38,2%)** |
| Energy sources | 9 613 | 9 613 | 373 | 3,9% | 2 574 | 26,8% | 1 165 | 12,1% | 4 113 | 42,8% | 1 887 | 79,7% | (38,2%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 1 000 | 1 000 | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **749 856** | **856 338** | **280 203** | **37,4%** | **52 623** | **7,0%** | **206 028** | **24,1%** | **538 854** | **62,9%** | **161 466** | **103,1%** | **27,6%** |
| Property rates | 14 180 | 14 180 | 3 228 | 22,8% | 3 836 | 27,1% | 2 764 | 19,5% | 9 829 | 69,3% | 2 761 | 72,1% | ,1% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 1 862 | 2 947 | 629 | 33,8% | 631 | 33,9% | 559 | 19,0% | 1 818 | 61,7% | 619 | 107,6% | (9,7%) |
| Other revenue | 90 399 | 202 475 | 1 675 | 1,9% | 36 536 | 40,4% | 8 443 | 4,2% | 46 655 | 23,0% | 613 | 79,4% | 1 276,8% |
| Transfers and Subsidies - Operational | 519 025 | 519 025 | 233 670 | 45,0% | 11 619 | 2,2% | 147 791 | 28,5% | 393 081 | 75,7% | 141 303 | 110,5% | 4,6% |
| Transfers and Subsidies - Capital | 111 521 | 111 521 | 41 000 | 36,8% | - | - | 46 471 | 41,7% | 87 471 | 78,4% | 15 000 | 89,6% | 209,8% |
| Interest | 12 870 | 6 191 | - | - | - | - | - | - | - | - | 1 169 | 24,9% | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(440 074)** | **(549 538)** | **(102 110)** | **23,2%** | **(80 120)** | **18,2%** | **(68 910)** | **12,5%** | **(251 141)** | **45,7%** | **(73 932)** | **57,4%** | **(6,8%)** |
| Suppliers and employees | (440 074) | (535 556) | (102 110) | 23,2% | (80 120) | 18,2% | (68 910) | 12,9% | (251 141) | 46,9% | (73 932) | 59,2% | (6,8%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | (13 982) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **309 782** | **306 800** | **178 093** | **57,5%** | **(27 497)** | **(8,9%)** | **137 118** | **44,7%** | **287 713** | **93,8%** | **87 534** | **208,8%** | **56,6%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(223 119)** | **(235 074)** | **(82 714)** | **37,1%** | **(87 624)** | **39,3%** | **(41 342)** | **17,6%** | **(211 680)** | **90,0%** | **(53 794)** | **92,0%** | **(23,1%)** |
| Capital assets | (223 119) | (235 074) | (82 714) | 37,1% | (87 624) | 39,3% | (41 342) | 17,6% | (211 680) | 90,0% | (53 794) | 92,0% | (23,1%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(223 119)** | **(235 074)** | **(82 714)** | **37,1%** | **(87 624)** | **39,3%** | **(41 342)** | **17,6%** | **(211 680)** | **90,0%** | **(53 794)** | **92,0%** | **(23,1%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **86 663** | **71 726** | **95 379** | **110,1%** | **(115 121)** | **(132,8%)** | **95 776** | **133,5%** | **76 033** | **106,0%** | **33 740** | **(950,2%)** | **183,9%** |
| Cash/cash equivalents at the year begin: | 96 354 | 96 354 | 148 455 | 154,1% | 243 739 | 253,0% | 128 617 | 133,5% | 148 455 | 154,1% | 401 591 | 202,6% | (68,0%) |
| Cash/cash equivalents at the year end: | **183 017** | **168 080** | **243 739** | **133,2%** | **128 617** | **70,3%** | **224 393** | **133,5%** | **224 393** | **133,5%** | **435 332** | **543,6%** | **(48,5%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 594 | 2,1% | 2 991 | 1,7% | 2 936 | 1,7% | 162 835 | 94,5% | 172 355 | 66,1% | (79 729) | (46,3%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 569 | 2,3% | 488 | 2,0% | 463 | 1,9% | 22 905 | 93,8% | 24 425 | 9,4% | (10 516) | (43,1%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 901 | 3,0% | 1 827 | 2,9% | 1 792 | 2,8% | 57 733 | 91,3% | 63 253 | 24,3% | (122 217) | (193,2%) | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 24 | 3,6% | 12 | 1,8% | 10 | 1,6% | 602 | 93,0% | 647 | ,2% | (9 166) | (1 415,6%) | - | - |
| **Total By Income Source** | **6 088** | **2,3%** | **5 318** | **2,0%** | **5 201** | **2,0%** | **244 075** | **93,6%** | **260 681** | **100,0%** | **(221 629)** | **(85,0%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 2 532 | 1,8% | 2 342 | 1,6% | 2 299 | 1,6% | 134 758 | 94,9% | 141 931 | 54,4% | (4 819) | (3,4%) | - | - |
| Commercial | 866 | 4,6% | 514 | 2,7% | 494 | 2,6% | 17 050 | 90,1% | 18 923 | 7,3% | (21 002) | (111,0%) | - | - |
| Households | 2 690 | 2,7% | 2 462 | 2,5% | 2 408 | 2,4% | 92 267 | 92,4% | 99 827 | 38,3% | (195 807) | (196,1%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **6 088** | **2,3%** | **5 318** | **2,0%** | **5 201** | **2,0%** | **244 075** | **93,6%** | **260 681** | **100,0%** | **(221 629)** | **(85,0%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 2 758 | 100,0% | 0 | - | 0 | - | 0 | - | 2 758 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **2 758** | **100,0%** | **0** | **-** | **0** | **-** | **0** | **-** | **2 758** | **100,0%** |

### Contact Details



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



Source Local Government Database

1. All figures in this report are unaudited.

**LIMPOPO: VHEMBE (DC34)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **2 539 032** | **2 588 675** | **813 002** | **32,0%** | **690 789** | **27,2%** | **528 349** | **20,4%** | **2 032 141** | **78,5%** | **550 981** | **78,3%** | **(4,1%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 760 132 | 772 897 | 96 997 | 12,8% | 96 592 | 12,7% | 66 568 | 8,6% | 260 157 | 33,7% | 110 286 | 34,2% | (39,6%) |
| Service charges - Waste Water Management | 26 | 26 | 10 | 37,4% | 10 | 38,4% | 6 | 22,7% | 25 | 98,5% | 6 | 133,2% | (1,8%) |
| Service charges - Waste Management | 635 | 635 | 101 | 16,0% | 111 | 17,5% | 136 | 21,4% | 348 | 54,9% | 69 | 58,9% | 97,8% |
| Sale of Goods and Rendering of Services | 3 111 | 2 841 | 363 | 11,7% | 504 | 16,2% | 460 | 16,2% | 1 327 | 46,7% | 1 415 | 184,4% | (67,5%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | 46 120 | 32 174 | 7 832 | 17,0% | 6 018 | 13,0% | 6 024 | 18,7% | 19 873 | 61,8% | 8 126 | 68,4% | (25,9%) |
| Interest earned from Receivables | 113 750 | 144 126 | 34 167 | 30,0% | 33 831 | 29,7% | 34 959 | 24,3% | 102 957 | 71,4% | 29 291 | 68,9% | 19,3% |
| Interest earned from Current and Non Current Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | 2 311 | 0 | - | - | - | - | - | - | - | - | 0 | 150,2% | (100,0%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | 330 | 330 | 108 | 32,8% | 52 | 15,9% | 32 | 9,6% | 193 | 58,3% | 48 | 62,7% | (34,1%) |
| Transfer and subsidies - Operational | 1 612 617 | 1 635 646 | 673 423 | 41,8% | 553 671 | 34,3% | 420 166 | 25,7% | 1 647 260 | 100,7% | 401 697 | 100,3% | 4,6% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | 43 | - | (100,0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 978 300** | **2 838 912** | **390 758** | **19,8%** | **407 651** | **20,6%** | **433 284** | **15,3%** | **1 231 694** | **43,4%** | **351 783** | **55,8%** | **23,2%** |
| Employee related costs | 808 707 | 808 468 | 205 691 | 25,4% | 206 479 | 25,5% | 211 915 | 26,2% | 624 085 | 77,2% | 206 366 | 72,2% | 2,7% |
| Remuneration of councillors | 16 793 | 16 841 | 4 081 | 24,3% | 3 920 | 23,3% | 3 737 | 22,2% | 11 738 | 69,7% | 3 707 | 65,9% | ,8% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 236 795 | 651 844 | 20 098 | 8,5% | 30 304 | 12,8% | 50 835 | 7,8% | 101 237 | 15,5% | 2 812 | 3,7% | 1 708,0% |
| Debt impairment | 208 600 | 558 054 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 185 377 | 207 539 | 42 809 | 23,1% | 42 809 | 23,1% | 43 951 | 21,2% | 129 569 | 62,4% | 72 611 | 85,4% | (39,5%) |
| Interest,Dividends and Rent on Land | 1 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 332 920 | 397 137 | 76 249 | 22,9% | 77 020 | 23,1% | 73 954 | 18,6% | 227 223 | 57,2% | 43 372 | 66,3% | 70,5% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 5 215 | 5 215 | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 183 790 | 193 710 | 41 830 | 22,8% | 47 118 | 25,6% | 48 894 | 25,2% | 137 842 | 71,2% | 22 915 | 64,4% | 113,4% |
| Disposal of Fixed and Intangible Assets | 102 | 102 | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **560 732** | **(250 237)** | **422 244** | | **283 138** | | **95 065** | | **800 447** | | **199 199** | | |
| Transfers and subsidies - capital (monetary allocations) | 667 748 | 710 747 | 239 145 | 35,8% | 174 608 | 26,1% | 210 292 | 29,6% | 624 044 | 87,8% | 218 356 | 59,0% | (3,7%) |
| Transfers and subsidies - capital (in-kind) | 4 956 | 4 956 | - | - | - | - | - | - | - | - | 839 | 130,8% | (100,0%) |
| **Surplus/(Deficit) after capital transfers and contributions** | **1 233 435** | **465 466** | **661 388** | | **457 746** | | **305 357** | | **1 424 491** | | **418 394** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **1 233 435** | **465 466** | **661 388** | | **457 746** | | **305 357** | | **1 424 491** | | **418 394** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **1 233 435** | **465 466** | **661 388** | | **457 746** | | **305 357** | | **1 424 491** | | **418 394** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | 9 929 | 38 232 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **1 243 364** | **503 698** | **661 388** | | **457 746** | | **305 357** | | **1 424 491** | | **418 394** | | |
| | | | | - | | - | | - | | - | | - | - |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **786 704** | **826 944** | **211 707** | **26,9%** | **170 421** | **21,7%** | **199 902** | **24,2%** | **582 030** | **70,4%** | **118 243** | **56,1%** | **69,1%** |
| National Government | 667 748 | 710 748 | 207 952 | 31,1% | 151 856 | 22,7% | 187 062 | 26,3% | 546 870 | 76,9% | 119 713 | 59,9% | 56,3% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **667 748** | **710 748** | **207 952** | **31,1%** | **151 856** | **22,7%** | **187 062** | **26,3%** | **546 870** | **76,9%** | **119 713** | **59,9%** | **56,3%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 118 956 | 116 197 | 3 755 | 3,2% | 18 565 | 15,6% | 12 840 | 11,1% | 35 160 | 30,3% | (1 470) | 39,7% | (973,5%) |
| **Capital Expenditure Functional** | **786 704** | **826 944** | **211 707** | **26,9%** | **170 421** | **21,7%** | **199 902** | **24,2%** | **582 030** | **70,4%** | **118 243** | **56,1%** | **69,1%** |
| **Municipal governance and administration** | **43 202** | **40 063** | **16** | **-** | **61** | **,1%** | **4 528** | **11,3%** | **4 605** | **11,5%** | **2 503** | **56,8%** | **80,9%** |
| Executive and Council | 30 | 130 | - | - | - | - | - | - | - | - | - | 57,6% | - |
| Finance and administration | 41 383 | 37 383 | 16 | - | 61 | ,1% | 4 528 | 12,1% | 4 605 | 12,3% | 2 503 | 58,3% | 80,9% |
| Internal audit | 1 789 | 2 550 | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **5 207** | **377** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **8** | **101,7%** | **(100,0%)** |
| Community and Social Services | 377 | 377 | - | - | - | - | - | - | - | - | 8 | 101,7% | (100,0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 4 830 | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **15 234** | **4 006** | **1 705** | **11,2%** | **-** | **-** | **-** | **-** | **1 705** | **42,6%** | **8 465** | **59,7%** | **(100,0%)** |
| Planning and Development | 2 895 | 4 006 | 1 705 | 58,9% | - | - | - | - | 1 705 | 42,6% | - | 46,0% | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | 12 339 | - | - | - | - | - | - | - | - | - | 8 465 | 68,8% | (100,0%) |
| **Trading Services** | **723 060** | **782 498** | **209 986** | **29,0%** | **170 360** | **23,6%** | **195 373** | **25,0%** | **575 720** | **73,6%** | **107 266** | **55,9%** | **82,1%** |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | 721 860 | 781 298 | 209 986 | 29,1% | 170 360 | 23,6% | 195 373 | 25,0% | 575 720 | 73,7% | 105 930 | 54,1% | 84,4% |
| Waste Water Management | 1 200 | 1 200 | - | - | - | - | - | - | - | - | 1 336 | 84,3% | (100,0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **2 666 778** | **2 720 395** | **1 055 910** | **39,6%** | **720 938** | **27,0%** | **643 412** | **23,7%** | **2 420 260** | **89,0%** | **570 241** | **88,4%** | **12,8%** |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 191 062 | 194 541 | 15 060 | 7,9% | 17 619 | 9,2% | 15 588 | 8,0% | 48 268 | 24,8% | 17 925 | 34,3% | (13,0%) |
| Other revenue | 149 127 | 147 180 | 2 283 | 1,5% | 4 502 | 3,0% | 207 | ,1% | 6 992 | 4,8% | 2 323 | 79,1% | (91,1%) |
| Transfers and Subsidies - Operational | 1 612 722 | 1 635 751 | 997 211 | 61,8% | 664 982 | 41,2% | 543 478 | 33,2% | 2 205 671 | 134,8% | 501 867 | 131,3% | 8,3% |
| Transfers and Subsidies - Capital | 667 748 | 710 747 | 33 525 | 5,0% | 30 000 | 4,5% | 78 115 | 11,0% | 141 640 | 19,9% | 40 000 | 16,2% | 95,3% |
| Interest | 46 120 | 32 174 | 7 832 | 17,0% | 3 834 | 8,3% | 6 024 | 18,7% | 17 689 | 55,0% | 8 126 | 32,0% | (25,9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(1 554 672)** | **(2 071 140)** | **(225 975)** | **14,5%** | **(207 241)** | **13,3%** | **(234 020)** | **11,3%** | **(667 235)** | **32,2%** | **(192 624)** | **42,4%** | **21,5%** |
| Suppliers and employees | (1 554 671) | (2 071 139) | (225 975) | 14,5% | (207 241) | 13,3% | (234 020) | 11,3% | (667 235) | 32,2% | (192 624) | 42,4% | 21,5% |
| Finance charges | (1) | (1) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **1 112 107** | **649 254** | **829 935** | **74,6%** | **513 697** | **46,2%** | **409 392** | **63,1%** | **1 753 025** | **270,0%** | **377 617** | **146,5%** | **8,4%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(708 034)** | **(748 274)** | **(268 683)** | **37,9%** | **(185 777)** | **26,2%** | **(190 355)** | **25,4%** | **(644 815)** | **86,2%** | **(136 868)** | **75,0%** | **39,1%** |
| Capital assets | (708 034) | (748 274) | (268 683) | 37,9% | (185 777) | 26,2% | (190 355) | 25,4% | (644 815) | 86,2% | (136 868) | 75,0% | 39,1% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(708 034)** | **(748 274)** | **(268 683)** | **37,9%** | **(185 777)** | **26,2%** | **(190 355)** | **25,4%** | **(644 815)** | **86,2%** | **(136 868)** | **75,0%** | **39,1%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | **404 073** | **(99 020)** | **561 252** | **138,9%** | **327 920** | **81,2%** | **219 037** | **(221,2%)** | **1 108 209** | **(1 119,2%)** | **240 748** | **253,6%** | **(9,0%)** |
| Cash/cash equivalents at the year begin: | 420 928 | 420 928 | 64 860 | 15,4% | 628 496 | 149,3% | 988 668 | 234,9% | 64 860 | 15,4% | 1 444 833 | 99,6% | (31,6%) |
| Cash/cash equivalents at the year end: | 825 001 | 321 908 | 628 496 | 76,2% | 956 417 | 115,9% | 1 207 705 | 375,2% | 1 207 705 | 375,2% | 1 685 582 | 172,8% | (28,4%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 43 898 | 1,8% | 34 530 | 1,4% | 41 568 | 1,7% | 2 365 234 | 95,2% | 2 485 230 | 81,1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 633 | 1,4% | 1 576 | 1,4% | 1 555 | 1,4% | 109 632 | 95,8% | 114 396 | 3,7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 12 677 | 2,8% | 12 543 | 2,8% | 12 400 | 2,8% | 412 145 | 91,6% | 449 765 | 14,7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 4 | - | 16 | ,1% | 18 | ,1% | 13 907 | 99,7% | 13 944 | ,5% | - | - | - | - |
| **Total By Income Source** | **58 212** | **1,9%** | **48 665** | **1,6%** | **55 541** | **1,8%** | **2 900 917** | **94,7%** | **3 063 335** | **100,0%** | - | - | - | - |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 6 474 | 5,1% | 3 732 | 2,9% | 3 684 | 2,9% | 113 128 | 89,1% | 127 017 | 4,1% | - | - | - | - |
| Commercial | 4 998 | 1,9% | 4 811 | 1,8% | 4 761 | 1,8% | 249 791 | 94,5% | 264 361 | 8,6% | - | - | - | - |
| Households | 46 740 | 1,7% | 40 123 | 1,5% | 47 096 | 1,8% | 2 537 998 | 95,0% | 2 671 957 | 87,2% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **58 212** | **1,9%** | **48 665** | **1,6%** | **55 541** | **1,8%** | **2 900 917** | **94,7%** | **3 063 335** | **100,0%** | - | - | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 139 | 2,3% | 5 403 | 88,6% | 384 | 6,3% | 171 | 2,8% | 6 098 | 4,0% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 264 | ,2% | - | - | - | - | 147 197 | 99,8% | 147 461 | 96,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **404** | **,3%** | **5 403** | **3,5%** | **384** | **,3%** | **147 368** | **96,0%** | **153 559** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Zwannda Norman Kutama | 015 960 2009 |
| Chief Financial Officer | Ms Masana Chauke | 015 960 2046 |

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: BLOUBERG (LIM351)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **417 212** | **425 035** | **184 279** | **44,2%** | **99 138** | **23,8%** | **88 739** | **20,9%** | **372 156** | **87,6%** | **85 972** | **75,9%** | **3,2%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 61 323 | 59 583 | 9 971 | 16,3% | 10 442 | 17,0% | 11 882 | 19,9% | 32 295 | 54,2% | 12 964 | 60,5% | (8,3%) |
| Service charges - Water | - | - | - | - | 3 | - | (14) | - | (11) | - | (297) | - | (95,1%) |
| Service charges - Waste Water Management | - | - | 3 | - | 4 | - | (14) | - | (7) | - | (113) | - | (87,3%) |
| Service charges - Waste Management | 3 250 | 2 795 | 587 | 18,1% | 673 | 20,7% | 592 | 21,2% | 1 852 | 66,3% | 600 | 66,9% | (1,2%) |
| Sale of Goods and Rendering of Services | 395 | 214 | 477 | 120,7% | 66 | 16,7% | 124 | 57,9% | 667 | 312,4% | 174 | 95,7% | (28,9%) |
| Agency services | 150 | 150 | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 201 | 1 651 | 604 | 50,3% | 611 | 50,9% | 606 | 36,7% | 1 820 | 110,3% | 516 | 125,6% | 17,4% |
| Interest earned from Current and Non Current Assets | 11 550 | 11 550 | 77 | ,7% | 245 | 2,1% | 3 082 | 26,7% | 3 404 | 29,5% | 1 365 | 58,8% | 125,8% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 1 593 | 2 093 | 260 | 16,3% | 217 | 13,6% | 234 | 11,2% | 712 | 34,0% | 1 906 | 159,8% | (87,7%) |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | 5 476 | 4 164 | 174 | 3,2% | 290 | 5,3% | 30 | ,7% | 493 | 11,8% | 299 | 17,0% | (90,1%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 525 | 7 809 | 0 | - | - | - | 3 794 | 48,6% | 3 794 | 48,6% | - | - | (100,0%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 76 395 | 80 390 | 67 249 | 88,0% | 2 723 | 3,6% | 5 657 | 7,0% | 75 629 | 94,1% | 3 011 | 13,0% | 87,8% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 287 | 2 232 | 129 | 5,6% | 79 | 3,4% | 124 | 5,5% | 331 | 14,8% | 60 | 13,3% | 106,9% |
| Licences or permits | - | - | 334 | - | 600 | - | 408 | - | 1 341 | - | 203 | - | 101,2% |
| Transfer and subsidies - Operational | 249 480 | 250 203 | 103 989 | 41,7% | 82 695 | 33,1% | 61 830 | 24,7% | 248 514 | 99,3% | 64 866 | 99,8% | (4,7%) |
| Interest Receivables | 1 587 | 2 200 | 426 | 26,8% | 490 | 30,9% | 405 | 18,4% | 1 321 | 60,0% | 418 | 79,3% | (3,2%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **400 488** | **473 637** | **84 639** | **21,1%** | **87 271** | **21,8%** | **80 026** | **16,9%** | **251 936** | **53,2%** | **76 557** | **50,2%** | **4,5%** |
| Employee related costs | 151 448 | 150 098 | 36 904 | 24,4% | 36 567 | 24,1% | 38 580 | 25,7% | 112 051 | 74,7% | 34 963 | 57,4% | 10,3% |
| Remuneration of councillors | 22 966 | 22 966 | 4 722 | 20,6% | 4 838 | 21,1% | 4 838 | 21,1% | 14 398 | 62,7% | 4 797 | 50,6% | ,9% |
| Bulk purchases - electricity | 67 275 | 67 175 | 13 003 | 19,3% | 16 108 | 23,9% | 14 604 | 21,7% | 43 715 | 65,1% | 16 704 | 78,2% | (12,6%) |
| Inventory consumed | 2 651 | 2 052 | 691 | 26,1% | 297 | 11,2% | 352 | 17,2% | 1 340 | 65,3% | 1 055 | 130,4% | (66,7%) |
| Debt impairment | 17 483 | 54 756 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 34 988 | 62 464 | - | - | - | - | - | - | - | - | - | - | - |
| Interest,Dividends and Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 42 645 | 51 599 | 12 161 | 28,5% | 11 373 | 26,7% | 9 405 | 18,2% | 32 939 | 63,8% | 9 182 | 57,5% | 2,4% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 61 031 | 62 527 | 17 158 | 28,1% | 18 087 | 29,6% | 12 247 | 19,6% | 47 492 | 76,0% | 9 855 | 61,3% | 24,3% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **16 724** | **(48 602)** | **99 641** | | **11 867** | | **8 712** | | **120 220** | | **9 415** | | |
| Transfers and subsidies - capital (monetary allocations) | 70 241 | 78 408 | 21 420 | 30,5% | 11 343 | 16,1% | 10 077 | 12,9% | 42 840 | 54,6% | 63 218 | 56,8% | (84,1%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **86 965** | **29 806** | **121 061** | | **23 210** | | **18 789** | | **163 060** | | **72 632** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **86 965** | **29 806** | **121 061** | | **23 210** | | **18 789** | | **163 060** | | **72 632** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **86 965** | **29 806** | **121 061** | | **23 210** | | **18 789** | | **163 060** | | **72 632** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **86 965** | **29 806** | **121 061** | | **23 210** | | **18 789** | | **163 060** | | **72 632** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **86 965** | **98 205** | **20 590** | **23,7%** | **17 859** | **20,5%** | **13 454** | **13,7%** | **51 904** | **52,9%** | **34 387** | **44,0%** | **(60,9%)** |
| National Government | 67 565 | 78 408 | 15 671 | 23,2% | 14 831 | 22,0% | 6 750 | 8,6% | 37 252 | 47,5% | 27 459 | 45,3% | (75,4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **67 565** | **78 408** | **15 671** | **23,2%** | **14 831** | **22,0%** | **6 750** | **8,6%** | **37 252** | **47,5%** | **27 459** | **45,3%** | **(75,4%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 19 400 | 19 797 | 4 919 | 25,4% | 3 028 | 15,6% | 6 705 | 33,9% | 14 651 | 74,0% | 6 928 | 36,0% | (3,2%) |
| **Capital Expenditure Functional** | **86 965** | **98 205** | **20 590** | **23,7%** | **17 859** | **20,5%** | **13 454** | **13,7%** | **51 904** | **52,9%** | **34 387** | **44,0%** | **(60,9%)** |
| **Municipal governance and administration** | **5 700** | **4 450** | **1 733** | **30,4%** | **86** | **1,5%** | **2 224** | **50,0%** | **4 043** | **90,8%** | **1 106** | **77,8%** | **101,0%** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 5 700 | 4 450 | 1 733 | 30,4% | 86 | 1,5% | 2 224 | 50,0% | 4 043 | 90,8% | 1 106 | 77,8% | 101,0% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **69 065** | **80 705** | **17 171** | **24,9%** | **14 831** | **21,5%** | **6 750** | **8,4%** | **38 752** | **48,0%** | **27 459** | **49,6%** | **(75,4%)** |
| Planning and Development | 53 348 | 55 301 | 16 274 | 30,5% | 13 716 | 25,7% | 5 518 | 10,0% | 35 508 | 64,2% | 10 511 | 56,8% | (47,5%) |
| Road Transport | 15 717 | 25 404 | 897 | 5,7% | 1 116 | 7,1% | 1 232 | 4,8% | 3 244 | 12,8% | 16 947 | 42,7% | (92,7%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **12 200** | **13 050** | **1 687** | **13,8%** | **2 942** | **24,1%** | **4 481** | **34,3%** | **9 109** | **69,8%** | **5 822** | **21,0%** | **(23,0%)** |
| Energy sources | 12 200 | 13 050 | 1 687 | 13,8% | 2 942 | 24,1% | 4 481 | 34,3% | 9 109 | 69,8% | 5 673 | 20,6% | (21,0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | 149 | 99,0% | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **439 563** | **463 328** | **56 459** | **12,8%** | **307 262** | **69,9%** | **115 760** | **25,0%** | **479 481** | **103,5%** | **112 049** | **96,1%** | **3,3%** |
| Property rates | 29 030 | 29 030 | 5 613 | 19,3% | 937 | 3,2% | 7 661 | 26,4% | 14 212 | 49,0% | 7 448 | 27,8% | 2,9% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 63 465 | 63 525 | 8 370 | 13,2% | 9 664 | 15,2% | 9 291 | 14,6% | 27 325 | 43,0% | 9 329 | 48,5% | (,4%) |
| Other revenue | 15 796 | 30 611 | (93 751) | (593,5%) | 103 754 | 656,9% | 7 688 | 25,1% | 17 691 | 57,8% | 5 556 | 658,9% | 38,4% |
| Transfers and Subsidies - Operational | 249 480 | 250 203 | 105 055 | 42,1% | 182 566 | 73,2% | 61 859 | 24,7% | 349 480 | 139,7% | 62 168 | 101,0% | (,5%) |
| Transfers and Subsidies - Capital | 70 241 | 78 408 | 31 063 | 44,2% | 10 200 | 14,5% | 28 978 | 37,0% | 70 241 | 89,6% | 27 342 | 51,0% | 6,0% |
| Interest | 11 550 | 11 550 | 109 | ,9% | 141 | 1,2% | 282 | 2,4% | 533 | 4,6% | 207 | 17,4% | 36,4% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(345 366)** | **(362 017)** | **(236 952)** | **68,6%** | **(216 952)** | **62,8%** | **(161 296)** | **44,6%** | **(615 200)** | **169,9%** | **(156 022)** | **131,7%** | **3,4%** |
| Suppliers and employees | (345 366) | (362 017) | (236 952) | 68,6% | (216 952) | 62,8% | (161 296) | 44,6% | (615 200) | 169,9% | (156 022) | 131,7% | 3,4% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **94 197** | **101 311** | **(180 493)** | **(191,6%)** | **90 310** | **95,9%** | **(45 536)** | **(44,9%)** | **(135 718)** | **(134,0%)** | **(43 973)** | **11,0%** | **3,6%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **2 000** | **7 500** | **(198)** | **(9,9%)** | **(78)** | **(3,9%)** | **3 494** | **46,6%** | **3 218** | **42,9%** | **(209)** | **-** | **(1 768,5%)** |
| Proceeds on disposal of PPE | 2 000 | 7 500 | 0 | - | - | - | 3 627 | 48,4% | 3 627 | 48,4% | - | - | (100,0%) |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | (198) | - | (78) | - | (133) | - | (409) | - | (209) | - | (36,5%) |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(86 965)** | **(98 205)** | **(20 590)** | **23,7%** | **(17 859)** | **20,5%** | **(13 454)** | **13,7%** | **(51 904)** | **52,9%** | **(34 387)** | **44,0%** | **(60,9%)** |
| Capital assets | (86 965) | (98 205) | (20 590) | 23,7% | (17 859) | 20,5% | (13 454) | 13,7% | (51 904) | 52,9% | (34 387) | 44,0% | (60,9%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(84 965)** | **(90 705)** | **(20 788)** | **24,5%** | **(17 937)** | **21,1%** | **(9 961)** | **11,0%** | **(48 686)** | **53,7%** | **(34 596)** | **44,5%** | **(71,2%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **9 232** | **10 606** | **(201 281)** | **(2 180,3%)** | **72 374** | **784,0%** | **(55 497)** | **(523,3%)** | **(184 404)** | **(1 738,7%)** | **(78 569)** | **(8 575,0%)** | **(29,4%)** |
| Cash/cash equivalents at the year begin: | 186 025 | 186 025 | 103 454 | 55,6% | (98 703) | (53,1%) | (26 329) | (14,2%) | 103 454 | 55,6% | 215 972 | 94,2% | (112,2%) |
| Cash/cash equivalents at the year end: | **195 256** | **196 631** | **(98 703)** | **(50,6%)** | **(26 329)** | **(13,5%)** | **(81 826)** | **(41,6%)** | **(81 826)** | **(41,6%)** | **137 403** | **69,4%** | **(159,6%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 4 524 | 73,0% | 1 675 | 27,0% | - | - | 0 | - | 6 199 | 5,7% | 26 931 | 434,4% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 | ,4% | 2 | ,1% | - | - | 1 851 | 99,5% | 1 859 | 1,7% | 36 971 | 1 988,5% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 673 | 1,1% | 460 | ,7% | 424 | ,7% | 61 159 | 97,5% | 62 717 | 57,9% | 138 606 | 221,0% | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 0 | - | 3 644 | 100,0% | - | - | - | - | 3 644 | 3,4% | 10 054 | 275,9% | - | - |
| Receivables from Exchange Transactions - Waste Management | 167 | ,8% | 116 | ,6% | 96 | ,5% | 20 394 | 98,2% | 20 773 | 19,2% | 31 236 | 150,4% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 543 | 4,4% | 2 627 | 21,3% | 162 | 1,3% | 9 025 | 73,0% | 12 356 | 11,4% | 27 812 | 225,1% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 758 | 100,0% | 758 | ,7% | 3 103 | 409,2% | - | - |
| **Total By Income Source** | **5 914** | **5,5%** | **8 524** | **7,9%** | **682** | **,6%** | **93 187** | **86,0%** | **108 307** | **100,0%** | **274 714** | **253,6%** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 33 | ,1% | 34 | ,1% | 36 | ,1% | 41 158 | 99,8% | 41 261 | 38,1% | 89 521 | 217,0% | - | - |
| Commercial | 260 | 2,6% | 145 | 1,4% | 139 | 1,4% | 9 460 | 94,6% | 10 004 | 9,2% | 35 027 | 350,1% | - | - |
| Households | 5 622 | 9,9% | 8 345 | 14,6% | 507 | ,9% | 42 569 | 74,6% | 57 042 | 52,7% | 150 165 | 263,3% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **5 914** | **5,5%** | **8 524** | **7,9%** | **682** | **,6%** | **93 187** | **86,0%** | **108 307** | **100,0%** | **274 714** | **253,6%** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | 128 | 100,0% | 128 | 8,3% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 773 | 54,5% | 2 | ,2% | 48 | 3,4% | 595 | 42,0% | 1 417 | 91,7% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **773** | **50,0%** | **2** | **,1%** | **48** | **3,1%** | **723** | **46,8%** | **1 545** | **100,0%** |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Ramothwala | 015 505 7163 |
| Chief Financial Officer | Mr Ramothwala | 015 505 7163 |

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: MOLEMOLE (LIM353)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **297 620** | **299 692** | **113 502** | **38,1%** | **86 428** | **29,0%** | **53 116** | **17,7%** | **253 046** | **84,4%** | **42 155** | **83,2%** | **26,0%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 14 201 | 14 201 | 2 960 | 20,8% | 3 055 | 21,5% | 4 109 | 28,9% | 10 124 | 71,3% | 2 610 | 64,0% | 57,4% |
| Service charges - Water | - | - | - | - | - | - | 0 | - | 0 | - | - | - | (100,0%) |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 985 | 985 | 334 | 33,9% | 334 | 33,9% | 346 | 35,1% | 1 014 | 103,0% | 326 | 11,4% | 6,2% |
| Sale of Goods and Rendering of Services | 1 308 | 1 308 | 5 | ,4% | 4 | ,3% | 1 763 | 134,8% | 1 772 | 135,5% | 194 | 64,1% | 807,5% |
| Agency services | 513 | 513 | 97 | 18,8% | 92 | 17,9% | 30 | 5,9% | 219 | 42,6% | 50 | 34,0% | (39,0%) |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 725 | 725 | 163 | 22,5% | 161 | 22,2% | 180 | 24,9% | 505 | 69,6% | 186 | 29,3% | (3,0%) |
| Interest earned from Current and Non Current Assets | 16 696 | 16 696 | 2 494 | 14,9% | 2 793 | 16,7% | 2 758 | 16,5% | 8 045 | 48,2% | 2 291 | 50,0% | 20,4% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 240 | 491 | 58 | 24,0% | 57 | 23,7% | 63 | 12,9% | 178 | 36,2% | 76 | - | (16,9%) |
| Licences or permits | 14 450 | 14 450 | 2 007 | 13,9% | 3 204 | 22,2% | 3 059 | 21,2% | 8 270 | 57,2% | 2 738 | 32,8% | 11,7% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | 17 217 | - | - | - | - | 2 043 | 11,9% | 2 043 | 11,9% | (16 107) | - | (112,7%) |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 252 | 827 | 217 | 86,4% | 196 | 78,0% | 80 | 9,7% | 494 | 59,7% | - | 10,5% | (100,0%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 39 268 | 39 268 | 25 810 | 65,7% | 1 986 | 5,1% | 1 745 | 4,4% | 29 540 | 75,2% | 1 591 | 80,4% | 9,7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 147 | 147 | 1 | ,4% | 22 | 14,9% | 10 | 6,8% | 33 | 22,2% | 44 | 3,2% | (77,3%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 207 339 | 191 368 | 79 047 | 38,1% | 74 187 | 35,8% | 36 565 | 19,1% | 189 799 | 99,2% | 47 764 | 96,6% | (23,4%) |
| Interest Receivables | 1 496 | 1 496 | 310 | 20,7% | 337 | 22,5% | 363 | 24,3% | 1 009 | 67,5% | 391 | 72,2% | (7,1%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **285 311** | **293 503** | **53 609** | **18,8%** | **96 833** | **33,9%** | **54 374** | **18,5%** | **204 817** | **69,8%** | **54 551** | **66,1%** | **(,3%)** |
| Employee related costs | 121 240 | 126 131 | 28 774 | 23,7% | 31 450 | 25,9% | 33 160 | 26,3% | 93 384 | 74,0% | 28 960 | 71,5% | 14,5% |
| Remuneration of councillors | 16 414 | 16 266 | 3 554 | 21,7% | 3 554 | 21,7% | 4 184 | 25,7% | 11 291 | 69,4% | 3 554 | 67,3% | 17,7% |
| Bulk purchases - electricity | 15 183 | 15 572 | 4 617 | 30,4% | 3 169 | 20,9% | 3 082 | 19,8% | 10 868 | 69,8% | 3 620 | 73,2% | (14,9%) |
| Inventory consumed | 6 411 | 5 711 | 1 073 | 16,7% | 1 768 | 27,6% | 1 471 | 25,8% | 4 312 | 75,5% | 1 611 | 75,7% | (8,7%) |
| Debt impairment | 2 359 | 2 359 | - | - | - | - | (4 867) | (206,3%) | (4 867) | (206,3%) | - | - | (100,0%) |
| Depreciation, Amortisation and Impairment | 21 656 | 24 133 | - | - | 11 242 | 51,9% | 18 088 | 75,0% | 29 330 | 121,5% | - | 52,3% | (100,0%) |
| Interest,Dividends and Rent on Land | 2 551 | 3 085 | 3 | ,1% | 3 | ,1% | 2 920 | 94,6% | 2 926 | 94,8% | 5 | ,4% | 59 953,8% |
| Contracted services | 61 205 | 60 119 | 8 825 | 14,4% | 18 598 | 30,4% | 383 | ,6% | 27 806 | 46,3% | 10 495 | 60,9% | (96,4%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 548 | 548 | 93 | 16,9% | 13 682 | 2 498,7% | (13 129) | (2 397,6%) | 646 | 118,0% | 63 | 20,5% | (20 850,7%) |
| Operational Cost and Other Cost | 37 744 | 39 580 | 6 671 | 17,7% | 13 367 | 35,4% | 9 082 | 22,9% | 29 119 | 73,6% | 6 243 | 72,5% | 45,5% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **12 309** | **6 189** | **59 892** | | **(10 405)** | | **(1 258)** | | **48 229** | | **(12 396)** | | |
| Transfers and subsidies - capital (monetary allocations) | 52 088 | 52 088 | 8 263 | 15,9% | 13 301 | 25,5% | 13 342 | 25,6% | 34 906 | 67,0% | 25 984 | 69,5% | (48,7%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **64 397** | **58 277** | **68 155** | | **2 896** | | **12 084** | | **83 135** | | **13 588** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **64 397** | **58 277** | **68 155** | | **2 896** | | **12 084** | | **83 135** | | **13 588** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **64 397** | **58 277** | **68 155** | | **2 896** | | **12 084** | | **83 135** | | **13 588** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **64 397** | **58 277** | **68 155** | | **2 896** | | **12 084** | | **83 135** | | **13 588** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **64 397** | **58 277** | **6 734** | **10,5%** | **11 869** | **18,4%** | **12 408** | **21,3%** | **31 011** | **53,2%** | **10 433** | **62,2%** | **18,9%** |
| National Government | 52 088 | 52 388 | 6 734 | 12,9% | 11 702 | 22,5% | 11 917 | 22,7% | 30 353 | 57,9% | 7 155 | 60,4% | 66,6% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **52 088** | **52 388** | **6 734** | **12,9%** | **11 702** | **22,5%** | **11 917** | **22,7%** | **30 353** | **57,9%** | **7 155** | **60,4%** | **66,6%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 12 309 | 5 889 | - | - | 167 | 1,4% | 491 | 8,3% | 658 | 11,2% | 3 278 | 65,5% | (85,0%) |
| **Capital Expenditure Functional** | **64 397** | **58 277** | **6 734** | **10,5%** | **11 869** | **18,4%** | **12 408** | **21,3%** | **31 011** | **53,2%** | **10 433** | **62,2%** | **18,9%** |
| **Municipal governance and administration** | **4 450** | **2 629** | **-** | **-** | **167** | **3,7%** | **2** | **,1%** | **169** | **6,4%** | **1 815** | **34,3%** | **(99,9%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 4 450 | 2 629 | - | - | 167 | 3,7% | 2 | ,1% | 169 | 6,4% | 1 815 | 34,3% | (99,9%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **13 759** | **12 760** | **-** | **-** | **130** | **,9%** | **489** | **3,8%** | **619** | **4,9%** | **1 463** | **75,9%** | **(66,6%)** |
| Community and Social Services | 1 000 | 500 | - | - | - | - | 489 | 97,8% | 489 | 97,8% | 1 463 | 83,0% | (66,6%) |
| Sport And Recreation | 12 759 | 12 200 | - | - | 130 | 1,0% | - | - | 130 | 1,1% | - | - | - |
| Public Safety | - | 60 | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **23 304** | **39 341** | **5 865** | **25,2%** | **11 571** | **49,7%** | **3 149** | **8,0%** | **20 586** | **52,3%** | **2 822** | **70,9%** | **11,6%** |
| Planning and Development | - | 300 | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 23 304 | 39 041 | 5 865 | 25,2% | 11 571 | 49,7% | 3 149 | 8,1% | 20 586 | 52,7% | 2 822 | 70,9% | 11,6% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **22 884** | **3 547** | **869** | **3,8%** | **-** | **-** | **8 768** | **247,2%** | **9 637** | **271,7%** | **4 333** | **61,9%** | **102,4%** |
| Energy sources | 3 800 | 200 | - | - | - | - | 8 295 | 4 147,5% | 8 295 | 4 147,5% | - | - | (100,0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | 19 084 | 3 347 | 869 | 4,6% | - | - | 473 | 14,1% | 1 342 | 40,1% | 4 333 | 66,6% | (89,1%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **638 345** | **648 676** | **384 117** | **60,2%** | **187 684** | **29,4%** | **504 393** | **77,8%** | **1 076 193** | **165,9%** | **105 458** | **106,0%** | **378,3%** |
| Property rates | 19 665 | 19 665 | 848 | 4,3% | 4 630 | 23,5% | 4 574 | 23,3% | 10 051 | 51,1% | 2 069 | 19,8% | 121,1% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 14 824 | 14 824 | 426 | 2,9% | 264 | 1,8% | 424 | 2,9% | 1 113 | 7,5% | 506 | 6,9% | (16,3%) |
| Other revenue | 16 910 | 38 046 | 86 706 | 512,8% | 10 494 | 62,1% | 149 202 | 392,2% | 246 401 | 647,6% | 50 128 | 496,0% | 197,6% |
| Transfers and Subsidies - Operational | 518 164 | 507 358 | 271 245 | 52,3% | 155 384 | 30,0% | 297 231 | 58,6% | 723 860 | 142,7% | 47 313 | 88,3% | 528,2% |
| Transfers and Subsidies - Capital | 52 088 | 52 088 | 22 255 | 42,7% | 14 025 | 26,9% | 49 540 | 95,1% | 85 820 | 164,8% | 4 930 | 105,3% | 904,9% |
| Interest | 16 696 | 16 696 | 2 637 | 15,8% | 2 887 | 17,3% | 3 423 | 20,5% | 8 948 | 53,6% | 512 | 14,1% | 568,1% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(564 965)** | **(576 944)** | **(326 926)** | **57,9%** | **(276 067)** | **48,9%** | **(147 257)** | **25,5%** | **(750 251)** | **130,0%** | **(132 077)** | **87,4%** | **11,5%** |
| Suppliers and employees | (559 863) | (570 773) | (326 926) | 58,4% | (276 067) | 49,3% | (147 257) | 25,8% | (750 251) | 131,4% | (132 077) | 87,9% | 11,5% |
| Finance charges | (5 102) | (6 171) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **73 380** | **71 732** | **57 191** | **77,9%** | **(88 384)** | **(120,4%)** | **357 135** | **497,9%** | **325 942** | **454,4%** | **(26 618)** | **384,7%** | **(1 441,7%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(64 397)** | **(58 277)** | **(6 734)** | **10,5%** | **(11 869)** | **18,4%** | **(12 408)** | **21,3%** | **(31 011)** | **53,2%** | **(10 433)** | **62,2%** | **18,9%** |
| Capital assets | (64 397) | (58 277) | (6 734) | 10,5% | (11 869) | 18,4% | (12 408) | 21,3% | (31 011) | 53,2% | (10 433) | 62,2% | 18,9% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(64 397)** | **(58 277)** | **(6 734)** | **10,5%** | **(11 869)** | **18,4%** | **(12 408)** | **21,3%** | **(31 011)** | **53,2%** | **(10 433)** | **62,2%** | **18,9%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | **8 983** | **13 455** | **50 456** | **561,7%** | **(100 252)** | **(1 116,0%)** | **344 727** | **2 562,1%** | **294 931** | **2 192,0%** | **(37 052)** | **(105,4%)** | **(1 030,4%)** |
| Cash/cash equivalents at the year begin: | 140 341 | 140 341 | 132 616 | 94,5% | 183 102 | 130,5% | 82 849 | 59,0% | 132 616 | 94,5% | 319 155 | 148,7% | (74,0%) |
| Cash/cash equivalents at the year end: | 149 324 | 153 796 | 183 102 | 122,6% | 82 849 | 55,5% | 427 576 | 278,0% | 427 576 | 278,0% | 182 103 | 149,6% | 134,8% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 5 381 | 100,0% | 5 381 | 3,2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | 1 476 | 100,0% | 1 476 | ,9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 421 | 2,9% | 316 | 2,2% | 287 | 2,0% | 13 533 | 93,0% | 14 557 | 8,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 3 169 | 100,0% | 3 169 | 1,9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 146 | ,8% | 102 | ,6% | 84 | ,5% | 17 788 | 98,2% | 18 119 | 10,7% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 5 498 | 4,3% | 8 110 | 6,4% | 315 | ,2% | 112 984 | 89,0% | 126 907 | 74,8% | - | - | - | - |
| **Total By Income Source** | **6 064** | **3,6%** | **8 528** | **5,0%** | **685** | **,4%** | **154 331** | **91,0%** | **169 608** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 6 064 | 3,6% | 8 528 | 5,0% | 685 | ,4% | 154 331 | 91,0% | 169 608 | 100,0% | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **6 064** | **3,6%** | **8 528** | **5,0%** | **685** | **,4%** | **154 331** | **91,0%** | **169 608** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | 26 | 35,2% | 40 | 54,7% | 7 | 10,1% | 73 | 100,0% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **-** | **-** | **26** | **35,2%** | **40** | **54,7%** | **7** | **10,1%** | **73** | **100,0%** |

## Contact Details


| | | |
|---|---|---|
| Municipal Manager | Mr Makgatho Kgabo Emmanuel | 015 501 2300 |
| Chief Financial Officer | Mr Nkalanga AS | 015 501 2318 |


Source Local Government Database

1. All figures in this report are unaudited.

**LIMPOPO: POLOKWANE (LIM354)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026**

## Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **5 850 979** | **5 904 676** | **1 620 326** | **27,7%** | **1 470 332** | **25,1%** | **1 219 378** | **20,7%** | **4 310 036** | **73,0%** | **1 232 002** | **75,0%** | **(1,0%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 2 226 730 | 2 141 630 | 451 400 | 20,3% | 421 939 | 18,9% | 367 603 | 17,2% | 1 240 942 | 57,9% | 387 892 | 57,9% | (5,2%) |
| Service charges - Water | 424 132 | 363 929 | 84 206 | 19,9% | 66 732 | 15,7% | 59 768 | 16,4% | 210 706 | 57,9% | 96 408 | 59,0% | (38,0%) |
| Service charges - Waste Water Management | 165 527 | 172 533 | 46 835 | 28,3% | 48 460 | 29,3% | 45 992 | 26,7% | 141 287 | 81,9% | 44 645 | 87,0% | 3,0% |
| Service charges - Waste Management | 159 147 | 159 147 | 43 559 | 27,4% | 43 647 | 27,4% | 41 286 | 25,9% | 128 491 | 80,7% | 39 885 | 80,9% | 3,5% |
| Sale of Goods and Rendering of Services | 22 289 | 25 455 | 7 437 | 33,4% | 506 | 2,3% | 4 189 | 16,5% | 12 133 | 47,7% | 5 619 | 96,2% | (25,4%) |
| Agency services | 35 475 | 38 841 | 5 777 | 16,3% | 6 295 | 17,7% | 8 057 | 20,7% | 20 129 | 51,8% | 5 345 | 52,0% | 50,7% |
| Interest - Deemed Interest | 0 | - | - | - | - | - | - | - | - | - | 0 | - | (100,0%) |
| Interest earned from Receivables | 99 384 | 99 623 | 18 205 | 18,3% | 18 614 | 18,7% | 17 046 | 17,1% | 53 865 | 54,1% | 20 674 | 68,4% | (17,5%) |
| Interest earned from Current and Non Current Assets | 52 986 | 69 038 | 23 466 | 44,3% | 18 557 | 35,0% | 19 827 | 28,7% | 61 850 | 89,6% | 16 191 | 101,6% | 22,5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 19 125 | 41 495 | 18 248 | 95,4% | 9 193 | 48,1% | 1 228 | 3,0% | 28 669 | 69,1% | 6 871 | 123,3% | (82,1%) |
| Licences or permits | 16 179 | 16 179 | 17 324 | 107,1% | 12 145 | 75,1% | (4 161) | (25,7%) | 25 308 | 156,4% | 5 008 | 144,4% | (183,1%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 25 667 | 25 781 | 7 502 | 29,2% | 6 337 | 24,7% | 4 828 | 18,7% | 18 668 | 72,4% | 6 405 | 50,8% | (24,6%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 669 774 | 729 978 | 185 487 | 27,7% | 186 515 | 27,8% | 185 239 | 25,4% | 557 241 | 76,3% | 178 451 | 83,1% | 3,8% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 46 801 | 46 817 | 5 840 | 12,5% | 3 759 | 8,0% | 4 797 | 10,2% | 14 396 | 30,8% | 9 427 | 59,8% | (49,1%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 1 862 915 | 1 916 612 | 690 698 | 37,1% | 613 182 | 32,9% | 449 383 | 23,4% | 1 753 262 | 91,5% | 394 091 | 91,3% | 14,0% |
| Interest Receivables | 24 846 | 57 619 | 14 344 | 57,7% | 14 450 | 58,2% | 14 295 | 24,8% | 43 089 | 74,8% | 15 089 | 189,0% | (5,3%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **5 724 364** | **5 728 194** | **1 180 139** | **20,6%** | **1 489 242** | **26,0%** | **1 210 109** | **21,1%** | **3 879 490** | **67,7%** | **1 080 276** | **71,3%** | **12,0%** |
| Employee related costs | 1 374 637 | 1 229 855 | 287 388 | 20,9% | 291 685 | 21,2% | 289 898 | 23,6% | 868 970 | 70,7% | 268 109 | 67,8% | 8,1% |
| Remuneration of councillors | 66 479 | 67 173 | 15 802 | 23,8% | 15 819 | 23,8% | 19 412 | 28,9% | 51 033 | 76,0% | 15 872 | 74,0% | 22,3% |
| Bulk purchases - electricity | 1 469 753 | 1 469 753 | 288 177 | 19,6% | 395 660 | 26,9% | 190 394 | 13,0% | 874 231 | 59,5% | 335 509 | 67,8% | (43,3%) |
| Inventory consumed | 344 497 | 351 592 | 48 134 | 14,0% | 55 917 | 16,2% | 44 664 | 12,7% | 148 716 | 42,3% | 117 592 | 83,7% | (62,0%) |
| Debt impairment | 280 169 | 150 072 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 407 814 | 437 912 | 233 333 | 57,2% | 231 001 | 56,6% | 226 805 | 51,8% | 691 138 | 157,8% | 62 685 | 167,0% | 261,8% |
| Interest,Dividends and Rent on Land | 40 124 | 41 124 | 2 953 | 7,4% | - | - | 16 603 | 40,4% | 19 557 | 47,6% | 18 303 | 48,8% | (9,3%) |
| Contracted services | 1 269 378 | 1 384 458 | 204 886 | 16,1% | 403 160 | 31,8% | 297 352 | 21,5% | 905 398 | 65,4% | 270 092 | 66,9% | 10,1% |
| Transfers and subsidies | 60 480 | 67 167 | 4 063 | 6,7% | 5 133 | 8,5% | 48 000 | 71,5% | 57 196 | 85,2% | 3 278 | 43,5% | 1 364,1% |
| Irrecoverable debts written off | - | - | (233) | - | 233 | - | - | - | 0 | - | (66 372) | - | (100,0%) |
| Operational Cost and Other Cost | 411 033 | 429 089 | 95 637 | 23,3% | 90 634 | 22,1% | 76 983 | 17,9% | 263 254 | 61,4% | 55 057 | 58,5% | 39,8% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | (2) | - | (2) | - | 150 | - | (101,2%) |
| Other Losses | - | 100 000 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **126 616** | **176 482** | **440 187** | | **(18 910)** | | **9 269** | | **430 546** | | **151 726** | | |
| Transfers and subsidies - capital (monetary allocations) | 595 575 | 663 763 | 95 611 | 16,1% | 192 287 | 32,3% | 161 356 | 24,3% | 449 254 | 67,7% | 88 768 | 61,5% | 81,8% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **722 190** | **840 245** | **535 798** | | **173 377** | | **170 625** | | **879 800** | | **240 494** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **722 190** | **840 245** | **535 798** | | **173 377** | | **170 625** | | **879 800** | | **240 494** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **722 190** | **840 245** | **535 798** | | **173 377** | | **170 625** | | **879 800** | | **240 494** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **722 190** | **840 245** | **535 798** | | **173 377** | | **170 625** | | **879 800** | | **240 494** | | |
| | | | | - | | - | | - | | - | | - | - |

## Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **716 061** | **955 210** | **99 404** | **13,9%** | **245 584** | **34,3%** | **172 797** | **18,1%** | **517 785** | **54,2%** | **90 392** | **57,9%** | **91,2%** |
| National Government | 517 891 | 577 710 | 83 242 | 16,1% | 164 519 | 31,8% | 142 796 | 24,7% | 390 557 | 67,6% | 78 084 | 62,2% | 82,9% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **517 891** | **577 710** | **83 242** | **16,1%** | **164 519** | **31,8%** | **142 796** | **24,7%** | **390 557** | **67,6%** | **78 084** | **62,1%** | **82,9%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 198 169 | 377 501 | 16 162 | 8,2% | 81 065 | 40,9% | 30 001 | 7,9% | 127 228 | 33,7% | 12 308 | 48,1% | 143,7% |
| **Capital Expenditure Functional** | **716 061** | **955 210** | **99 404** | **13,9%** | **245 584** | **34,3%** | **172 797** | **18,1%** | **517 785** | **54,2%** | **90 392** | **57,9%** | **91,2%** |
| **Municipal governance and administration** | **61 223** | **81 208** | **2 200** | **3,6%** | **18 479** | **30,2%** | **28 542** | **35,1%** | **49 221** | **60,6%** | **501** | **28,9%** | **5 595,3%** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 61 223 | 81 208 | 2 200 | 3,6% | 18 479 | 30,2% | 28 542 | 35,1% | 49 221 | 60,6% | 501 | 30,0% | 5 595,3% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **84 832** | **84 569** | **6 849** | **8,1%** | **31 738** | **37,4%** | **21 640** | **25,6%** | **60 227** | **71,2%** | **14 533** | **38,2%** | **48,9%** |
| Community and Social Services | 9 917 | 9 674 | - | - | 3 708 | 37,4% | 2 140 | 22,1% | 5 849 | 60,5% | 4 236 | 29,0% | (49,5%) |
| Sport And Recreation | 74 915 | 74 895 | 6 849 | 9,1% | 28 030 | 37,4% | 19 500 | 26,0% | 54 378 | 72,6% | 10 297 | 40,5% | 89,4% |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **122 155** | **267 700** | **31 310** | **25,6%** | **34 768** | **28,5%** | **35 144** | **13,1%** | **101 222** | **37,8%** | **24 822** | **76,9%** | **41,6%** |
| Planning and Development | 6 000 | 5 750 | - | - | - | - | - | - | - | - | - | 53,2% | - |
| Road Transport | 116 155 | 261 950 | 31 310 | 27,0% | 34 768 | 29,9% | 35 144 | 13,4% | 101 222 | 38,6% | 24 822 | 78,5% | 41,6% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **447 851** | **521 733** | **59 044** | **13,2%** | **160 600** | **35,9%** | **87 472** | **16,8%** | **307 116** | **58,9%** | **50 535** | **54,0%** | **73,1%** |
| Energy sources | 93 586 | 75 021 | 666 | ,7% | 16 605 | 17,7% | 7 083 | 9,4% | 24 355 | 32,5% | 10 261 | 30,8% | (31,0%) |
| Water Management | 251 403 | 324 945 | 41 273 | 16,4% | 105 820 | 42,1% | 49 557 | 15,3% | 196 650 | 60,5% | 28 062 | 51,9% | 76,6% |
| Waste Water Management | 70 940 | 89 410 | 16 564 | 23,3% | 24 735 | 34,9% | 21 173 | 23,7% | 62 471 | 69,9% | 7 073 | 94,2% | 199,3% |
| Waste Management | 31 922 | 32 358 | 541 | 1,7% | 13 440 | 42,1% | 9 659 | 29,8% | 23 640 | 73,1% | 5 139 | 24,3% | 87,9% |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **6 098 014** | **6 218 615** | **2 031 837** | **33,3%** | **1 756 692** | **28,8%** | **1 511 067** | **24,3%** | **5 299 597** | **85,2%** | **1 463 753** | **89,4%** | **3,2%** |
| Property rates | 589 401 | 647 197 | 161 209 | 27,4% | 177 994 | 30,2% | 166 988 | 25,8% | 506 191 | 78,2% | 161 492 | 87,8% | 3,4% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 2 618 473 | 2 485 710 | 666 327 | 25,4% | 665 825 | 25,4% | 622 714 | 25,1% | 1 954 866 | 78,6% | 614 671 | 80,7% | 1,3% |
| Other revenue | 275 056 | 303 153 | 85 187 | 31,0% | 85 646 | 31,1% | 82 283 | 27,1% | 253 117 | 83,5% | 54 837 | 90,8% | 50,1% |
| Transfers and Subsidies - Operational | 1 862 915 | 1 916 608 | 779 833 | 41,9% | 615 680 | 33,0% | 449 504 | 23,5% | 1 845 017 | 96,3% | 426 083 | 98,3% | 5,5% |
| Transfers and Subsidies - Capital | 595 575 | 663 763 | 302 664 | 50,8% | 174 056 | 29,2% | 159 993 | 24,1% | 636 713 | 95,9% | 172 948 | 106,1% | (7,5%) |
| Interest | 156 594 | 202 184 | 36 617 | 23,4% | 37 491 | 23,9% | 29 586 | 14,6% | 103 694 | 51,3% | 33 722 | 55,7% | (12,3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(5 184 562)** | **(5 355 701)** | **(1 282 310)** | **24,7%** | **(1 332 783)** | **25,7%** | **(1 199 485)** | **22,4%** | **(3 814 577)** | **71,2%** | **(1 036 580)** | **70,7%** | **15,7%** |
| Suppliers and employees | (5 088 987) | (5 252 824) | (1 246 716) | 24,5% | (1 327 649) | 26,1% | (1 178 317) | 22,4% | (3 752 682) | 71,4% | (1 014 998) | 70,3% | 16,1% |
| Finance charges | (38 118) | (39 068) | (31 531) | 82,7% | - | - | (16 603) | 42,5% | (48 135) | 123,2% | (18 303) | 125,7% | (9,3%) |
| Transfers and Subsidies | (57 456) | (63 809) | (4 063) | 7,1% | (5 133) | 8,9% | (4 565) | 7,2% | (13 761) | 21,6% | (3 278) | 44,2% | 39,2% |
| **Net Cash from/(used) Operating Activities** | **913 452** | **862 914** | **749 527** | **82,1%** | **423 910** | **46,4%** | **311 582** | **36,1%** | **1 485 019** | **172,1%** | **427 173** | **215,8%** | **(27,1%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **192** | **192** | **1** | **,5%** | **1** | **,7%** | **12** | **6,5%** | **15** | **7,7%** | **202** | **100,0%** | **(93,8%)** |
| Proceeds on disposal of PPE | 192 | 192 | 1 | ,5% | 1 | ,7% | 12 | 6,5% | 15 | 7,7% | 202 | 100,0% | (93,8%) |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(680 258)** | **(907 383)** | **(169 934)** | **25,0%** | **(267 015)** | **39,3%** | **(167 953)** | **18,5%** | **(604 903)** | **66,7%** | **(114 578)** | **72,6%** | **46,6%** |
| Capital assets | (680 258) | (907 383) | (169 934) | 25,0% | (267 015) | 39,3% | (167 953) | 18,5% | (604 903) | 66,7% | (114 578) | 72,6% | 46,6% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(680 066)** | **(907 191)** | **(169 933)** | **25,0%** | **(267 014)** | **39,3%** | **(167 941)** | **18,5%** | **(604 888)** | **66,7%** | **(114 376)** | **72,6%** | **46,8%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **233 386** | **(44 278)** | **579 594** | **248,3%** | **156 896** | **67,2%** | **143 642** | **(324,4%)** | **880 132** | **(1 987,8%)** | **312 797** | **(4 918,3%)** | **(54,1%)** |
| Cash/cash equivalents at the year begin: | 229 950 | 708 477 | 708 477 | 308,1% | 1 288 071 | 560,2% | 1 444 967 | 204,0% | 708 477 | 100,0% | 1 042 809 | 100,0% | 38,6% |
| Cash/cash equivalents at the year end: | **463 337** | **664 199** | **1 288 071** | **278,0%** | **1 444 967** | **311,9%** | **1 588 608** | **239,2%** | **1 588 608** | **239,2%** | **1 355 606** | **420,1%** | **17,2%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 27 127 | 8,3% | 24 676 | 7,5% | 5 973 | 1,8% | 270 498 | 82,4% | 328 273 | 15,1% | (46 623) | (14,2%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 92 084 | 34,6% | 17 043 | 6,4% | 8 110 | 3,0% | 149 260 | 56,0% | 266 497 | 12,3% | (6 891) | (2,6%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 52 891 | 9,4% | 19 629 | 3,5% | 14 658 | 2,6% | 476 196 | 84,5% | 563 373 | 25,9% | (39 315) | (7,0%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 15 858 | 10,0% | 7 134 | 4,5% | 5 267 | 3,3% | 131 062 | 82,3% | 159 321 | 7,3% | (5 744) | (3,6%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 14 735 | 7,9% | 6 707 | 3,6% | 5 239 | 2,8% | 160 120 | 85,7% | 186 801 | 8,6% | (5 280) | (2,8%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 103 | 100,0% | 103 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 11 876 | 2,2% | 11 536 | 2,1% | 11 228 | 2,1% | 504 712 | 93,6% | 539 352 | 24,8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 4 314 | 3,3% | 4 223 | 3,2% | 3 900 | 3,0% | 117 609 | 90,4% | 130 046 | 6,0% | (7 653) | (5,9%) | - | - |
| **Total By Income Source** | **218 885** | **10,1%** | **90 947** | **4,2%** | **54 376** | **2,5%** | **1 809 560** | **83,2%** | **2 173 767** | **100,0%** | **(111 506)** | **(5,1%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 28 669 | 7,8% | 12 443 | 3,4% | 8 584 | 2,3% | 317 605 | 86,5% | 367 301 | 16,9% | (6 416) | (1,7%) | - | - |
| Commercial | 92 820 | 22,4% | 20 229 | 4,9% | 11 405 | 2,8% | 289 000 | 69,9% | 413 455 | 19,0% | (9 319) | (2,3%) | - | - |
| Households | 97 395 | 7,0% | 58 275 | 4,2% | 34 387 | 2,5% | 1 202 955 | 86,4% | 1 393 012 | 64,1% | (95 771) | (6,9%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **218 885** | **10,1%** | **90 947** | **4,2%** | **54 376** | **2,5%** | **1 809 560** | **83,2%** | **2 173 767** | **100,0%** | **(111 506)** | **(5,1%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 23 272 | 100,0% | - | - | - | - | - | - | 23 272 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **23 272** | **100,0%** | **-** | **-** | **-** | **-** | **-** | **-** | **23 272** | **100,0%** |

## Contact Details



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



Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: LEPELLE-NKUMPI (LIM355)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 Budget Adjusted Budget | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Second Quarter Actual Expenditure | 2025/26 Second Quarter 2nd Q as % of Main appropriation | 2025/26 Third Quarter Actual Expenditure | 2025/26 Third Quarter 3rd Q as % of adjusted budget | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of adjusted budget | 2024/25 Third Quarter Actual Expenditure | 2024/25 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **828 644** | **829 254** | **177 714** | **21,4%** | **134 600** | **16,2%** | **123 793** | **14,9%** | **436 107** | **52,6%** | **140 575** | **60,1%** | **(11,9%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | 2 582 | - | 2 582 | - | (2 155) | - | (219,8%) |
| Service charges - Waste Water Management | - | - | - | - | 6 | - | 31 | - | 37 | - | (119) | - | (125,8%) |
| Service charges - Waste Management | 8 229 | 8 259 | 2 131 | 25,9% | 2 025 | 24,6% | 2 027 | 24,5% | 6 184 | 74,9% | 1 929 | 73,5% | 5,1% |
| Sale of Goods and Rendering of Services | 314 479 | 314 642 | 241 | ,1% | 179 | ,1% | 329 | ,1% | 749 | ,2% | 628 | ,5% | (47,5%) |
| Agency services | 15 349 | 19 349 | 3 481 | 22,7% | 1 209 | 7,9% | 1 856 | 9,6% | 6 546 | 33,8% | 1 669 | 9,2% | 11,2% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 6 642 | 6 642 | 1 356 | 20,4% | 1 408 | 21,2% | 5 645 | 85,0% | 8 409 | 126,6% | (2 947) | 62,3% | (291,6%) |
| Interest earned from Current and Non Current Assets | 47 346 | 47 346 | 11 970 | 25,3% | 10 692 | 22,6% | 8 816 | 18,6% | 31 478 | 66,5% | 11 118 | 77,3% | (20,7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 419 | 799 | 89 | 21,1% | 74 | 17,6% | 96 | 12,0% | 258 | 32,3% | 53 | 45,7% | 80,8% |
| Licences or permits | 162 | 107 | 15 | 9,3% | 21 | 13,1% | 39 | 36,9% | 76 | 70,9% | 161 | 114,2% | (75,5%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 25 236 | 25 356 | 404 | 1,6% | 353 | 1,4% | 214 | ,8% | 972 | 3,8% | 28 140 | 130,7% | (99,2%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 43 173 | 45 647 | 12 423 | 28,8% | 12 138 | 28,1% | 12 298 | 26,9% | 36 859 | 80,7% | 11 371 | 82,4% | 8,1% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 432 | 262 | 37 | 8,6% | 30 | 6,9% | 40 | 15,3% | 107 | 40,8% | 82 | 37,0% | (51,3%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | 5,2% | - |
| Transfer and subsidies - Operational | 348 623 | 342 291 | 140 446 | 40,3% | 101 179 | 29,0% | 84 297 | 24,6% | 325 922 | 95,2% | 85 736 | 92,4% | (1,7%) |
| Interest Receivables | 18 552 | 18 552 | 5 121 | 27,6% | 5 286 | 28,5% | 5 521 | 29,8% | 15 928 | 85,9% | 4 910 | 80,2% | 12,5% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **638 715** | **616 820** | **71 356** | **11,2%** | **73 869** | **11,6%** | **87 007** | **14,1%** | **232 232** | **37,6%** | **73 310** | **39,6%** | **18,7%** |
| Employee related costs | 161 097 | 156 326 | 25 584 | 15,9% | 27 976 | 17,4% | 27 769 | 17,8% | 81 328 | 52,0% | 27 677 | 56,0% | ,3% |
| Remuneration of councillors | 27 053 | 31 053 | 6 297 | 23,3% | 6 274 | 23,2% | 6 273 | 20,2% | 18 844 | 60,7% | 6 567 | 71,6% | (4,5%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 13 397 | 7 065 | 167 | 1,2% | 733 | 5,5% | 804 | 11,4% | 1 704 | 24,1% | 771 | 33,7% | 4,2% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 51 269 | 51 269 | 7 416 | 14,5% | 7 494 | 14,6% | 7 585 | 14,8% | 22 495 | 43,9% | 8 133 | 58,4% | (6,7%) |
| Interest,Dividends and Rent on Land | 933 | 933 | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 203 542 | 186 778 | 16 727 | 8,2% | 15 675 | 7,7% | 30 073 | 16,1% | 62 475 | 33,4% | 11 246 | 30,6% | 167,4% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 95 235 | 95 235 | 1 230 | 1,3% | 945 | 1,0% | 1 278 | 1,3% | 3 453 | 3,6% | 1 187 | (3,3%) | 7,6% |
| Operational Cost and Other Cost | 86 189 | 88 161 | 13 936 | 16,2% | 14 772 | 17,1% | 13 226 | 15,0% | 41 933 | 47,6% | 17 728 | 58,9% | (25,4%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **189 929** | **212 434** | **106 358** | | **60 731** | | **36 786** | | **203 875** | | **67 265** | | |
| Transfers and subsidies - capital (monetary allocations) | 57 083 | 81 414 | 10 756 | 18,8% | 23 097 | 40,5% | 9 298 | 11,4% | 43 150 | 53,0% | 16 684 | 41,2% | (44,3%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **247 011** | **293 848** | **117 113** | | **83 827** | | **46 084** | | **247 025** | | **83 949** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **247 011** | **293 848** | **117 113** | | **83 827** | | **46 084** | | **247 025** | | **83 949** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **247 011** | **293 848** | **117 113** | | **83 827** | | **46 084** | | **247 025** | | **83 949** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **247 011** | **293 848** | **117 113** | | **83 827** | | **46 084** | | **247 025** | | **83 949** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 Budget Adjusted Budget | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Second Quarter Actual Expenditure | 2025/26 Second Quarter 2nd Q as % of Main appropriation | 2025/26 Third Quarter Actual Expenditure | 2025/26 Third Quarter 3rd Q as % of adjusted budget | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of adjusted budget | 2024/25 Third Quarter Actual Expenditure | 2024/25 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **246 866** | **292 608** | **49 794** | **20,2%** | **50 002** | **20,3%** | **36 376** | **12,4%** | **136 173** | **46,5%** | **37 464** | **28,3%** | **(2,9%)** |
| National Government | 57 083 | 81 946 | 15 817 | 27,7% | 13 434 | 23,5% | 6 606 | 8,1% | 35 857 | 43,8% | 36 351 | 50,1% | (81,8%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **57 083** | **81 946** | **15 817** | **27,7%** | **13 434** | **23,5%** | **6 606** | **8,1%** | **35 857** | **43,8%** | **36 351** | **50,1%** | **(81,8%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 189 783 | 210 663 | 33 977 | 17,9% | 36 568 | 19,3% | 29 770 | 14,1% | 100 315 | 47,6% | 1 114 | 17,0% | 2 572,8% |
| **Capital Expenditure Functional** | **246 866** | **292 608** | **49 794** | **20,2%** | **50 002** | **20,3%** | **36 376** | **12,4%** | **136 173** | **46,5%** | **37 464** | **28,3%** | **(2,9%)** |
| **Municipal governance and administration** | **15 300** | **16 100** | **-** | **-** | **3 290** | **21,5%** | **2 439** | **15,1%** | **5 729** | **35,6%** | **(2 587)** | **3,8%** | **(194,3%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 15 300 | 16 100 | - | - | 3 290 | 21,5% | 2 439 | 15,1% | 5 729 | 35,6% | (2 587) | 3,8% | (194,3%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **14 400** | **33 400** | **2 481** | **17,2%** | **1 300** | **9,0%** | **1 567** | **4,7%** | **5 348** | **16,0%** | **5 430** | **60,3%** | **(71,1%)** |
| Community and Social Services | 14 400 | 33 400 | 2 481 | 17,2% | 1 300 | 9,0% | 1 567 | 4,7% | 5 348 | 16,0% | 5 430 | 60,3% | (71,1%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **174 535** | **203 078** | **47 313** | **27,1%** | **43 707** | **25,0%** | **32 307** | **15,9%** | **123 327** | **60,7%** | **34 226** | **33,5%** | **(5,6%)** |
| Planning and Development | 70 129 | 77 320 | 20 200 | 28,8% | 14 453 | 20,6% | 15 281 | 19,8% | 49 934 | 64,6% | 38 410 | 51,3% | (60,2%) |
| Road Transport | 103 436 | 124 787 | 27 112 | 26,2% | 29 254 | 28,3% | 17 026 | 13,6% | 73 392 | 58,8% | (4 184) | 18,0% | (506,9%) |
| Environmental Protection | 970 | 970 | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **42 631** | **40 031** | **-** | **-** | **1 705** | **4,0%** | **63** | **,2%** | **1 769** | **4,4%** | **396** | **6,1%** | **(84,0%)** |
| Energy sources | 21 200 | 21 600 | - | - | - | - | - | - | - | - | 292 | 1,0% | (100,0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 21 431 | 18 431 | - | - | 1 705 | 8,0% | 63 | ,3% | 1 769 | 9,6% | 104 | 13,2% | (39,1%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 Budget Adjusted Budget | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Second Quarter Actual Expenditure | 2025/26 Second Quarter 2nd Q as % of Main appropriation | 2025/26 Third Quarter Actual Expenditure | 2025/26 Third Quarter 3rd Q as % of adjusted budget | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of adjusted budget | 2024/25 Third Quarter Actual Expenditure | 2024/25 Third Quarter Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 794 120** | **1 681 886** | **377 455** | **21,0%** | **317 410** | **17,7%** | **742 230** | **44,1%** | **1 437 095** | **85,4%** | **116 822** | **14,7%** | **535,4%** |
| Property rates | 21 567 | 21 567 | 2 448 | 11,3% | 3 628 | 16,8% | 2 263 | 10,5% | 8 339 | 38,7% | 2 465 | 40,1% | (8,2%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 26 834 | 26 834 | 9 135 | 34,0% | 7 170 | 26,7% | 7 013 | 26,1% | 23 319 | 86,9% | 10 974 | 86,6% | (36,1%) |
| Other revenue | 407 280 | 333 163 | 1 538 | ,4% | 40 554 | 10,0% | 296 474 | 89,0% | 338 567 | 101,6% | (38 408) | (1,7%) | (871,9%) |
| Transfers and Subsidies - Operational | 1 234 010 | 1 171 562 | 325 272 | 26,4% | 254 099 | 20,6% | 399 186 | 34,1% | 978 557 | 83,5% | 129 446 | 20,2% | 208,4% |
| Transfers and Subsidies - Capital | 57 083 | 81 414 | 34 013 | 59,6% | 14 357 | 25,2% | 36 382 | 44,7% | 84 752 | 104,1% | - | 30,7% | (100,0%) |
| Interest | 47 346 | 47 346 | 5 049 | 10,7% | (2 399) | (5,1%) | 911 | 1,9% | 3 562 | 7,5% | 12 345 | 77,9% | (92,6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(782 112)** | **(1 215 837)** | **(115 178)** | **14,7%** | **(163 617)** | **20,9%** | **(126 839)** | **10,4%** | **(405 634)** | **33,4%** | **(41 833)** | **10,0%** | **203,2%** |
| Suppliers and employees | (782 112) | (1 215 837) | (115 178) | 14,7% | (163 617) | 20,9% | (126 839) | 10,4% | (405 634) | 33,4% | (41 833) | 10,0% | 203,2% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **1 012 008** | **466 050** | **262 278** | **25,9%** | **153 793** | **15,2%** | **615 391** | **132,0%** | **1 031 462** | **221,3%** | **74 989** | **22,4%** | **720,6%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **24 000** | **24 000** | **238** | **1,0%** | **(26)** | **(,1%)** | **24** | **,1%** | **236** | **1,0%** | **-** | **-** | **(100,0%)** |
| Proceeds on disposal of PPE | 24 000 | 24 000 | 238 | 1,0% | (26) | (,1%) | 24 | ,1% | 236 | 1,0% | - | - | (100,0%) |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(283 896)** | **(283 896)** | **(49 794)** | **17,5%** | **(50 002)** | **17,6%** | **(36 376)** | **12,8%** | **(136 173)** | **48,0%** | **(37 464)** | **28,3%** | **(2,9%)** |
| Capital assets | (283 896) | (283 896) | (49 794) | 17,5% | (50 002) | 17,6% | (36 376) | 12,8% | (136 173) | 48,0% | (37 464) | 28,3% | (2,9%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(259 896)** | **(259 896)** | **(49 556)** | **19,1%** | **(50 028)** | **19,2%** | **(36 352)** | **14,0%** | **(135 937)** | **52,3%** | **(37 464)** | **28,3%** | **(3,0%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **65** | **65** | **10** | **15,9%** | **7** | **11,0%** | **11** | **17,6%** | **29** | **44,5%** | **(6)** | **-** | **(290,0%)** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 65 | 65 | 10 | 15,9% | 7 | 11,0% | 11 | 17,6% | 29 | 44,5% | (6) | - | (290,0%) |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **65** | **65** | **10** | **15,9%** | **7** | **11,0%** | **11** | **17,6%** | **29** | **44,5%** | **(6)** | **-** | **(290,0%)** |
| **Net Increase/(Decrease) in cash held** | **752 177** | **206 219** | **212 732** | **28,3%** | **103 772** | **13,8%** | **579 050** | **280,8%** | **895 554** | **434,3%** | **37 518** | **20,1%** | **1 443,4%** |
| Cash/cash equivalents at the year begin: | 568 684 | 568 684 | 812 406 | 142,9% | 1 020 823 | 179,5% | 1 124 595 | 197,8% | 812 406 | 142,9% | 854 170 | 130,4% | 31,7% |
| Cash/cash equivalents at the year end: | **1 320 861** | **774 903** | **1 021 116** | **77,3%** | **1 124 595** | **85,1%** | **1 702 035** | **219,6%** | **1 702 035** | **219,6%** | **887 317** | **65,6%** | **91,8%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | 525 | - | 2 136 | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 841 | 1,4% | 3 482 | 1,3% | 3 410 | 1,3% | 254 657 | 96,0% | 265 390 | 55,6% | 3 289 | 1,2% | 36 158 | 13,6% |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | 4 | - | 76 | - |
| Receivables from Exchange Transactions - Waste Management | 590 | 1,0% | 526 | ,9% | 478 | ,8% | 56 344 | 97,2% | 57 938 | 12,1% | 60 | ,1% | 248 | ,4% |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 2 279 | 1,5% | 2 260 | 1,5% | 2 250 | 1,5% | 146 147 | 95,6% | 152 936 | 32,1% | 620 | ,4% | 10 654 | 7,0% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 116 | 13,0% | - | - | 18 | 2,0% | 762 | 85,0% | 896 | ,2% | - | - | 2 | ,2% |
| **Total By Income Source** | **6 826** | **1,4%** | **6 268** | **1,3%** | **6 157** | **1,3%** | **457 909** | **96,0%** | **477 160** | **100,0%** | **4 498** | **,9%** | **49 275** | **10,3%** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 675 | 1,4% | 1 568 | 1,4% | 1 517 | 1,3% | 111 334 | 95,9% | 116 094 | 24,3% | 4 498 | 3,9% | 49 275 | 42,4% |
| Commercial | 915 | 2,7% | 587 | 1,7% | 510 | 1,5% | 31 766 | 94,0% | 33 778 | 7,1% | - | - | - | - |
| Households | 4 236 | 1,3% | 4 113 | 1,3% | 4 129 | 1,3% | 314 809 | 96,2% | 327 288 | 68,6% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **6 826** | **1,4%** | **6 268** | **1,3%** | **6 157** | **1,3%** | **457 909** | **96,0%** | **477 160** | **100,0%** | **4 498** | **,9%** | **49 275** | **10,3%** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 721 | 94,6% | 4 | ,5% | - | - | 37 | 4,8% | 762 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **721** | **94,6%** | **4** | **,5%** | **-** | **-** | **37** | **4,8%** | **762** | **100,0%** |

## Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: CAPRICORN (DC35)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **1 040 348** | **1 026 869** | **401 564** | **38,6%** | **321 718** | **30,9%** | **248 817** | **24,2%** | **972 099** | **94,7%** | **254 761** | **97,4%** | **(2,3%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 49 944 | 35 944 | 9 396 | 18,8% | 8 937 | 17,9% | 11 508 | 32,0% | 29 841 | 83,0% | 11 864 | 74,7% | (3,0%) |
| Service charges - Waste Water Management | 288 | 1 288 | 796 | 276,5% | 56 | 19,6% | 74 | 5,7% | 926 | 71,9% | 56 | 89,1% | 32,2% |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 48 | 88 | 95 | 197,8% | 59 | 122,8% | 113 | 128,6% | 267 | 303,4% | 93 | 348,5% | 21,1% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 15 000 | 25 000 | 12 547 | 83,6% | 8 767 | 58,4% | 12 851 | 51,4% | 34 165 | 136,7% | 12 740 | 106,1% | ,9% |
| Interest earned from Current and Non Current Assets | 63 922 | 63 922 | 19 049 | 29,8% | 15 655 | 24,5% | 5 781 | 9,0% | 40 484 | 63,3% | 17 626 | 87,9% | (67,2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | 150 | - | - | 84 | - | 147 | 98,2% | 231 | 154,3% | - | - | (100,0%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 911 146 | 900 477 | 359 681 | 39,5% | 288 160 | 31,6% | 218 344 | 24,2% | 866 184 | 96,2% | 212 382 | 99,0% | 2,8% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 208 191** | **1 297 665** | **209 070** | **17,3%** | **197 314** | **16,3%** | **205 141** | **15,8%** | **611 524** | **47,1%** | **203 012** | **49,2%** | **1,0%** |
| Employee related costs | 495 324 | 467 035 | 88 171 | 17,8% | 97 002 | 19,6% | 102 247 | 21,9% | 287 419 | 61,5% | 89 429 | 55,8% | 14,3% |
| Remuneration of councillors | 20 516 | 18 630 | 4 006 | 19,5% | 4 226 | 20,6% | 4 168 | 22,4% | 12 400 | 66,6% | 4 196 | 65,5% | (,7%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 105 631 | 124 818 | 4 603 | 4,4% | 25 077 | 23,7% | 19 868 | 15,9% | 49 548 | 39,7% | 12 383 | 47,4% | 60,4% |
| Debt impairment | 32 616 | 97 616 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 126 850 | 136 130 | 22 365 | 17,6% | 26 889 | 21,2% | 24 267 | 17,8% | 73 522 | 54,0% | 20 620 | 51,7% | 17,7% |
| Interest,Dividends and Rent on Land | 470 | 470 | 50 | 10,7% | 44 | 9,4% | 38 | 8,0% | 132 | 28,1% | 45 | 31,6% | (16,7%) |
| Contracted services | 181 789 | 203 966 | 49 917 | 27,5% | 10 965 | 6,0% | 25 708 | 12,6% | 86 590 | 42,5% | 40 894 | 53,3% | (37,1%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 185 350 | 193 356 | 39 924 | 21,5% | 33 111 | 17,9% | 28 833 | 14,9% | 101 868 | 52,7% | 35 536 | 58,0% | (18,9%) |
| Disposal of Fixed and Intangible Assets | 10 344 | 10 344 | 33 | ,3% | - | - | 12 | ,1% | 45 | ,4% | (90) | (,9%) | (113,4%) |
| Other Losses | 49 301 | 45 301 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(167 843)** | **(270 796)** | **192 494** | | **124 404** | | **43 677** | | **360 576** | | **51 749** | | |
| Transfers and subsidies - capital (monetary allocations) | 383 456 | 394 722 | 132 255 | 34,5% | 177 045 | 46,2% | 78 093 | 19,8% | 387 393 | 98,1% | 111 241 | 77,1% | (29,8%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **215 613** | **123 926** | **324 750** | | **301 449** | | **121 770** | | **747 969** | | **162 990** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **215 613** | **123 926** | **324 750** | | **301 449** | | **121 770** | | **747 969** | | **162 990** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **215 613** | **123 926** | **324 750** | | **301 449** | | **121 770** | | **747 969** | | **162 990** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **215 613** | **123 926** | **324 750** | | **301 449** | | **121 770** | | **747 969** | | **162 990** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **393 366** | **430 571** | **117 403** | **29,8%** | **209 848** | **53,3%** | **99 242** | **23,0%** | **426 493** | **99,1%** | **116 670** | **75,7%** | **(14,9%)** |
| National Government | 335 316 | 346 523 | 111 626 | 33,3% | 166 554 | 49,7% | 68 697 | 19,8% | 346 877 | 100,1% | 100 361 | 79,6% | (31,6%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **335 316** | **346 523** | **111 626** | **33,3%** | **166 554** | **49,7%** | **68 697** | **19,8%** | **346 877** | **100,1%** | **100 361** | **79,6%** | **(31,6%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 58 050 | 84 048 | 5 777 | 10,0% | 43 294 | 74,6% | 30 545 | 36,3% | 79 617 | 94,7% | 16 309 | 62,0% | 87,3% |
| **Capital Expenditure Functional** | **393 366** | **430 571** | **117 403** | **29,8%** | **209 848** | **53,3%** | **99 242** | **23,0%** | **426 493** | **99,1%** | **116 670** | **75,7%** | **(14,9%)** |
| **Municipal governance and administration** | **12 650** | **15 946** | **109** | **,9%** | **997** | **7,9%** | **3 882** | **24,3%** | **4 987** | **31,3%** | **245** | **41,6%** | **1 483,4%** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 12 650 | 15 946 | 109 | ,9% | 997 | 7,9% | 3 882 | 24,3% | 4 987 | 31,3% | 245 | 41,6% | 1 483,4% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **380 716** | **414 625** | **117 295** | **30,8%** | **208 851** | **54,9%** | **95 360** | **23,0%** | **421 506** | **101,7%** | **116 425** | **77,0%** | **(18,1%)** |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | 375 716 | 414 625 | 117 295 | 31,2% | 203 851 | 54,3% | 100 360 | 24,2% | 421 506 | 101,7% | 116 425 | 77,0% | (13,8%) |
| Waste Water Management | 5 000 | - | - | - | 5 000 | 100,0% | (5 000) | - | - | - | - | - | (100,0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 517 516** | **1 395 303** | **554 205** | **36,5%** | **542 880** | **35,8%** | **390 548** | **28,0%** | **1 487 633** | **106,6%** | **293 878** | **100,5%** | **32,9%** |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 49 944 | 35 944 | 5 017 | 10,0% | 5 432 | 10,9% | 4 872 | 13,6% | 15 321 | 42,6% | 5 557 | 48,0% | (12,3%) |
| Other revenue | 109 048 | 238 | 25 457 | 23,3% | 45 598 | 41,8% | 41 269 | 17 340,0% | 112 324 | 47 195,0% | 37 079 | 219 088,1% | 11,3% |
| Transfers and Subsidies - Operational | 911 146 | 900 477 | 358 663 | 39,4% | 287 045 | 31,5% | 215 147 | 23,9% | 860 855 | 95,6% | 204 356 | 97,6% | 5,3% |
| Transfers and Subsidies - Capital | 383 456 | 394 722 | 146 019 | 38,1% | 189 150 | 49,3% | 123 479 | 31,3% | 458 648 | 116,2% | 29 261 | 86,5% | 322,0% |
| Interest | 63 922 | 63 922 | 19 049 | 29,8% | 15 655 | 24,5% | 5 781 | 9,0% | 40 484 | 63,3% | 17 626 | 87,9% | (67,2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(1 175 843)** | **(881 043)** | **(250 546)** | **21,3%** | **(231 293)** | **19,7%** | **(212 166)** | **24,1%** | **(694 005)** | **78,8%** | **(204 492)** | **69,9%** | **3,8%** |
| Suppliers and employees | (1 175 843) | (881 043) | (250 546) | 21,3% | (231 293) | 19,7% | (212 166) | 24,1% | (694 005) | 78,8% | (204 492) | 69,9% | 3,8% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **341 673** | **514 260** | **303 659** | **88,9%** | **311 587** | **91,2%** | **178 382** | **34,7%** | **793 628** | **154,3%** | **89 386** | **179,3%** | **99,6%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(393 366)** | **(430 571)** | **(128 030)** | **32,5%** | **(198 407)** | **50,4%** | **(98 328)** | **22,8%** | **(424 766)** | **98,7%** | **(125 096)** | **81,4%** | **(21,4%)** |
| Capital assets | (393 366) | (430 571) | (128 030) | 32,5% | (198 407) | 50,4% | (98 328) | 22,8% | (424 766) | 98,7% | (125 096) | 81,4% | (21,4%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(393 366)** | **(430 571)** | **(128 030)** | **32,5%** | **(198 407)** | **50,4%** | **(98 328)** | **22,8%** | **(424 766)** | **98,7%** | **(125 096)** | **81,4%** | **(21,4%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(150)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | (150) | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **(150)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **(51 843)** | **83 689** | **175 629** | **(338,8%)** | **113 180** | **(218,3%)** | **80 054** | **95,7%** | **368 862** | **440,8%** | **(35 710)** | **(309,2%)** | **(324,2%)** |
| Cash/cash equivalents at the year begin: | 447 974 | 661 150 | 661 150 | 147,6% | 836 779 | 186,8% | 949 959 | 143,7% | 661 150 | 100,0% | 910 247 | 100,0% | 4,4% |
| Cash/cash equivalents at the year end: | **396 131** | **744 839** | **836 779** | **211,2%** | **949 959** | **239,8%** | **1 030 013** | **138,3%** | **1 030 013** | **138,3%** | **874 537** | **180,0%** | **17,8%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 155 | - | 9 112 | ,9% | 18 088 | 1,8% | 976 487 | 97,3% | 1 003 842 | 99,6% | - | - | (8 004 658) | (797,4%) |
| 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 | - | - | - | - | 6 | ,1% | 4 325 | 99,9% | 4 331 | ,4% | - | - | - | - |
| **Total By Income Source** | **155** | **-** | **9 112** | **,9%** | **18 094** | **1,8%** | **980 813** | **97,3%** | **1 008 173** | **100,0%** | **-** | **-** | **(8 004 658)** | **(794,0%)** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 3 | - | 156 | ,9% | 309 | 1,8% | 16 698 | 97,3% | 17 166 | 1,7% | - | - | (136 880) | (797,4%) |
| Commercial | 7 | - | 428 | ,9% | 850 | 1,8% | 45 895 | 97,3% | 47 181 | 4,7% | - | - | (376 219) | (797,4%) |
| Households | 145 | - | 8 528 | ,9% | 16 928 | 1,8% | 913 895 | 97,3% | 939 496 | 93,2% | - | - | (7 491 560) | (797,4%) |
| Other | - | - | - | - | 6 | ,1% | 4 325 | 99,9% | 4 331 | ,4% | - | - | - | - |
| **Total By Customer Group** | **155** | **-** | **9 112** | **,9%** | **18 094** | **1,8%** | **980 813** | **97,3%** | **1 008 173** | **100,0%** | **-** | **-** | **(8 004 658)** | **(794,0%)** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 326 | 100,0% | - | - | - | - | - | - | 326 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **326** | **100,0%** | **-** | **-** | **-** | **-** | **-** | **-** | **326** | **100,0%** |

### Contact Details



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



Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: THABAZIMBI (LIM361)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **618 057** | **734 026** | **142 719** | **23,1%** | **155 095** | **25,1%** | **151 277** | **20,6%** | **449 092** | **61,2%** | **186 497** | **73,5%** | **(18,9%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 145 635 | 146 185 | 26 002 | 17,9% | 23 252 | 16,0% | 28 097 | 19,2% | 77 351 | 52,9% | 21 881 | 48,5% | 28,4% |
| Service charges - Water | 59 889 | 149 723 | 9 180 | 15,3% | 8 399 | 14,0% | 9 510 | 6,4% | 27 090 | 18,1% | 8 419 | 40,6% | 13,0% |
| Service charges - Waste Water Management | 33 278 | 33 278 | 7 583 | 22,8% | 7 761 | 23,3% | 7 853 | 23,6% | 23 196 | 69,7% | 7 483 | 71,3% | 4,9% |
| Service charges - Waste Management | 20 116 | 20 116 | 4 412 | 21,9% | 5 219 | 25,9% | 5 208 | 25,9% | 14 839 | 73,8% | 3 915 | 58,5% | 33,0% |
| Sale of Goods and Rendering of Services | 1 861 | 2 276 | 129 | 6,9% | 286 | 15,4% | 105 | 4,6% | 519 | 22,8% | 249 | 51,8% | (58,0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 54 370 | 59 496 | 16 487 | 30,3% | 20 198 | 37,1% | 21 116 | 35,5% | 57 801 | 97,1% | 18 342 | 138,6% | 15,1% |
| Interest earned from Current and Non Current Assets | - | 2 800 | 1 150 | - | 259 | - | 215 | 7,7% | 1 624 | 58,0% | - | 43,2% | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 675 | 675 | 132 | 19,5% | 145 | 21,4% | 134 | 19,9% | 411 | 60,9% | 126 | 63,2% | 6,8% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 1 507 | 1 747 | 57 | 3,8% | 33 | 2,2% | 235 | 13,5% | 325 | 18,6% | 479 | 29,2% | (50,9%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 134 125 | 134 125 | 25 102 | 18,7% | 37 629 | 28,1% | 37 149 | 27,7% | 99 881 | 74,5% | 40 036 | 101,7% | (7,2%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 914 | 914 | (391) | (42,9%) | 12 | 1,3% | 6 | ,7% | (374) | (40,9%) | 47 | 67,4% | (86,5%) |
| Licences or permits | 5 583 | 5 728 | 50 | ,9% | 20 | ,4% | 12 | ,2% | 82 | 1,4% | 3 | ,3% | 291,2% |
| Transfer and subsidies - Operational | 160 105 | 162 090 | 52 827 | 33,0% | 51 884 | 32,4% | 41 636 | 25,7% | 146 347 | 90,3% | 85 516 | 84,5% | (51,3%) |
| Interest Receivables | - | 14 874 | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **601 405** | **690 963** | **108 593** | **18,1%** | **125 693** | **20,9%** | **128 691** | **18,6%** | **362 977** | **52,5%** | **123 327** | **56,8%** | **4,3%** |
| Employee related costs | 182 640 | 175 977 | 39 386 | 21,6% | 40 266 | 22,0% | 42 465 | 24,1% | 122 117 | 69,4% | 41 632 | 68,1% | 2,0% |
| Remuneration of councillors | 12 658 | 13 658 | 2 699 | 21,3% | 2 663 | 21,0% | 2 698 | 19,8% | 8 060 | 59,0% | 2 696 | 61,8% | ,1% |
| Bulk purchases - electricity | 132 203 | 126 203 | 28 224 | 21,3% | 24 371 | 18,4% | 38 188 | 30,3% | 90 783 | 71,9% | 27 571 | 60,8% | 38,5% |
| Inventory consumed | 60 933 | 107 118 | 5 454 | 9,0% | 14 024 | 23,0% | 16 277 | 15,2% | 35 754 | 33,4% | 13 341 | 64,7% | 22,0% |
| Debt impairment | 31 271 | 31 271 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 44 420 | 44 420 | - | - | - | - | - | - | - | - | - | - | - |
| Interest,Dividends and Rent on Land | 21 529 | 38 858 | 325 | 1,5% | 213 | 1,0% | 401 | 1,0% | 939 | 2,4% | 6 219 | 62,7% | (93,5%) |
| Contracted services | 68 330 | 105 075 | 27 185 | 39,8% | 34 841 | 51,0% | 21 914 | 20,9% | 83 939 | 79,9% | 22 370 | 87,9% | (2,0%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 5 000 | 2 300 | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 42 420 | 46 083 | 5 321 | 12,5% | 9 316 | 22,0% | 6 749 | 14,6% | 21 385 | 46,4% | 9 499 | 43,4% | (29,0%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **16 652** | **43 063** | **34 126** | | **29 402** | | **22 587** | | **86 115** | | **63 170** | | |
| Transfers and subsidies - capital (monetary allocations) | 111 465 | 123 716 | - | - | - | - | 39 721 | 32,1% | 39 721 | 32,1% | 1 067 | 4,4% | 3 622,8% |
| Transfers and subsidies - capital (in-kind) | 47 000 | 47 000 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **175 117** | **213 779** | **34 126** | | **29 402** | | **62 308** | | **125 837** | | **64 237** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **175 117** | **213 779** | **34 126** | | **29 402** | | **62 308** | | **125 837** | | **64 237** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **175 117** | **213 779** | **34 126** | | **29 402** | | **62 308** | | **125 837** | | **64 237** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **175 117** | **213 779** | **34 126** | | **29 402** | | **62 308** | | **125 837** | | **64 237** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **109 480** | **127 716** | **16 635** | **15,2%** | **14 255** | **13,0%** | **5 613** | **4,4%** | **36 503** | **28,6%** | **1 021** | **10,6%** | **450,0%** |
| National Government | 109 480 | 127 716 | 16 635 | 15,2% | 14 255 | 13,0% | 5 613 | 4,4% | 36 503 | 28,6% | 1 021 | 10,7% | 450,0% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **109 480** | **127 716** | **16 635** | **15,2%** | **14 255** | **13,0%** | **5 613** | **4,4%** | **36 503** | **28,6%** | **1 021** | **10,7%** | **450,0%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Functional** | **109 480** | **127 716** | **16 635** | **15,2%** | **14 255** | **13,0%** | **5 613** | **4,4%** | **36 503** | **28,6%** | **1 021** | **10,6%** | **450,0%** |
| **Municipal governance and administration** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **41 716** | **42 795** | **10 455** | **25,1%** | **7 932** | **19,0%** | **-** | **-** | **18 387** | **43,0%** | **-** | **12,2%** | **-** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 41 716 | 42 795 | 10 455 | 25,1% | 7 932 | 19,0% | - | - | 18 387 | 43,0% | - | 12,2% | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **67 764** | **84 921** | **6 180** | **9,1%** | **6 323** | **9,3%** | **5 613** | **6,6%** | **18 116** | **21,3%** | **1 021** | **13,1%** | **450,0%** |
| Energy sources | 20 000 | 20 000 | 6 180 | 30,9% | 6 323 | 31,6% | - | - | 12 503 | 62,5% | - | - | - |
| Water Management | 47 764 | 31 000 | - | - | - | - | 3 071 | 9,9% | 3 071 | 9,9% | 1 021 | 7,3% | 200,9% |
| Waste Water Management | - | 33 921 | - | - | - | - | 2 542 | 7,5% | 2 542 | 7,5% | - | 10,4% | (100,0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **639 889** | **651 776** | **160 886** | **25,1%** | **122 695** | **19,2%** | **166 723** | **25,6%** | **450 305** | **69,1%** | **158 626** | **57,2%** | **5,1%** |
| Property rates | 120 694 | 120 694 | 32 924 | 27,3% | 20 185 | 16,7% | 27 506 | 22,8% | 80 614 | 66,8% | 26 832 | 90,5% | 2,5% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 206 666 | 204 317 | 46 846 | 22,7% | 31 081 | 15,0% | 40 538 | 19,8% | 118 465 | 58,0% | 34 905 | 53,6% | 16,1% |
| Other revenue | 40 957 | 40 957 | 20 841 | 50,9% | 14 960 | 36,5% | 14 635 | 35,7% | 50 436 | 123,1% | 6 174 | 360,7% | 137,0% |
| Transfers and Subsidies - Operational | 160 108 | 110 329 | 60 276 | 37,6% | 56 469 | 35,3% | 84 045 | 76,2% | 200 789 | 182,0% | 90 715 | 53,7% | (7,4%) |
| Transfers and Subsidies - Capital | 111 465 | 175 480 | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(567 954)** | **(579 338)** | **(102 584)** | **18,1%** | **(93 561)** | **16,5%** | **(59 595)** | **10,3%** | **(255 740)** | **44,1%** | **(62 259)** | **33,7%** | **(4,3%)** |
| Suppliers and employees | (546 425) | (557 810) | (102 584) | 18,8% | (93 561) | 17,1% | (59 593) | 10,7% | (255 738) | 45,8% | (62 259) | 34,4% | (4,3%) |
| Finance charges | (21 529) | (21 529) | - | - | - | - | (2) | - | (2) | - | - | - | (100,0%) |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **71 935** | **72 438** | **58 302** | **81,0%** | **29 134** | **40,5%** | **107 128** | **147,9%** | **194 565** | **268,6%** | **96 367** | **(305,3%)** | **11,2%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(109 480)** | **(115 716)** | **(19 166)** | **17,5%** | **(14 995)** | **13,7%** | **(5 883)** | **5,1%** | **(40 044)** | **34,6%** | **(1 067)** | **26,9%** | **451,4%** |
| Capital assets | (109 480) | (115 716) | (19 166) | 17,5% | (14 995) | 13,7% | (5 883) | 5,1% | (40 044) | 34,6% | (1 067) | 26,9% | 451,4% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(109 480)** | **(115 716)** | **(19 166)** | **17,5%** | **(14 995)** | **13,7%** | **(5 883)** | **5,1%** | **(40 044)** | **34,6%** | **(1 067)** | **26,9%** | **451,4%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **(37 545)** | **(43 278)** | **39 137** | **(104,2%)** | **14 139** | **(37,7%)** | **101 245** | **(233,9%)** | **154 521** | **(357,0%)** | **95 300** | **(129,3%)** | **6,2%** |
| Cash/cash equivalents at the year begin: | 193 960 | 193 960 | 41 837 | 21,6% | 84 340 | 43,5% | 98 479 | 50,8% | 41 837 | 21,6% | 27 234 | 45,5% | 261,6% |
| Cash/cash equivalents at the year end: | **156 415** | **150 682** | **84 340** | **53,9%** | **98 479** | **63,0%** | **199 724** | **132,5%** | **199 724** | **132,5%** | **122 533** | **117,8%** | **63,0%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 4 607 | 2,4% | 1 998 | 1,0% | 1 565 | ,8% | 187 219 | 95,8% | 195 389 | 17,5% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3 974 | 6,7% | 1 753 | 3,0% | 2 130 | 3,6% | 51 219 | 86,7% | 59 076 | 5,3% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 11 015 | 4,3% | 9 556 | 3,7% | 9 013 | 3,5% | 226 570 | 88,5% | 256 154 | 22,9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 660 | 1,8% | 2 313 | 1,5% | 2 268 | 1,5% | 142 704 | 95,2% | 149 944 | 13,4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 581 | 1,8% | 1 480 | 1,7% | 1 323 | 1,5% | 85 158 | 95,1% | 89 542 | 8,0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 345 | 100,0% | 345 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 7 222 | 2,1% | 7 124 | 2,1% | 7 045 | 2,1% | 316 061 | 93,7% | 337 452 | 30,1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 28 | ,1% | 78 | ,2% | 7 | - | 31 405 | 99,6% | 31 519 | 2,8% | - | - | - | - |
| **Total By Income Source** | **31 087** | **2,8%** | **24 303** | **2,2%** | **23 350** | **2,1%** | **1 040 681** | **93,0%** | **1 119 421** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 797 | 3,5% | 1 277 | 2,5% | 1 335 | 2,6% | 47 676 | 91,5% | 52 085 | 4,7% | - | - | - | - |
| Commercial | 13 307 | 4,7% | 10 371 | 3,7% | 10 124 | 3,6% | 249 158 | 88,1% | 282 960 | 25,3% | - | - | - | - |
| Households | 15 983 | 2,0% | 12 655 | 1,6% | 11 891 | 1,5% | 743 847 | 94,8% | 784 376 | 70,1% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **31 087** | **2,8%** | **24 303** | **2,2%** | **23 350** | **2,1%** | **1 040 681** | **93,0%** | **1 119 421** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 29 465 | 14,9% | - | - | 2 | - | 168 757 | 85,1% | 198 225 | 29,6% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (3 884) | (,8%) | 16 905 | 3,6% | 146 | - | 458 462 | 97,2% | 471 629 | 70,4% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **25 581** | **3,8%** | **16 905** | **2,5%** | **149** | **-** | **627 219** | **93,6%** | **669 853** | **100,0%** |

### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: LEPHALALE (LIM362)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **904 210** | **888 328** | **279 085** | **30,9%** | **208 334** | **23,0%** | **195 799** | **22,0%** | **683 218** | **76,9%** | **207 202** | **79,0%** | **(5,5%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 270 621 | 252 939 | 81 422 | 30,1% | 36 205 | 13,4% | 39 203 | 15,5% | 156 831 | 62,0% | 61 032 | 69,4% | (35,8%) |
| Service charges - Water | 73 956 | 73 956 | 18 148 | 24,5% | 18 301 | 24,7% | 16 369 | 22,1% | 52 817 | 71,4% | 14 775 | 69,8% | 10,8% |
| Service charges - Waste Water Management | 31 974 | 33 974 | 8 577 | 26,8% | 8 267 | 25,9% | 8 158 | 24,0% | 25 002 | 73,6% | 7 412 | 74,6% | 10,1% |
| Service charges - Waste Management | 26 500 | 26 500 | 6 790 | 25,6% | 6 735 | 25,4% | 6 320 | 23,8% | 19 845 | 74,9% | 6 227 | 75,0% | 1,5% |
| Sale of Goods and Rendering of Services | 1 915 | 1 915 | 205 | 10,7% | 120 | 6,3% | 214 | 11,2% | 539 | 28,1% | 379 | 70,0% | (43,5%) |
| Agency services | 12 890 | 9 890 | 1 292 | 10,0% | 1 612 | 12,5% | 1 634 | 16,5% | 4 538 | 45,9% | 346 | 53,1% | 372,6% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 54 227 | 56 227 | 14 369 | 26,5% | 14 570 | 26,9% | 12 800 | 22,8% | 41 739 | 74,2% | 14 656 | 84,3% | (12,7%) |
| Interest earned from Current and Non Current Assets | 7 592 | 7 592 | 2 881 | 37,9% | 1 392 | 18,3% | 1 800 | 23,7% | 6 073 | 80,0% | 1 680 | 75,0% | 7,1% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 839 | 639 | 102 | 12,2% | 195 | 23,3% | 171 | 26,7% | 468 | 73,4% | 213 | 69,9% | (20,1%) |
| Licences or permits | - | - | 315 | - | - | - | 374 | - | 689 | - | - | - | (100,0%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 776 | 2 776 | 458 | 16,5% | 296 | 10,6% | 411 | 14,8% | 1 164 | 41,9% | 1 172 | 84,9% | (64,9%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 133 680 | 133 680 | 31 621 | 23,7% | 29 772 | 22,3% | 31 990 | 23,9% | 93 383 | 69,9% | 32 044 | 70,2% | (,2%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 6 158 | 5 158 | 153 | 2,5% | 603 | 9,8% | 848 | 16,5% | 1 604 | 31,1% | 222 | 53,6% | 281,6% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 260 209 | 260 209 | 106 209 | 40,8% | 84 803 | 32,6% | 69 192 | 26,6% | 260 203 | 100,0% | 60 760 | 96,4% | 13,9% |
| Interest Receivables | 20 874 | 22 874 | 6 543 | 31,3% | 5 464 | 26,2% | 6 315 | 27,6% | 18 322 | 80,1% | 6 284 | 89,0% | ,5% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **901 405** | **886 132** | **195 293** | **21,7%** | **248 274** | **27,5%** | **177 392** | **20,0%** | **620 959** | **70,1%** | **182 759** | **70,9%** | **(2,9%)** |
| Employee related costs | 273 857 | 275 857 | 66 608 | 24,3% | 69 587 | 25,4% | 45 520 | 16,5% | 181 714 | 65,9% | 62 931 | 72,5% | (27,7%) |
| Remuneration of councillors | 16 063 | 16 063 | 3 550 | 22,1% | 3 550 | 22,1% | 3 550 | 22,1% | 10 650 | 66,3% | 3 561 | 70,2% | (,3%) |
| Bulk purchases - electricity | 205 014 | 188 014 | 43 009 | 21,0% | 46 228 | 22,5% | 52 333 | 27,8% | 141 571 | 75,3% | 41 802 | 76,8% | 25,2% |
| Inventory consumed | 58 351 | 46 351 | 8 176 | 14,0% | 15 193 | 26,0% | 13 752 | 29,7% | 37 120 | 80,1% | 10 754 | 67,0% | 27,9% |
| Debt impairment | 52 323 | 46 323 | 9 854 | 18,8% | 13 081 | 25,0% | 8 720 | 18,8% | 31 655 | 68,3% | 5 476 | 58,8% | 59,3% |
| Depreciation, Amortisation and Impairment | 95 671 | 95 671 | 20 173 | 21,1% | 20 150 | 21,1% | 19 874 | 20,8% | 60 197 | 62,9% | 21 740 | 69,3% | (8,6%) |
| Interest,Dividends and Rent on Land | 21 490 | 19 490 | 601 | 2,8% | 813 | 3,8% | 702 | 3,6% | 2 116 | 10,9% | 1 122 | 17,6% | (37,4%) |
| Contracted services | 83 590 | 79 060 | 17 204 | 20,6% | 19 397 | 23,2% | 17 690 | 22,4% | 54 291 | 68,7% | 16 682 | 63,8% | 6,0% |
| Transfers and subsidies | 2 142 | 2 142 | 498 | 23,2% | 33 | 1,5% | 199 | 9,3% | 729 | 34,0% | 73 | 89,4% | 173,3% |
| Irrecoverable debts written off | 15 500 | 38 556 | - | - | 38 556 | 248,8% | - | - | 38 556 | 100,0% | 296 | 95,6% | (100,0%) |
| Operational Cost and Other Cost | 77 405 | 78 605 | 25 621 | 33,1% | 21 688 | 28,0% | 15 052 | 19,1% | 62 360 | 79,3% | 18 322 | 78,5% | (17,8%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **2 804** | **2 196** | **83 792** | | **(39 940)** | | **18 407** | | **62 259** | | **24 443** | | |
| Transfers and subsidies - capital (monetary allocations) | 117 238 | 117 238 | 19 989 | 17,0% | 9 423 | 8,0% | 115 892 | 98,9% | 145 304 | 123,9% | 635 | 31,1% | 18 141,1% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **120 042** | **119 434** | **103 781** | | **(30 517)** | | **134 299** | | **207 563** | | **25 078** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **120 042** | **119 434** | **103 781** | | **(30 517)** | | **134 299** | | **207 563** | | **25 078** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **120 042** | **119 434** | **103 781** | | **(30 517)** | | **134 299** | | **207 563** | | **25 078** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **120 042** | **119 434** | **103 781** | | **(30 517)** | | **134 299** | | **207 563** | | **25 078** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **157 914** | **220 667** | **38 430** | **24,3%** | **49 157** | **31,1%** | **40 250** | **18,2%** | **127 838** | **57,9%** | **30 137** | **40,3%** | **33,6%** |
| National Government | 117 238 | 171 337 | 33 183 | 28,3% | 46 948 | 40,0% | 28 400 | 16,6% | 108 531 | 63,3% | 27 084 | 43,3% | 4,9% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **117 238** | **171 337** | **33 183** | **28,3%** | **46 948** | **40,0%** | **28 400** | **16,6%** | **108 531** | **63,3%** | **27 084** | **43,3%** | **4,9%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 40 676 | 49 330 | 5 247 | 12,9% | 2 209 | 5,4% | 11 850 | 24,0% | 19 307 | 39,1% | 3 054 | 25,5% | 288,1% |
| **Capital Expenditure Functional** | **157 914** | **220 667** | **38 430** | **24,3%** | **49 157** | **31,1%** | **40 250** | **18,2%** | **127 838** | **57,9%** | **30 137** | **40,3%** | **33,6%** |
| **Municipal governance and administration** | **6 790** | **6 873** | **292** | **4,3%** | **1 852** | **27,3%** | **361** | **5,3%** | **2 505** | **36,4%** | **-** | **47,6%** | **(100,0%)** |
| Executive and Council | - | 150 | - | - | 55 | - | - | - | 55 | 36,7% | - | 86,4% | - |
| Finance and administration | 6 790 | 6 723 | 292 | 4,3% | 1 797 | 26,5% | 361 | 5,4% | 2 450 | 36,4% | - | 32,2% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **2 386** | **2 250** | **-** | **-** | **308** | **12,9%** | **1 265** | **56,2%** | **1 573** | **69,9%** | **2 125** | **26,8%** | **(40,5%)** |
| Community and Social Services | 1 586 | 950 | - | - | 308 | 19,4% | 437 | 46,0% | 745 | 78,5% | - | - | (100,0%) |
| Sport And Recreation | - | 500 | - | - | - | - | 101 | 20,3% | 101 | 20,3% | 2 125 | 26,3% | (95,2%) |
| Public Safety | 800 | 800 | - | - | - | - | 726 | 90,8% | 726 | 90,8% | - | 212,2% | (100,0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **55 158** | **79 262** | **15 769** | **28,6%** | **20 137** | **36,5%** | **11 688** | **14,7%** | **47 593** | **60,0%** | **8 529** | **21,7%** | **37,0%** |
| Planning and Development | 2 000 | 3 900 | - | - | - | - | 463 | 11,9% | 463 | 11,9% | 490 | 8,1% | (5,5%) |
| Road Transport | 53 158 | 75 362 | 15 769 | 29,7% | 20 137 | 37,9% | 11 225 | 14,9% | 47 130 | 62,5% | 8 039 | 23,7% | 39,6% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **93 580** | **132 282** | **22 370** | **23,9%** | **26 860** | **28,7%** | **26 936** | **20,4%** | **76 166** | **57,6%** | **19 483** | **47,1%** | **38,3%** |
| Energy sources | 9 503 | 10 595 | 1 220 | 12,8% | 1 373 | 14,4% | 3 435 | 32,4% | 6 028 | 56,9% | 3 407 | 51,9% | ,8% |
| Water Management | 68 583 | 95 205 | 18 562 | 27,1% | 20 428 | 29,8% | 23 501 | 24,7% | 62 491 | 65,6% | 11 556 | 48,0% | 103,4% |
| Waste Water Management | 12 994 | 24 982 | 2 588 | 19,9% | 5 060 | 38,9% | - | - | 7 648 | 30,6% | 3 020 | 40,0% | (100,0%) |
| Waste Management | 2 500 | 1 500 | - | - | - | - | - | - | - | - | 1 500 | 100,0% | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 008 396** | **1 032 892** | **598 630** | **59,4%** | **(74 292)** | **(7,4%)** | **465 480** | **45,1%** | **989 818** | **95,8%** | **345 786** | **119,2%** | **34,6%** |
| Property rates | 96 082 | 96 082 | 10 269 | 10,7% | 25 819 | 26,9% | 2 194 | 2,3% | 38 282 | 39,8% | 84 639 | 387,4% | (97,4%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 419 891 | 407 463 | 57 419 | 13,7% | 81 267 | 19,4% | 6 213 | 1,5% | 144 898 | 35,6% | 218 348 | 511,6% | (97,2%) |
| Other revenue | 111 385 | 121 435 | 165 884 | 148,9% | (96 952) | (87,0%) | 299 796 | 246,9% | 368 728 | 303,6% | 78 339 | 176,1% | 282,7% |
| Transfers and Subsidies - Operational | 260 209 | 260 209 | 318 924 | 122,6% | (112 589) | (43,3%) | 79 689 | 30,6% | 286 025 | 109,9% | (208 125) | (698,1%) | (138,3%) |
| Transfers and Subsidies - Capital | 113 238 | 117 238 | 46 031 | 40,6% | 28 046 | 24,8% | 77 513 | 66,1% | 151 590 | 129,3% | 170 819 | 257,2% | (54,6%) |
| Interest | 7 592 | 30 465 | 102 | 1,3% | 117 | 1,5% | 75 | ,2% | 295 | 1,0% | 1 767 | 296,2% | (95,7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(852 244)** | **(815 522)** | **(196 553)** | **23,1%** | **(189 611)** | **22,2%** | **(221 179)** | **27,1%** | **(607 344)** | **74,5%** | **(216 827)** | **95,0%** | **2,0%** |
| Suppliers and employees | (830 623) | (795 064) | (196 553) | 23,7% | (189 611) | 22,8% | (221 179) | 27,8% | (607 344) | 76,4% | (216 827) | 97,6% | 2,0% |
| Finance charges | (21 490) | (19 490) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (131) | (968) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **156 151** | **217 370** | **402 077** | **257,5%** | **(263 904)** | **(169,0%)** | **244 301** | **112,4%** | **382 474** | **176,0%** | **128 959** | **198,5%** | **89,4%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(181 601)** | **(260 355)** | **(48 271)** | **26,6%** | **(40 792)** | **22,5%** | **(55 535)** | **21,3%** | **(144 598)** | **55,5%** | **(23 182)** | **35,8%** | **139,6%** |
| Capital assets | (181 601) | (260 355) | (48 271) | 26,6% | (40 792) | 22,5% | (55 535) | 21,3% | (144 598) | 55,5% | (23 182) | 35,8% | 139,6% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(181 601)** | **(260 355)** | **(48 271)** | **26,6%** | **(40 792)** | **22,5%** | **(55 535)** | **21,3%** | **(144 598)** | **55,5%** | **(23 182)** | **35,8%** | **139,6%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | - | - | **(37)** | - | **56** | - | **76** | - | **96** | - | **63** | - | **21,4%** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | (37) | - | 56 | - | 76 | - | 96 | - | 63 | - | 21,4% |
| **Payments** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **(37)** | **-** | **56** | **-** | **76** | **-** | **96** | **-** | **63** | **-** | **21,4%** |
| **Net Increase/(Decrease) in cash held** | **(25 450)** | **(42 985)** | **353 769** | **(1 390,1%)** | **(304 640)** | **1 197,0%** | **188 842** | **(439,3%)** | **237 972** | **(553,6%)** | **105 841** | **(563,9%)** | **78,4%** |
| Cash/cash equivalents at the year begin: | 91 274 | 66 067 | - | - | 420 056 | 460,2% | 115 417 | 174,7% | - | - | 322 426 | - | (64,2%) |
| Cash/cash equivalents at the year end: | **65 824** | **23 083** | **353 769** | **537,4%** | **115 417** | **175,3%** | **304 259** | **1 318,1%** | **304 259** | **1 318,1%** | **428 267** | **1 641,6%** | **(29,0%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 14 913 | 7,0% | 5 154 | 2,4% | 4 097 | 1,9% | 189 044 | 88,7% | 213 208 | 24,1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 23 168 | 14,6% | 3 331 | 2,1% | 2 813 | 1,8% | 129 226 | 81,5% | 158 538 | 17,9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 21 714 | 8,3% | 6 810 | 2,6% | 5 711 | 2,2% | 226 056 | 86,8% | 260 291 | 29,4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 7 217 | 6,3% | 2 521 | 2,2% | 2 329 | 2,0% | 102 342 | 89,5% | 114 409 | 12,9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 5 786 | 4,6% | 2 130 | 1,7% | 2 060 | 1,7% | 114 793 | 92,0% | 124 769 | 14,1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 76 | ,9% | 38 | ,5% | 38 | ,5% | 7 908 | 98,1% | 8 060 | ,9% | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 416 | 6,7% | 519 | 8,3% | 155 | 2,5% | 5 165 | 82,6% | 6 255 | ,7% | - | - | - | - |
| **Total By Income Source** | **73 289** | **8,3%** | **20 503** | **2,3%** | **17 203** | **1,9%** | **774 535** | **87,5%** | **885 530** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 13 361 | 9,5% | 4 313 | 3,1% | 2 872 | 2,0% | 120 792 | 85,5% | 141 338 | 16,0% | - | - | - | - |
| Commercial | 4 679 | 15,9% | 717 | 2,4% | 594 | 2,0% | 23 384 | 79,6% | 29 374 | 3,3% | - | - | - | - |
| Households | 54 889 | 7,7% | 15 099 | 2,1% | 13 594 | 1,9% | 627 454 | 88,2% | 711 036 | 80,3% | - | - | - | - |
| Other | 361 | 9,5% | 374 | 9,9% | 143 | 3,8% | 2 905 | 76,8% | 3 782 | ,4% | - | - | - | - |
| **Total By Customer Group** | **73 289** | **8,3%** | **20 503** | **2,3%** | **17 203** | **1,9%** | **774 535** | **87,5%** | **885 530** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 17 911 | 99,6% | 76 | ,4% | - | - | - | - | 17 987 | 69,2% |
| Bulk Water | - | - | - | - | - | - | 6 680 | 100,0% | 6 680 | 25,7% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 422 | 89,4% | 26 | 5,4% | - | - | 24 | 5,1% | 472 | 1,8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 862 | 99,8% | - | - | 1 | ,2% | - | - | 864 | 3,3% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **19 195** | **73,8%** | **101** | **,4%** | **1** | **-** | **6 704** | **25,8%** | **26 002** | **100,0%** |

## Contact Details



| | | |
|---|---|---|
| Municipal Manager | Ms Feziwe Nogilana-Raphela | 014 762 1508 |
| Chief Financial Officer | Ms Lesego Margaret Matlwa | 014 762 1482 |



Source Local Government Database

1. All figures in this report are unaudited.

# LIMPOPO: BELA BELA (LIM366)
# STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

## Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **656 606** | **719 111** | **187 355** | **28,5%** | **187 417** | **28,5%** | **180 336** | **25,1%** | **555 108** | **77,2%** | **190 635** | **79,6%** | **(5,4%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 189 484 | 189 966 | 42 151 | 22,2% | 53 670 | 28,3% | 48 859 | 25,7% | 144 680 | 76,2% | 42 754 | 74,7% | 14,3% |
| Service charges - Water | 50 250 | 46 104 | 11 652 | 23,2% | 9 851 | 19,6% | 10 322 | 22,4% | 31 825 | 69,0% | 9 233 | 59,1% | 11,8% |
| Service charges - Waste Water Management | 26 128 | 24 520 | 6 258 | 24,0% | 5 485 | 21,0% | 5 634 | 23,0% | 17 377 | 70,9% | 5 058 | 72,1% | 11,4% |
| Service charges - Waste Management | 11 267 | 11 433 | 3 012 | 26,7% | 2 697 | 23,9% | 2 791 | 24,4% | 8 500 | 74,3% | 2 601 | 73,8% | 7,3% |
| Sale of Goods and Rendering of Services | 1 400 | 1 400 | 356 | 25,4% | 250 | 17,8% | 263 | 18,8% | 868 | 62,0% | 458 | 62,4% | (42,6%) |
| Agency services | 6 000 | 6 000 | 1 562 | 26,0% | 1 037 | 17,3% | 1 080 | 18,0% | 3 678 | 61,3% | 783 | 63,3% | 37,9% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 15 389 | 14 029 | 3 119 | 20,3% | 3 245 | 21,1% | 3 158 | 22,5% | 9 523 | 67,9% | 3 834 | 73,6% | (17,6%) |
| Interest earned from Current and Non Current Assets | 5 000 | 8 000 | 975 | 19,5% | 1 462 | 29,2% | 1 443 | 18,0% | 3 881 | 48,5% | 1 409 | 69,7% | 2,5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1 223 | 1 336 | 332 | 27,2% | 342 | 28,0% | 329 | 24,6% | 1 003 | 75,1% | 296 | 75,4% | 11,1% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 470 | 3 487 | 388 | 15,7% | 934 | 37,8% | 233 | 6,7% | 1 556 | 44,6% | 89 | 58,9% | 162,4% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 115 924 | 115 924 | 26 900 | 23,2% | 28 240 | 24,4% | 28 368 | 24,5% | 83 508 | 72,0% | 27 170 | 66,4% | 4,4% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 43 548 | 103 544 | 23 909 | 54,9% | 25 571 | 58,7% | 35 661 | 34,4% | 85 141 | 82,2% | 45 914 | 99,3% | (22,3%) |
| Licences or permits | 3 447 | 3 447 | 605 | 17,5% | 1 074 | 31,2% | 650 | 18,9% | 2 329 | 67,6% | 537 | 71,1% | 21,0% |
| Transfer and subsidies - Operational | 151 036 | 151 426 | 62 211 | 41,2% | 49 512 | 32,8% | 37 249 | 24,6% | 148 972 | 98,4% | 35 339 | 98,7% | 5,4% |
| Interest Receivables | 17 045 | 15 675 | 3 575 | 21,0% | 3 639 | 21,4% | 3 901 | 24,9% | 11 115 | 70,9% | 3 985 | 75,8% | (2,1%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 3 595 | 2 424 | 349 | 9,7% | 406 | 11,3% | 396 | 16,3% | 1 151 | 47,5% | 840 | 66,3% | (52,9%) |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | 13 398 | 20 398 | - | - | - | - | - | - | - | - | 10 335 | 99,4% | (100,0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **627 799** | **684 752** | **128 747** | **20,5%** | **156 266** | **24,9%** | **135 011** | **19,7%** | **420 024** | **61,3%** | **140 340** | **65,5%** | **(3,8%)** |
| Employee related costs | 181 826 | 194 051 | 42 028 | 23,1% | 41 950 | 23,1% | 45 315 | 23,4% | 129 293 | 66,6% | 40 464 | 65,7% | 12,0% |
| Remuneration of councillors | 9 715 | 10 297 | 2 047 | 21,1% | 2 130 | 21,9% | 2 455 | 23,8% | 6 631 | 64,4% | 2 185 | 72,9% | 12,3% |
| Bulk purchases - electricity | 178 230 | 178 230 | 52 703 | 29,6% | 40 326 | 22,6% | 40 493 | 22,7% | 133 521 | 74,9% | 33 094 | 75,1% | 22,4% |
| Inventory consumed | 36 309 | 36 495 | 7 966 | 21,9% | 8 613 | 23,7% | 9 123 | 25,0% | 25 703 | 70,4% | 7 656 | 64,9% | 19,2% |
| Debt impairment | 24 996 | 61 318 | - | - | 8 816 | 35,3% | - | - | 8 816 | 14,4% | 26 681 | 76,7% | (100,0%) |
| Depreciation, Amortisation and Impairment | 44 944 | 49 090 | - | - | 20 961 | 46,6% | 13 076 | 26,6% | 34 037 | 69,3% | 2 545 | 70,4% | 413,8% |
| Interest,Dividends and Rent on Land | 18 612 | 10 345 | - | - | - | - | - | - | - | - | 605 | 3,2% | (100,0%) |
| Contracted services | 84 683 | 80 503 | 12 273 | 14,5% | 16 740 | 19,8% | 15 747 | 19,6% | 44 760 | 55,6% | 16 066 | 54,8% | (2,0%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 48 485 | 64 422 | 11 731 | 24,2% | 16 730 | 34,5% | 8 802 | 13,7% | 37 263 | 57,8% | 11 045 | 63,8% | (20,3%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **28 807** | **34 359** | **58 608** | | **31 151** | | **45 325** | | **135 084** | | **50 294** | | |
| Transfers and subsidies - capital (monetary allocations) | 151 051 | 171 497 | 56 907 | 37,7% | 40 639 | 26,9% | 16 921 | 9,9% | 114 468 | 66,7% | 15 600 | 41,9% | 8,5% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **179 858** | **205 855** | **115 516** | | **71 790** | | **62 247** | | **249 552** | | **65 894** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **179 858** | **205 855** | **115 516** | | **71 790** | | **62 247** | | **249 552** | | **65 894** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **179 858** | **205 855** | **115 516** | | **71 790** | | **62 247** | | **249 552** | | **65 894** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **179 858** | **205 855** | **115 516** | | **71 790** | | **62 247** | | **249 552** | | **65 894** | | |

## Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **152 011** | **171 875** | **49 629** | **32,6%** | **37 609** | **24,7%** | **19 763** | **11,5%** | **107 002** | **62,3%** | **16 061** | **39,4%** | **23,0%** |
| National Government | 131 349 | 149 077 | 48 702 | 37,1% | 36 397 | 27,7% | 15 277 | 10,2% | 100 377 | 67,3% | 13 456 | 41,4% | 13,5% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **131 349** | **149 077** | **48 702** | **37,1%** | **36 397** | **27,7%** | **15 277** | **10,2%** | **100 377** | **67,3%** | **13 456** | **41,4%** | **13,5%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 20 662 | 22 799 | 927 | 4,5% | 1 212 | 5,9% | 4 486 | 19,7% | 6 625 | 29,1% | 2 606 | 24,9% | 72,2% |
| **Capital Expenditure Functional** | **152 011** | **171 875** | **49 629** | **32,6%** | **37 609** | **24,7%** | **19 763** | **11,5%** | **107 002** | **62,3%** | **16 061** | **39,4%** | **23,0%** |
| **Municipal governance and administration** | **3 580** | **3 684** | **102** | **2,8%** | **-** | **-** | **2 903** | **78,8%** | **3 005** | **81,6%** | **1 034** | **36,3%** | **180,7%** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 3 280 | 3 684 | 102 | 3,1% | - | - | 2 903 | 78,8% | 3 005 | 81,6% | 1 034 | 36,3% | 180,7% |
| Internal audit | 300 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **1 561** | **1 505** | **-** | **-** | **86** | **5,5%** | **62** | **4,1%** | **148** | **9,8%** | **153** | **96,5%** | **(59,5%)** |
| Community and Social Services | 411 | 180 | - | - | - | - | - | - | - | - | 153 | 100,0% | (100,0%) |
| Sport And Recreation | - | - | - | - | - | - | 37 | - | 37 | - | - | 100,0% | (100,0%) |
| Public Safety | 1 150 | 1 325 | - | - | 86 | 7,5% | 24 | 1,8% | 110 | 8,3% | - | - | (100,0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **28 950** | **46 065** | **6 992** | **24,2%** | **10 817** | **37,4%** | **4 476** | **9,7%** | **22 286** | **48,4%** | **563** | **38,0%** | **694,6%** |
| Planning and Development | 500 | 250 | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 28 450 | 45 815 | 6 992 | 24,6% | 10 817 | 38,0% | 4 476 | 9,8% | 22 286 | 48,6% | 563 | 38,0% | 694,6% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **117 920** | **120 621** | **42 535** | **36,1%** | **26 706** | **22,6%** | **12 322** | **10,2%** | **81 563** | **67,6%** | **14 311** | **38,5%** | **(13,9%)** |
| Energy sources | 25 752 | 27 530 | 6 884 | 26,7% | 4 374 | 17,0% | 2 059 | 7,5% | 13 318 | 48,4% | 2 840 | 21,3% | (27,5%) |
| Water Management | 57 338 | 57 459 | 22 375 | 39,0% | 15 605 | 27,2% | 6 954 | 12,1% | 44 934 | 78,2% | 1 704 | 18,8% | 308,2% |
| Waste Water Management | 28 213 | 27 792 | 12 073 | 42,8% | 5 432 | 19,3% | 2 383 | 8,6% | 19 887 | 71,6% | 7 696 | 44,6% | (69,0%) |
| Waste Management | 6 616 | 7 839 | 1 203 | 18,2% | 1 295 | 19,6% | 926 | 11,8% | 3 424 | 43,7% | 2 072 | 70,8% | (55,3%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **756 180** | **775 849** | **244 409** | **32,3%** | **214 386** | **28,4%** | **217 228** | **28,0%** | **676 023** | **87,1%** | **191 752** | **84,1%** | **13,3%** |
| Property rates | 104 332 | 93 898 | 23 314 | 22,3% | 22 732 | 21,8% | 20 207 | 21,5% | 66 253 | 70,6% | 22 366 | 64,1% | (9,7%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 249 416 | 239 360 | 69 565 | 27,9% | 71 270 | 28,6% | 72 881 | 30,4% | 213 716 | 89,3% | 64 989 | 90,9% | 12,1% |
| Other revenue | 78 146 | 96 955 | 34 490 | 44,1% | 22 019 | 28,2% | 15 722 | 16,2% | 72 231 | 74,5% | 12 958 | 77,5% | 21,3% |
| Transfers and Subsidies - Operational | 151 036 | 151 036 | 62 452 | 41,3% | 48 884 | 32,4% | 37 112 | 24,6% | 148 449 | 98,3% | 35 079 | 99,0% | 5,8% |
| Transfers and Subsidies - Capital | 140 291 | 160 961 | 52 623 | 37,5% | 47 204 | 33,6% | 69 176 | 43,0% | 169 003 | 105,0% | 53 896 | 91,3% | 28,4% |
| Interest | 32 960 | 33 638 | 1 966 | 6,0% | 2 277 | 6,9% | 2 130 | 6,3% | 6 372 | 18,9% | 2 464 | 14,2% | (13,6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(559 147)** | **(572 496)** | **(159 237)** | **28,5%** | **(147 932)** | **26,5%** | **(139 538)** | **24,4%** | **(446 707)** | **78,0%** | **(124 530)** | **80,7%** | **12,1%** |
| Suppliers and employees | (559 147) | (572 496) | (159 237) | 28,5% | (147 932) | 26,5% | (139 538) | 24,4% | (446 707) | 78,0% | (124 530) | 80,7% | 12,1% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **197 033** | **203 353** | **85 172** | **43,2%** | **66 454** | **33,7%** | **77 690** | **38,2%** | **229 316** | **112,8%** | **67 222** | **93,9%** | **15,6%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(152 011)** | **(193 876)** | **(71 293)** | **46,9%** | **(40 479)** | **26,6%** | **(19 605)** | **10,1%** | **(131 377)** | **67,8%** | **(18 118)** | **44,5%** | **8,2%** |
| Capital assets | (152 011) | (193 876) | (71 293) | 46,9% | (40 479) | 26,6% | (19 605) | 10,1% | (131 377) | 67,8% | (18 118) | 44,5% | 8,2% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(152 011)** | **(193 876)** | **(71 293)** | **46,9%** | **(40 479)** | **26,6%** | **(19 605)** | **10,1%** | **(131 377)** | **67,8%** | **(18 118)** | **44,5%** | **8,2%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **45 022** | **9 476** | **13 879** | **30,8%** | **25 974** | **57,7%** | **58 085** | **612,9%** | **97 939** | **1 033,5%** | **49 104** | **250,1%** | **18,3%** |
| Cash/cash equivalents at the year begin: | 25 270 | 52 871 | 52 852 | 209,1% | 66 754 | 264,2% | 92 728 | 175,4% | 52 852 | 100,0% | 82 396 | 100,0% | 12,5% |
| Cash/cash equivalents at the year end: | **70 293** | **62 348** | **66 754** | **95,0%** | **92 728** | **131,9%** | **150 813** | **241,9%** | **150 813** | **241,9%** | **131 499** | **194,1%** | **14,7%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 3 949 | 5,9% | 2 205 | 3,3% | 1 736 | 2,6% | 59 548 | 88,3% | 67 437 | 15,9% | (9 829) | (14,6%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 10 464 | 42,3% | 4 278 | 17,3% | 570 | 2,3% | 9 401 | 38,0% | 24 714 | 5,8% | (202) | (,8%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 7 749 | 5,3% | 4 337 | 2,9% | 3 547 | 2,4% | 131 615 | 89,4% | 147 247 | 34,8% | (2 310) | (1,6%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 177 | 5,4% | 1 143 | 2,8% | 999 | 2,5% | 36 368 | 89,4% | 40 687 | 9,6% | (5 234) | (12,9%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 990 | 6,2% | 441 | 2,8% | 359 | 2,3% | 14 118 | 88,7% | 15 908 | 3,8% | (1 863) | (11,7%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 2 | 100,0% | 2 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 2 397 | 2,0% | 2 288 | 1,9% | 2 450 | 2,0% | 112 930 | 94,1% | 120 065 | 28,4% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 109 | 1,6% | 92 | 1,3% | 128 | 1,9% | 6 498 | 95,2% | 6 827 | 1,6% | (6 072) | (88,9%) | - | - |
| **Total By Income Source** | **27 834** | **6,6%** | **14 784** | **3,5%** | **9 790** | **2,3%** | **370 479** | **87,6%** | **422 887** | **100,0%** | **(25 510)** | **(6,0%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 798 | 7,1% | 1 395 | 5,5% | 837 | 3,3% | 21 396 | 84,1% | 25 426 | 6,0% | (9) | - | - | - |
| Commercial | 15 864 | 8,9% | 7 470 | 4,2% | 3 627 | 2,0% | 150 758 | 84,8% | 177 719 | 42,0% | (724) | (,4%) | - | - |
| Households | 10 173 | 4,6% | 5 919 | 2,7% | 5 326 | 2,4% | 198 324 | 90,3% | 219 742 | 52,0% | (24 778) | (11,3%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **27 834** | **6,6%** | **14 784** | **3,5%** | **9 790** | **2,3%** | **370 479** | **87,6%** | **422 887** | **100,0%** | **(25 510)** | **(6,0%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 15 874 | 55,2% | - | - | - | - | 12 889 | 44,8% | 28 763 | 82,6% |
| Bulk Water | 1 954 | 100,0% | - | - | - | - | - | - | 1 954 | 5,6% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 111 | 100,0% | - | - | - | - | - | - | 4 111 | 11,8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **21 939** | **63,0%** | **-** | **-** | **-** | **-** | **12 889** | **37,0%** | **34 828** | **100,0%** |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Tsatsi George Ramagaga | 014 736 8000 |
| Chief Financial Officer | Mr Lucas Tshepo Titi | 014 736 8001 |

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: MOGALAKWENA (LIM367)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2024/25 Third Quarter: Actual Expenditure | Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **1 720 308** | **1 722 977** | **405 834** | **23,6%** | **473 727** | **27,5%** | **451 278** | **26,2%** | **1 330 840** | **77,2%** | **355 283** | **72,5%** | **27,0%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 489 694 | 489 694 | 100 782 | 20,6% | 87 954 | 18,0% | 169 937 | 34,7% | 358 672 | 73,2% | 107 352 | 65,9% | 58,3% |
| Service charges - Water | 243 834 | 243 834 | 6 514 | 2,7% | 69 710 | 28,6% | 42 971 | 17,6% | 119 195 | 48,9% | 40 538 | 67,1% | 6,0% |
| Service charges - Waste Water Management | 27 846 | 27 828 | 4 613 | 16,6% | 5 051 | 18,1% | 4 931 | 17,7% | 14 595 | 52,4% | 4 719 | 53,3% | 4,5% |
| Service charges - Waste Management | 68 576 | 68 523 | 7 665 | 11,2% | 7 371 | 10,7% | 7 361 | 10,7% | 22 396 | 32,7% | 7 046 | 33,4% | 4,5% |
| Sale of Goods and Rendering of Services | 4 811 | 4 811 | 1 022 | 21,3% | 726 | 15,1% | 1 310 | 27,2% | 3 059 | 63,6% | 1 183 | 72,3% | 10,8% |
| Agency services | 13 541 | 13 541 | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | 1 430 | 1 430 | 10 | ,7% | 38 | 2,7% | 143 | 10,0% | 192 | 13,4% | 401 | 68,1% | (64,3%) |
| Interest earned from Receivables | 67 419 | 67 419 | 17 637 | 26,2% | 19 727 | 29,3% | 20 354 | 30,2% | 57 718 | 85,6% | 16 153 | 74,8% | 26,0% |
| Interest earned from Current and Non Current Assets | 5 339 | 2 667 | 364 | 6,8% | 631 | 11,8% | 505 | 19,0% | 1 500 | 56,3% | 129 | 28,7% | 290,6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 2 513 | 2 513 | 478 | 19,0% | 675 | 26,8% | 481 | 19,2% | 1 634 | 65,0% | 995 | 92,1% | (51,6%) |
| Licences or permits | 2 825 | 2 674 | 6 | ,2% | 8 | ,3% | 3 | ,1% | 17 | ,6% | 867 | 76,8% | (99,6%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 1 930 | 1 930 | 199 | 10,3% | 149 | 7,7% | 114 | 5,9% | 462 | 23,9% | 33 | 41,0% | 243,5% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 126 216 | 126 288 | 29 137 | 23,1% | 29 374 | 23,3% | 29 900 | 23,7% | 88 412 | 70,0% | 28 339 | 69,6% | 5,5% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 036 | 7 376 | 2 179 | 107,0% | 1 230 | 60,4% | 5 230 | 70,9% | 8 638 | 117,1% | 7 201 | 402,4% | (27,4%) |
| Licences or permits | 34 | 185 | 66 | 194,7% | 39 | 114,2% | 1 | ,8% | 107 | 57,9% | 43 | 190,2% | (96,6%) |
| Transfer and subsidies - Operational | 641 670 | 641 670 | 230 566 | 35,9% | 246 382 | 38,4% | 163 260 | 25,4% | 640 208 | 99,8% | 135 888 | 85,5% | 20,1% |
| Interest Receivables | 19 512 | 19 512 | 4 595 | 23,6% | 4 662 | 23,9% | 4 777 | 24,5% | 14 034 | 71,9% | 4 396 | 70,0% | 8,7% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | 1 082 | 1 082 | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 634 881** | **1 681 934** | **409 645** | **25,1%** | **402 034** | **24,6%** | **295 595** | **17,6%** | **1 107 274** | **65,8%** | **331 203** | **66,5%** | **(10,8%)** |
| Employee related costs | 416 172 | 419 848 | 102 428 | 24,6% | 104 894 | 25,2% | 106 717 | 25,4% | 314 039 | 74,8% | 86 164 | 73,1% | 23,9% |
| Remuneration of councillors | 28 243 | 27 442 | 6 366 | 22,5% | 6 220 | 22,0% | 7 346 | 26,8% | 19 932 | 72,6% | 16 134 | 59,6% | (54,5%) |
| Bulk purchases - electricity | 362 128 | 362 128 | 87 056 | 24,0% | 93 088 | 25,7% | 54 194 | 15,0% | 234 339 | 64,7% | 88 435 | 67,4% | (38,7%) |
| Inventory consumed | 91 373 | 111 480 | 25 223 | 27,6% | 19 960 | 21,8% | (5 853) | (5,3%) | 39 330 | 35,3% | 17 942 | 60,7% | (132,6%) |
| Debt impairment | 112 919 | 112 919 | - | - | - | - | - | - | - | - | (1 231) | 100,0% | (100,0%) |
| Depreciation, Amortisation and Impairment | 97 992 | 98 398 | 31 425 | 32,1% | 30 914 | 31,5% | 31 197 | 31,7% | 93 536 | 95,1% | - | - | (100,0%) |
| Interest,Dividends and Rent on Land | 2 801 | 3 451 | 13 | ,5% | 3 380 | 120,6% | 3 007 | 87,1% | 6 400 | 185,5% | 2 529 | 127,3% | 18,9% |
| Contracted services | 275 205 | 311 377 | 110 820 | 40,3% | 65 935 | 24,0% | 72 765 | 23,4% | 249 520 | 80,1% | 91 615 | 73,1% | (20,6%) |
| Transfers and subsidies | 26 669 | 11 639 | 60 | ,2% | 39 | ,1% | 58 | ,5% | 156 | 1,3% | 358 | 28,0% | (83,7%) |
| Irrecoverable debts written off | 32 270 | 32 733 | 6 924 | 21,5% | 7 616 | 23,6% | 2 426 | 7,4% | 16 966 | 51,8% | 5 | 100,0% | 52 769,6% |
| Operational Cost and Other Cost | 189 108 | 190 518 | 39 330 | 20,8% | 69 987 | 37,0% | 23 738 | 12,5% | 133 055 | 69,8% | 29 255 | 56,5% | (18,9%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **85 427** | **41 043** | **(3 811)** | | **71 694** | | **155 683** | | **223 566** | | **24 080** | | |
| Transfers and subsidies - capital (monetary allocations) | 400 566 | 368 384 | 105 196 | 26,3% | 108 828 | 27,2% | 50 425 | 13,7% | 264 449 | 71,8% | 103 553 | 82,2% | (51,3%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **485 993** | **409 426** | **101 385** | | **180 522** | | **206 108** | | **488 015** | | **127 633** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **485 993** | **409 426** | **101 385** | | **180 522** | | **206 108** | | **488 015** | | **127 633** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **485 993** | **409 426** | **101 385** | | **180 522** | | **206 108** | | **488 015** | | **127 633** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **485 993** | **409 426** | **101 385** | | **180 522** | | **206 108** | | **488 015** | | **127 633** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2024/25 Third Quarter: Actual Expenditure | Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **440 756** | **463 333** | **128 827** | **29,2%** | **104 173** | **23,6%** | **56 729** | **12,2%** | **289 729** | **62,5%** | **78 551** | **77,9%** | **(27,8%)** |
| National Government | 400 566 | 370 237 | 83 692 | 20,9% | 104 173 | 26,0% | 43 562 | 11,8% | 231 428 | 62,5% | 78 269 | 78,0% | (44,3%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **400 566** | **370 237** | **83 692** | **20,9%** | **104 173** | **26,0%** | **43 562** | **11,8%** | **231 428** | **62,5%** | **78 269** | **78,0%** | **(44,3%)** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 40 190 | 93 096 | 45 135 | 112,3% | - | - | 13 166 | 14,1% | 58 301 | 62,6% | 282 | 37,8% | 4 568,5% |
| **Capital Expenditure Functional** | **440 756** | **463 333** | **128 827** | **29,2%** | **104 173** | **23,6%** | **58 457** | **12,6%** | **291 457** | **62,9%** | **78 551** | **77,9%** | **(25,6%)** |
| **Municipal governance and administration** | **2 190** | **45 545** | **45 135** | **2 060,9%** | **-** | **-** | **260** | **,6%** | **45 395** | **99,7%** | **282** | **23,5%** | **(7,8%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 2 190 | 45 545 | 45 135 | 2 060,9% | - | - | 260 | ,6% | 45 395 | 99,7% | 282 | 23,5% | (7,8%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **6 861** | **8 277** | **2 078** | **30,3%** | **-** | **-** | **-** | **-** | **2 078** | **25,1%** | **3 987** | **61,1%** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 6 861 | 8 277 | 2 078 | 30,3% | - | - | - | - | 2 078 | 25,1% | 3 987 | 61,1% | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **46 905** | **48 446** | **23 991** | **51,1%** | **8 554** | **18,2%** | **3 115** | **6,4%** | **35 660** | **73,6%** | **10 460** | **83,1%** | **(70,2%)** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 46 905 | 48 446 | 23 991 | 51,1% | 8 554 | 18,2% | 3 115 | 6,4% | 35 660 | 73,6% | 10 460 | 83,1% | (70,2%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **384 800** | **361 065** | **57 623** | **15,0%** | **95 619** | **24,8%** | **55 082** | **15,3%** | **208 325** | **57,7%** | **63 822** | **77,6%** | **(13,7%)** |
| Energy sources | 88 013 | 91 304 | 16 372 | 18,6% | 7 077 | 8,0% | 8 041 | 8,8% | 31 491 | 34,5% | 3 910 | 53,4% | 105,6% |
| Water Management | 220 551 | 204 014 | 36 832 | 16,7% | 75 709 | 34,3% | 38 997 | 19,1% | 151 538 | 74,3% | 51 065 | 81,7% | (23,6%) |
| Waste Water Management | 76 236 | 60 200 | 4 419 | 5,8% | 12 833 | 16,8% | 6 001 | 10,0% | 23 252 | 38,6% | 7 826 | 70,6% | (23,3%) |
| Waste Management | - | 5 547 | - | - | - | - | 2 044 | 36,8% | 2 044 | 36,8% | 1 020 | 63,6% | 100,3% |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget: Main appropriation | Budget: Adjusted Budget | First Quarter: Actual Expenditure | First Quarter: 1st Q as % of Main appropriation | Second Quarter: Actual Expenditure | Second Quarter: 2nd Q as % of Main appropriation | Third Quarter: Actual Expenditure | Third Quarter: 3rd Q as % of adjusted budget | Year to Date: Actual Expenditure | Year to Date: Total Expenditure as % of adjusted budget | 2024/25 Third Quarter: Actual Expenditure | Third Quarter: Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **2 114 229** | **2 087 264** | **527 321** | **24,9%** | **603 023** | **28,5%** | **585 239** | **28,0%** | **1 715 584** | **82,2%** | **441 811** | **90,0%** | **32,5%** |
| Property rates | 145 043 | 144 886 | 18 649 | 12,9% | 19 594 | 13,5% | 21 808 | 15,1% | 60 051 | 41,4% | 20 023 | 37,9% | 8,9% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 757 518 | 757 518 | 107 129 | 14,1% | 126 885 | 16,8% | 180 368 | 23,8% | 414 382 | 54,7% | 115 908 | 34,1% | 55,6% |
| Other revenue | 85 856 | 91 232 | 65 955 | 76,8% | 59 680 | 69,5% | 57 331 | 62,8% | 182 966 | 200,6% | 21 840 | 1 022,3% | 162,5% |
| Transfers and Subsidies - Operational | 641 670 | 641 670 | 261 262 | 40,7% | 213 010 | 33,2% | 157 580 | 24,6% | 631 852 | 98,5% | 152 874 | 100,8% | 3,1% |
| Transfers and Subsidies - Capital | 400 566 | 368 384 | 73 268 | 18,3% | 182 490 | 45,6% | 166 338 | 45,2% | 422 096 | 114,6% | 130 253 | (34 411,0%) | 27,7% |
| Interest | 83 576 | 83 574 | 1 058 | 1,3% | 1 364 | 1,6% | 1 815 | 2,2% | 4 237 | 5,1% | 913 | 12,8% | 98,7% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(1 411 525)** | **(1 451 603)** | **(330 031)** | **23,4%** | **(267 542)** | **19,0%** | **(523 301)** | **36,0%** | **(1 120 874)** | **77,2%** | **(231 359)** | **923,8%** | **126,2%** |
| Suppliers and employees | (1 382 054) | (1 422 133) | (330 031) | 23,9% | (267 542) | 19,4% | (523 301) | 36,8% | (1 120 874) | 78,8% | (231 359) | 923,8% | 126,2% |
| Finance charges | (2 801) | (2 801) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (26 669) | (26 669) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **702 704** | **635 661** | **197 290** | **28,1%** | **335 481** | **47,7%** | **61 939** | **9,7%** | **594 710** | **93,6%** | **210 452** | **41,8%** | **(70,6%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(440 756)** | **(461 480)** | **(94 628)** | **21,5%** | **(112 600)** | **25,5%** | **(58 173)** | **12,6%** | **(265 401)** | **57,5%** | **(95 718)** | **(27 366,8%)** | **(39,2%)** |
| Capital assets | (440 756) | (461 480) | (94 628) | 21,5% | (112 600) | 25,5% | (58 173) | 12,6% | (265 401) | 57,5% | (95 718) | (27 366,8%) | (39,2%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(440 756)** | **(461 480)** | **(94 628)** | **21,5%** | **(112 600)** | **25,5%** | **(58 173)** | **12,6%** | **(265 401)** | **57,5%** | **(95 718)** | **(27 366,8%)** | **(39,2%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **261 949** | **174 181** | **102 663** | **39,2%** | **222 881** | **85,1%** | **3 766** | **2,2%** | **329 309** | **189,1%** | **114 734** | **21,7%** | **(96,7%)** |
| Cash/cash equivalents at the year begin: | 13 480 | 79 488 | 14 652 | 108,7% | 120 086 | 890,9% | 328 402 | 413,1% | 14 652 | 18,4% | 210 001 | - | 56,4% |
| Cash/cash equivalents at the year end: | **275 428** | **253 669** | **120 086** | **43,6%** | **342 966** | **124,5%** | **332 168** | **130,9%** | **332 168** | **130,9%** | **324 736** | **21,6%** | **2,3%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 41 796 | 5,2% | 38 615 | 4,8% | 36 696 | 4,6% | 682 405 | 85,4% | 799 512 | 41,2% | 15 796 | 2,0% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 41 909 | 19,9% | 36 952 | 17,5% | 7 485 | 3,6% | 124 473 | 59,0% | 210 819 | 10,9% | 43 897 | 20,8% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 9 184 | 3,4% | 5 804 | 2,2% | 4 169 | 1,6% | 247 413 | 92,8% | 266 570 | 13,7% | (5 402) | (2,0%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 947 | 2,4% | 1 336 | 1,7% | 1 184 | 1,5% | 76 260 | 94,5% | 80 727 | 4,2% | (379) | (,5%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 201 | 2,0% | 1 709 | 1,5% | 1 746 | 1,6% | 106 222 | 94,9% | 111 878 | 5,8% | (2 503) | (2,2%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 10 | 16,6% | 5 | 8,2% | 3 | 5,4% | 44 | 69,8% | 63 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 8 755 | 1,9% | 8 526 | 1,8% | 8 333 | 1,8% | 444 686 | 94,6% | 470 300 | 24,2% | (2) | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 131 | 10,2% | 266 | 20,6% | 8 | ,7% | 888 | 68,6% | 1 294 | ,1% | (2 250) | (173,8%) | - | - |
| **Total By Income Source** | **105 935** | **5,5%** | **93 213** | **4,8%** | **59 625** | **3,1%** | **1 682 390** | **86,7%** | **1 941 162** | **100,0%** | **49 156** | **2,5%** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 5 164 | 3,0% | 3 853 | 2,2% | 3 705 | 2,1% | 161 890 | 92,7% | 174 613 | 9,0% | 3 466 | 2,0% | - | - |
| Commercial | 35 428 | 20,1% | 31 265 | 17,7% | 4 904 | 2,8% | 104 779 | 59,4% | 176 375 | 9,1% | 31 374 | 17,8% | - | - |
| Households | 65 343 | 4,1% | 58 094 | 3,7% | 51 017 | 3,2% | 1 415 721 | 89,0% | 1 590 175 | 81,9% | 14 316 | ,9% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **105 935** | **5,5%** | **93 213** | **4,8%** | **59 625** | **3,1%** | **1 682 390** | **86,7%** | **1 941 162** | **100,0%** | **49 156** | **2,5%** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | 35 917 | 18,3% | - | - | 160 365 | 81,7% | 196 282 | 81,0% |
| Bulk Water | - | - | - | - | 12 955 | 100,0% | - | - | 12 955 | 5,3% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 11 685 | 35,4% | 2 931 | 8,9% | 2 910 | 8,8% | 15 505 | 46,9% | 33 031 | 13,6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **11 685** | **4,8%** | **38 848** | **16,0%** | **15 865** | **6,5%** | **175 871** | **72,6%** | **242 268** | **100,0%** |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Morris Maluleka | 015 491 9604 |
| Chief Financial Officer | Mr Christiaan Peter Hoffman | 015 491 9606 |

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **1 000 924** | **981 773** | **258 055** | **25,8%** | **237 674** | **23,7%** | **234 882** | **23,9%** | **730 611** | **74,4%** | **182 025** | **65,5%** | **29,0%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 335 588 | 335 430 | 80 888 | 24,1% | 74 487 | 22,2% | 72 457 | 21,6% | 227 831 | 67,9% | 52 357 | 58,1% | 38,4% |
| Service charges - Water | 131 310 | 111 310 | 18 861 | 14,4% | 21 181 | 16,1% | 22 651 | 20,3% | 62 693 | 56,3% | 21 193 | 59,1% | 6,9% |
| Service charges - Waste Water Management | 56 877 | 57 000 | 12 951 | 22,8% | 12 119 | 21,3% | 12 125 | 21,3% | 37 194 | 65,3% | 11 728 | 67,8% | 3,4% |
| Service charges - Waste Management | 33 231 | 35 873 | 9 299 | 28,0% | 8 543 | 25,7% | 8 507 | 23,7% | 26 349 | 73,5% | 7 166 | 68,8% | 18,7% |
| Sale of Goods and Rendering of Services | 4 027 | 3 817 | 539 | 13,4% | 775 | 19,2% | 664 | 17,4% | 1 978 | 51,8% | 558 | 47,2% | 19,0% |
| Agency services | 3 574 | 3 574 | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 86 326 | 85 096 | 16 735 | 19,4% | 28 292 | 32,8% | 29 669 | 34,9% | 74 696 | 87,8% | 3 713 | 58,1% | 699,1% |
| Interest earned from Current and Non Current Assets | 1 204 | 2 434 | 608 | 50,5% | 762 | 63,3% | 291 | 12,0% | 1 661 | 68,3% | 532 | 120,4% | (45,2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | (108) | - | (100,0%) |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 581 | 627 | 39 | 6,8% | 117 | 20,1% | 116 | 18,5% | 272 | 43,4% | 106 | 41,5% | 9,7% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 5 539 | 2 592 | 775 | 14,0% | 443 | 8,0% | 575 | 22,2% | 1 793 | 69,2% | 619 | 47,8% | (7,1%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 160 352 | 160 352 | 45 220 | 28,2% | 40 845 | 25,5% | 41 164 | 25,7% | 127 230 | 79,3% | 39 905 | 54,4% | 3,2% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 11 649 | 7 152 | 27 | ,2% | 266 | 2,3% | 130 | 1,8% | 423 | 5,9% | 353 | 61,0% | (63,1%) |
| Licences or permits | 893 | 6 743 | 3 620 | 405,2% | 123 | 13,8% | 3 389 | 50,3% | 7 133 | 105,8% | 3 575 | 47,0% | (5,2%) |
| Transfer and subsidies - Operational | 169 775 | 169 775 | 68 493 | 40,3% | 49 723 | 29,3% | 43 143 | 25,4% | 161 358 | 95,0% | 40 329 | 99,0% | 7,0% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **979 049** | **966 494** | **321 872** | **32,9%** | **265 489** | **27,1%** | **201 412** | **20,8%** | **788 773** | **81,6%** | **235 470** | **67,1%** | **(14,5%)** |
| Employee related costs | 262 625 | 269 867 | 70 481 | 26,8% | 71 431 | 27,2% | 77 151 | 28,6% | 219 063 | 81,2% | 62 011 | 75,5% | 24,4% |
| Remuneration of councillors | 18 895 | 17 514 | 3 377 | 17,9% | 3 361 | 17,8% | 3 327 | 19,0% | 10 065 | 57,5% | 3 815 | 79,9% | (12,8%) |
| Bulk purchases - electricity | 303 113 | 303 113 | 65 557 | 21,6% | 90 607 | 29,9% | 55 062 | 18,2% | 211 227 | 69,7% | 72 953 | 67,2% | (24,5%) |
| Inventory consumed | 32 187 | 32 072 | 6 122 | 19,0% | 8 641 | 26,8% | 5 918 | 18,5% | 20 681 | 64,5% | 6 787 | 64,7% | (12,8%) |
| Debt impairment | 98 000 | 56 715 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 52 200 | 54 297 | 9 213 | 17,7% | 13 820 | 26,5% | 13 436 | 24,7% | 36 469 | 67,2% | 12 844 | 77,9% | 4,6% |
| Interest,Dividends and Rent on Land | 6 262 | 6 262 | 16 556 | 264,4% | 27 441 | 438,2% | 10 474 | 167,3% | 54 471 | 869,8% | 23 722 | 538,0% | (55,8%) |
| Contracted services | 139 340 | 164 660 | 37 623 | 27,0% | 36 134 | 25,9% | 25 976 | 15,8% | 99 733 | 60,6% | 29 039 | 69,3% | (10,6%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 66 425 | 61 993 | 112 942 | 170,0% | 14 054 | 21,2% | 9 934 | 16,0% | 136 930 | 220,9% | 24 298 | 77,6% | (59,1%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | 135 | - | 135 | - | - | - | (100,0%) |
| **Surplus/(Deficit)** | **21 875** | **15 280** | **(63 817)** | | **(27 815)** | | **33 469** | | **(58 162)** | | **(53 445)** | | |
| Transfers and subsidies - capital (monetary allocations) | 183 427 | 240 044 | 13 151 | 7,2% | 23 683 | 12,9% | 31 600 | 13,2% | 68 434 | 28,5% | 8 079 | 41,3% | 291,1% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **205 302** | **255 324** | **(50 666)** | | **(4 131)** | | **65 069** | | **10 271** | | **(45 366)** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **205 302** | **255 324** | **(50 666)** | | **(4 131)** | | **65 069** | | **10 271** | | **(45 366)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **205 302** | **255 324** | **(50 666)** | | **(4 131)** | | **65 069** | | **10 271** | | **(45 366)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **205 302** | **255 324** | **(50 666)** | | **(4 131)** | | **65 069** | | **10 271** | | **(45 366)** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **202 997** | **264 615** | **19 409** | **9,6%** | **29 251** | **14,4%** | **17 859** | **6,7%** | **66 519** | **25,1%** | **8 123** | **33,6%** | **119,9%** |
| National Government | 183 427 | 240 044 | 19 409 | 10,6% | 29 110 | 15,9% | 12 436 | 5,2% | 60 955 | 25,4% | 7 868 | 34,3% | 58,1% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **183 427** | **240 044** | **19 409** | **10,6%** | **29 110** | **15,9%** | **12 436** | **5,2%** | **60 955** | **25,4%** | **7 868** | **34,3%** | **58,1%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 19 571 | 24 571 | - | - | 141 | ,7% | 5 423 | 22,1% | 5 564 | 22,6% | 255 | 24,4% | 2 024,4% |
| **Capital Expenditure Functional** | **202 997** | **264 615** | **19 409** | **9,6%** | **29 251** | **14,4%** | **17 748** | **6,7%** | **66 408** | **25,1%** | **8 123** | **33,6%** | **118,5%** |
| **Municipal governance and administration** | **15 450** | **17 350** | **-** | **-** | **141** | **,9%** | **3 381** | **19,5%** | **3 522** | **20,3%** | **(119)** | **22,6%** | **(2 933,7%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 15 450 | 17 350 | - | - | 141 | ,9% | 3 381 | 19,5% | 3 522 | 20,3% | (119) | 22,6% | (2 933,7%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **8 521** | **10 738** | **1 743** | **20,5%** | **5 621** | **66,0%** | **140** | **1,3%** | **7 505** | **69,9%** | **375** | **9,7%** | **(62,7%)** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | 8 521 | 10 738 | 1 743 | 20,5% | 5 621 | 66,0% | 140 | 1,3% | 7 505 | 69,9% | 375 | 9,7% | (62,7%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **26 268** | **90 227** | **12 204** | **46,5%** | **18 854** | **71,8%** | **10 488** | **11,6%** | **41 546** | **46,0%** | **2 668** | **48,4%** | **293,1%** |
| Planning and Development | 1 000 | 1 000 | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 25 268 | 89 227 | 12 204 | 48,3% | 18 854 | 74,6% | 10 488 | 11,8% | 41 546 | 46,6% | 2 668 | 48,4% | 293,1% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **152 758** | **146 300** | **5 462** | **3,6%** | **4 635** | **3,0%** | **3 739** | **2,6%** | **13 835** | **9,5%** | **5 200** | **27,3%** | **(28,1%)** |
| Energy sources | 16 000 | 18 000 | 1 398 | 8,7% | 6 081 | 38,0% | 2 576 | 14,3% | 10 054 | 55,9% | 12 | 35,0% | 21 031,7% |
| Water Management | 71 406 | 58 406 | 3 639 | 5,1% | (1 939) | (2,7%) | 1 267 | 2,2% | 2 967 | 5,1% | 5 894 | 27,9% | (78,5%) |
| Waste Water Management | 52 994 | 65 994 | 425 | ,8% | - | - | 390 | ,6% | 815 | 1,2% | (706) | 14,8% | (155,1%) |
| Waste Management | 12 358 | 3 900 | - | - | 493 | 4,0% | (493) | (12,6%) | - | - | - | - | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 035 271** | **1 078 859** | **251 847** | **24,3%** | **199 578** | **19,3%** | **217 121** | **20,1%** | **668 545** | **62,0%** | **215 009** | **67,9%** | **1,0%** |
| Property rates | 120 264 | 120 912 | 26 261 | 21,8% | 29 569 | 24,6% | 26 637 | 22,0% | 82 468 | 68,2% | 27 302 | 73,0% | (2,4%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 473 800 | 461 586 | 105 315 | 22,2% | 97 204 | 20,5% | 94 673 | 20,5% | 297 192 | 64,4% | 91 430 | 64,7% | 3,5% |
| Other revenue | 26 374 | 24 771 | 5 136 | 19,5% | 7 194 | 27,3% | 6 945 | 28,0% | 19 275 | 77,8% | 17 342 | 50,0% | (60,0%) |
| Transfers and Subsidies - Operational | 169 775 | 169 775 | 70 617 | 41,6% | 48 992 | 28,9% | 71 219 | 41,9% | 190 828 | 112,4% | 68 053 | 115,7% | 4,7% |
| Transfers and Subsidies - Capital | 183 427 | 240 044 | 43 973 | 24,0% | 15 890 | 8,7% | 17 432 | 7,3% | 77 294 | 32,2% | 10 556 | 42,4% | 65,1% |
| Interest | 61 631 | 61 770 | 546 | ,9% | 729 | 1,2% | 214 | ,3% | 1 489 | 2,4% | 326 | 99,7% | (34,3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(828 848)** | **(813 482)** | **(69 988)** | **8,4%** | **(32 863)** | **4,0%** | **(21 816)** | **2,7%** | **(124 667)** | **15,3%** | **(29 235)** | **23,7%** | **(25,4%)** |
| Suppliers and employees | (822 586) | (807 220) | (69 988) | 8,5% | (32 863) | 4,0% | (21 816) | 2,7% | (124 667) | 15,4% | (29 235) | 23,9% | (25,4%) |
| Finance charges | (6 262) | (6 262) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **206 422** | **265 377** | **181 859** | **88,1%** | **166 714** | **80,8%** | **195 304** | **73,6%** | **543 878** | **204,9%** | **185 774** | **203,9%** | **5,1%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(202 997)** | **(261 500)** | **(25 241)** | **12,4%** | **(36 741)** | **18,1%** | **(17 349)** | **6,6%** | **(79 331)** | **30,3%** | **(7 735)** | **38,2%** | **124,3%** |
| Capital assets | (202 997) | (261 500) | (25 241) | 12,4% | (36 741) | 18,1% | (17 349) | 6,6% | (79 331) | 30,3% | (7 735) | 38,2% | 124,3% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(202 997)** | **(261 500)** | **(25 241)** | **12,4%** | **(36 741)** | **18,1%** | **(17 349)** | **6,6%** | **(79 331)** | **30,3%** | **(7 735)** | **38,2%** | **124,3%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **3 425** | **3 877** | **156 618** | **4 572,6%** | **129 973** | **3 794,7%** | **177 956** | **4 589,9%** | **464 547** | **11 981,8%** | **178 039** | **1 135,7%** | **-** |
| Cash/cash equivalents at the year begin: | 22 191 | 22 191 | 33 669 | 151,7% | 188 548 | 849,6% | 318 521 | 1 435,3% | 33 669 | 151,7% | 298 456 | (1 979,4%) | 6,7% |
| Cash/cash equivalents at the year end: | **25 616** | **26 068** | **188 548** | **736,0%** | **318 521** | **1 243,4%** | **496 477** | **1 904,5%** | **496 477** | **1 904,5%** | **476 768** | **1 110,3%** | **4,1%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 9 557 | 2,3% | 7 803 | 1,9% | 7 561 | 1,9% | 382 915 | 93,9% | 407 836 | 25,1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 10 977 | 8,2% | 9 118 | 6,8% | 4 555 | 3,4% | 109 024 | 81,6% | 133 673 | 8,2% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 11 288 | 3,6% | 6 676 | 2,1% | 6 120 | 2,0% | 287 937 | 92,3% | 312 021 | 19,2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 4 021 | 2,7% | 3 069 | 2,1% | 2 880 | 2,0% | 136 973 | 93,2% | 146 942 | 9,1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 877 | 3,0% | 2 171 | 2,2% | 2 052 | 2,1% | 89 951 | 92,7% | 97 052 | 6,0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 11 194 | 2,3% | 11 005 | 2,2% | 10 789 | 2,2% | 461 227 | 93,3% | 494 215 | 30,5% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 153 | ,5% | 44 | ,1% | 56 | ,2% | 30 197 | 99,2% | 30 449 | 1,9% | (225 079) | (739,2%) | - | - |
| **Total By Income Source** | **50 066** | **3,1%** | **39 887** | **2,5%** | **34 012** | **2,1%** | **1 498 224** | **92,4%** | **1 622 189** | **100,0%** | **(225 079)** | **(13,9%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 4 095 | 3,9% | 3 958 | 3,8% | 3 455 | 3,3% | 92 928 | 89,0% | 104 437 | 6,4% | (11) | - | - | - |
| Commercial | 17 259 | 4,4% | 13 058 | 3,3% | 8 565 | 2,2% | 357 234 | 90,2% | 396 116 | 24,4% | (812) | (,2%) | - | - |
| Households | 28 712 | 2,6% | 22 872 | 2,0% | 21 992 | 2,0% | 1 048 062 | 93,4% | 1 121 637 | 69,1% | (224 257) | (20,0%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **50 066** | **3,1%** | **39 887** | **2,5%** | **34 012** | **2,1%** | **1 498 224** | **92,4%** | **1 622 189** | **100,0%** | **(225 079)** | **(13,9%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 42 881 | 2,8% | - | - | - | - | 1 506 664 | 97,2% | 1 549 544 | 95,9% |
| Bulk Water | - | - | - | - | - | - | 22 856 | 100,0% | 22 856 | 1,4% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 11 012 | 25,7% | 2 382 | 5,6% | 6 961 | 16,3% | 22 476 | 52,5% | 42 830 | 2,7% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **53 893** | **3,3%** | **2 382** | **,1%** | **6 961** | **,4%** | **1 551 995** | **96,1%** | **1 615 231** | **100,0%** |

### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: WATERBERG (DC36)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **171 662** | **197 862** | **66 931** | **39,0%** | **80 342** | **46,8%** | **41 719** | **21,1%** | **188 992** | **95,5%** | **3 194** | **75,2%** | **1 206,1%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 72 | 72 | 119 | 165,0% | 42 | 57,9% | 38 | 52,8% | 200 | 275,7% | 63 | 147,0% | (39,1%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | (1) | - | 0 | (33,3%) | 0 | (20,6%) | (0) | - | 0 | - | - | - | (100,0%) |
| Interest earned from Current and Non Current Assets | 3 614 | 514 | 76 | 2,1% | 147 | 4,1% | 444 | 86,4% | 667 | 129,8% | 491 | 55,0% | (9,6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 3 155 | 2 455 | 485 | 15,4% | 628 | 19,9% | 1 125 | 45,8% | 2 238 | 91,2% | 879 | 127,3% | 27,9% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 164 821 | 194 821 | 66 250 | 40,2% | 79 525 | 48,2% | 40 112 | 20,6% | 185 887 | 95,4% | 1 761 | 74,9% | 2 177,4% |
| Interest Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **198 879** | **196 327** | **55 413** | **27,9%** | **50 228** | **25,3%** | **46 351** | **23,6%** | **151 992** | **77,4%** | **44 884** | **71,9%** | **3,3%** |
| Employee related costs | 136 360 | 132 205 | 35 300 | 25,9% | 33 872 | 24,8% | 33 757 | 25,5% | 102 929 | 77,9% | 31 453 | 71,6% | 7,3% |
| Remuneration of councillors | 10 989 | 10 989 | 2 413 | 22,0% | 2 413 | 22,0% | 2 973 | 27,1% | 7 799 | 71,0% | 2 718 | 66,7% | 9,4% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 5 530 | 5 530 | 1 364 | 24,7% | 1 344 | 24,3% | 1 320 | 23,9% | 4 028 | 72,8% | 1 376 | 67,1% | (4,0%) |
| Interest,Dividends and Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 13 422 | 13 784 | 2 271 | 16,9% | 3 921 | 29,2% | 2 247 | 16,3% | 8 440 | 61,2% | 3 314 | 80,9% | (32,2%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 32 578 | 33 819 | 14 066 | 43,2% | 8 677 | 26,6% | 6 053 | 17,9% | 28 796 | 85,1% | 6 024 | 72,4% | ,5% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(27 217)** | **1 535** | **11 518** | | **30 115** | | **(4 632)** | | **37 000** | | **(41 690)** | | |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(27 217)** | **1 535** | **11 518** | | **30 115** | | **(4 632)** | | **37 000** | | **(41 690)** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(27 217)** | **1 535** | **11 518** | | **30 115** | | **(4 632)** | | **37 000** | | **(41 690)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(27 217)** | **1 535** | **11 518** | | **30 115** | | **(4 632)** | | **37 000** | | **(41 690)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(27 217)** | **1 535** | **11 518** | | **30 115** | | **(4 632)** | | **37 000** | | **(41 690)** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **100** | **1 200** | **-** | **-** | **-** | **-** | **99** | **8,2%** | **99** | **8,2%** | **-** | **-** | **(100,0%)** |
| National Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 100 | 1 200 | - | - | - | - | 99 | 8,2% | 99 | 8,2% | - | - | (100,0%) |
| **Capital Expenditure Functional** | **100** | **1 200** | **-** | **-** | **-** | **-** | **99** | **8,2%** | **99** | **8,2%** | **-** | **-** | **(100,0%)** |
| **Municipal governance and administration** | **100** | **1 200** | **-** | **-** | **-** | **-** | **99** | **8,2%** | **99** | **8,2%** | **-** | **-** | **(100,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 100 | 1 200 | - | - | - | - | 99 | 8,2% | 99 | 8,2% | - | - | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **172 632** | **201 832** | **69 732** | **40,4%** | **79 090** | **45,8%** | **42 284** | **21,0%** | **191 105** | **94,7%** | **4 757** | **76,7%** | **788,9%** |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other revenue | 4 198 | 3 498 | 704 | 16,8% | 738 | 17,6% | 682 | 19,5% | 2 124 | 60,7% | 1 091 | 141,9% | (37,5%) |
| Transfers and Subsidies - Operational | 164 821 | 197 821 | 69 028 | 41,9% | 78 231 | 47,5% | 41 169 | 20,8% | 188 427 | 95,3% | 3 246 | 76,4% | 1 168,3% |
| Transfers and Subsidies - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 3 613 | 513 | - | - | 121 | 3,4% | 433 | 84,4% | 554 | 108,0% | 420 | 50,2% | 3,2% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(172 649)** | **(172 649)** | **(49 708)** | **28,8%** | **(56 655)** | **32,8%** | **(45 566)** | **26,4%** | **(151 930)** | **88,0%** | **(40 500)** | **74,4%** | **12,5%** |
| Suppliers and employees | (172 649) | (172 649) | (49 708) | 28,8% | (56 655) | 32,8% | (45 566) | 26,4% | (151 930) | 88,0% | (40 500) | 74,4% | 12,5% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **(17)** | **29 183** | **20 023** | **(116 896,1%)** | **22 434** | **(130 971,7%)** | **(3 282)** | **(11,2%)** | **39 175** | **134,2%** | **(35 743)** | **58,0%** | **(90,8%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(55)** | **(55)** | **-** | **-** | **-** | **-** | **(99)** | **179,5%** | **(99)** | **179,5%** | **-** | **-** | **(100,0%)** |
| Capital assets | (55) | (55) | - | - | - | - | (99) | 179,5% | (99) | 179,5% | - | - | (100,0%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(55)** | **(55)** | **-** | **-** | **-** | **-** | **(99)** | **179,5%** | **(99)** | **179,5%** | **-** | **-** | **(100,0%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **(72)** | **29 128** | **20 023** | **(27 760,2%)** | **22 434** | **(31 102,8%)** | **(3 381)** | **(11,6%)** | **39 076** | **134,2%** | **(35 743)** | **57,8%** | **(90,5%)** |
| Cash/cash equivalents at the year begin: | 5 929 | 5 929 | 218 | 3,7% | 20 224 | 341,1% | 42 658 | 719,5% | 218 | 3,7% | 27 273 | - | 56,4% |
| Cash/cash equivalents at the year end: | **5 857** | **35 057** | **20 224** | **345,3%** | **42 658** | **728,3%** | **39 277** | **112,0%** | **39 277** | **112,0%** | **(8 470)** | **35,3%** | **(563,7%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 28 | 100,0% | - | - | - | - | - | - | 28 | 100,0% | - | - | - | - |
| **Total By Income Source** | **28** | **100,0%** | **-** | **-** | **-** | **-** | **-** | **-** | **28** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 28 | 100,0% | - | - | - | - | - | - | 28 | 100,0% | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **28** | **100,0%** | **-** | **-** | **-** | **-** | **-** | **-** | **28** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | 55 | 31,1% | 122 | 68,9% | 177 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **-** | **-** | **-** | **-** | **55** | **31,1%** | **122** | **68,9%** | **177** | **100,0%** |

## Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

# LIMPOPO: EPHRAIM MOGALE (LIM471)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **414 464** | **438 128** | **129 157** | **31,2%** | **114 510** | **27,6%** | **106 294** | **24,3%** | **349 962** | **79,9%** | **106 398** | **89,7%** | **(,1%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 104 222 | 90 642 | 22 848 | 21,9% | 26 258 | 25,2% | 14 416 | 15,9% | 63 523 | 70,1% | 25 502 | 78,1% | (43,5%) |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 6 594 | 6 594 | 1 616 | 24,5% | 1 682 | 25,5% | 1 709 | 25,9% | 5 008 | 75,9% | 1 574 | 74,9% | 8,6% |
| Sale of Goods and Rendering of Services | 333 | 349 | 77 | 23,0% | 73 | 22,0% | 92 | 26,4% | 242 | 69,4% | 57 | 48,7% | 61,3% |
| Agency services | 6 379 | 6 379 | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 1 504 | 1 504 | 450 | 29,9% | 456 | 30,3% | 452 | 30,0% | 1 358 | 90,3% | 446 | 80,9% | 1,3% |
| Interest earned from Current and Non Current Assets | 28 606 | 28 606 | 5 343 | 18,7% | 4 528 | 15,8% | 8 430 | 29,5% | 18 301 | 64,0% | 10 142 | 80,2% | (16,9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 100 | 65 | 19 | 18,8% | 1 | ,7% | 18 | 27,4% | 37 | 57,3% | 6 | 32,9% | 220,7% |
| Licences or permits | 11 | 225 | 107 | 967,3% | - | - | 4 628 | 2 056,1% | 4 735 | 2 103,6% | - | 25 765,5% | (100,0%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 497 | 847 | 49 | 9,9% | 166 | 33,5% | 337 | 39,8% | 552 | 65,2% | 94 | 97,8% | 256,8% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 49 415 | 50 015 | 12 124 | 24,5% | 12 074 | 24,4% | 11 795 | 23,6% | 35 993 | 72,0% | 13 066 | 81,2% | (9,7%) |
| Surcharges and Taxes | - | 14 643 | 251 | - | 271 | - | 11 366 | 77,6% | 11 888 | 81,2% | - | - | (100,0%) |
| Fines, penalties and forfeits | 131 | 411 | 70 | 53,1% | 185 | 141,1% | 454 | 110,6% | 708 | 172,4% | 5 | 42,4% | 8 936,3% |
| Licences or permits | 84 | 34 | 5 | 5,7% | 6 | 7,3% | 12 | 36,8% | 23 | 69,1% | 30 | 95,0% | (59,4%) |
| Transfer and subsidies - Operational | 206 079 | 227 304 | 84 341 | 40,9% | 67 150 | 32,6% | 50 363 | 22,2% | 201 854 | 88,8% | 51 971 | 99,7% | (3,1%) |
| Interest Receivables | 10 510 | 10 510 | 1 859 | 17,7% | 1 660 | 15,8% | 2 222 | 21,1% | 5 741 | 54,6% | 3 504 | 91,3% | (36,6%) |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **456 261** | **507 597** | **100 607** | **22,1%** | **79 046** | **17,3%** | **105 470** | **20,8%** | **285 122** | **56,2%** | **91 496** | **62,8%** | **15,3%** |
| Employee related costs | 124 461 | 126 013 | 32 236 | 25,9% | 31 010 | 24,9% | 32 346 | 25,7% | 95 592 | 75,9% | 26 905 | 69,6% | 20,2% |
| Remuneration of councillors | 15 929 | 15 929 | 3 366 | 21,1% | 3 740 | 23,5% | 4 232 | 26,6% | 11 338 | 71,2% | 3 675 | 72,9% | 15,2% |
| Bulk purchases - electricity | 60 555 | 72 260 | 16 710 | 27,6% | 12 385 | 20,5% | 17 884 | 24,7% | 46 978 | 65,0% | 14 521 | 74,8% | 23,2% |
| Inventory consumed | 3 591 | 4 091 | 557 | 15,5% | 140 | 3,9% | 609 | 14,9% | 1 305 | 31,9% | 547 | 50,1% | 11,4% |
| Debt impairment | 17 639 | 17 639 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 67 700 | 67 700 | 16 160 | 23,9% | 10 688 | 15,8% | 15 871 | 23,4% | 42 719 | 63,1% | 15 441 | 62,8% | 2,8% |
| Interest,Dividends and Rent on Land | 3 040 | 2 970 | 261 | 8,6% | 132 | 4,3% | 134 | 4,5% | 526 | 17,7% | 404 | 42,8% | (66,9%) |
| Contracted services | 87 289 | 117 438 | 18 782 | 21,5% | 8 554 | 9,8% | 20 252 | 17,2% | 47 589 | 40,5% | 18 361 | 54,6% | 10,3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 76 056 | 83 556 | 12 536 | 16,5% | 12 397 | 16,3% | 14 141 | 16,9% | 39 074 | 46,8% | 11 642 | 64,9% | 21,5% |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(41 798)** | **(69 469)** | **28 550** | | **35 465** | | **825** | | **64 839** | | **14 902** | | |
| Transfers and subsidies - capital (monetary allocations) | 47 211 | 40 786 | 17 082 | 36,2% | - | - | - | - | 17 082 | 41,9% | 9 648 | 83,2% | (100,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **5 413** | **(28 683)** | **45 632** | | **35 465** | | **825** | | **81 922** | | **24 550** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **5 413** | **(28 683)** | **45 632** | | **35 465** | | **825** | | **81 922** | | **24 550** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **5 413** | **(28 683)** | **45 632** | | **35 465** | | **825** | | **81 922** | | **24 550** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **5 413** | **(28 683)** | **45 632** | | **35 465** | | **825** | | **81 922** | | **24 550** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **149 432** | **148 933** | **21 553** | **14,4%** | **14 759** | **9,9%** | **14 968** | **10,1%** | **51 281** | **34,4%** | **4 841** | **44,3%** | **209,2%** |
| National Government | 45 182 | 38 747 | 10 571 | 23,4% | 4 957 | 11,0% | 13 493 | 34,8% | 29 020 | 74,9% | 4 352 | 68,8% | 210,1% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **45 182** | **38 747** | **10 571** | **23,4%** | **4 957** | **11,0%** | **13 493** | **34,8%** | **29 020** | **74,9%** | **4 352** | **68,8%** | **210,1%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 104 250 | 110 186 | 10 983 | 10,5% | 9 802 | 9,4% | 1 476 | 1,3% | 22 260 | 20,2% | 489 | 22,6% | 201,7% |
| **Capital Expenditure Functional** | **149 432** | **148 933** | **21 553** | **14,4%** | **14 759** | **9,9%** | **14 968** | **10,1%** | **51 281** | **34,4%** | **4 841** | **44,3%** | **209,2%** |
| **Municipal governance and administration** | **9 680** | **9 583** | **-** | **-** | **982** | **10,1%** | **298** | **3,1%** | **1 280** | **13,4%** | **524** | **5,0%** | **(43,2%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 9 680 | 9 583 | - | - | 982 | 10,1% | 298 | 3,1% | 1 280 | 13,4% | 524 | 5,0% | (43,2%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **860** | **1 360** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | 860 | 1 360 | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **105 707** | **112 401** | **21 553** | **20,4%** | **13 657** | **12,9%** | **14 206** | **12,6%** | **49 417** | **44,0%** | **4 638** | **56,8%** | **206,3%** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 105 707 | 112 401 | 21 553 | 20,4% | 13 657 | 12,9% | 14 206 | 12,6% | 49 417 | 44,0% | 4 638 | 56,8% | 206,3% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **33 185** | **24 589** | **-** | **-** | **120** | **,4%** | **464** | **1,9%** | **584** | **2,4%** | **(322)** | **39,4%** | **(244,1%)** |
| Energy sources | 23 685 | 15 089 | - | - | 120 | ,5% | 464 | 3,1% | 584 | 3,9% | (396) | 9,7% | (217,3%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 9 500 | 9 500 | - | - | - | - | - | - | - | - | 74 | 86,9% | (100,0%) |
| **Other** | **-** | **1 000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **438 036** | **474 387** | **171 335** | **39,1%** | **118 310** | **27,0%** | **124 199** | **26,2%** | **413 844** | **87,2%** | **100 382** | **88,0%** | **23,7%** |
| Property rates | 43 000 | 60 020 | 9 542 | 22,2% | 9 955 | 23,2% | 10 725 | 17,9% | 30 222 | 50,4% | 8 664 | 64,6% | 23,8% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 99 137 | 103 357 | 27 827 | 28,1% | 29 015 | 29,3% | 28 967 | 28,0% | 85 810 | 83,0% | 29 072 | 86,3% | (,4%) |
| Other revenue | 14 003 | 14 314 | 14 546 | 103,9% | 3 477 | 24,8% | 2 099 | 14,7% | 20 122 | 140,6% | 12 019 | 143,7% | (82,5%) |
| Transfers and Subsidies - Operational | 208 118 | 229 343 | 87 344 | 42,0% | 67 883 | 32,6% | 73 502 | 32,0% | 228 729 | 99,7% | 50 628 | 98,9% | 45,2% |
| Transfers and Subsidies - Capital | 45 172 | 38 747 | 32 075 | 71,0% | 7 980 | 17,7% | 8 907 | 23,0% | 48 962 | 126,4% | - | 79,6% | (100,0%) |
| Interest | 28 606 | 28 606 | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(371 277)** | **(413 502)** | **(101 013)** | **27,2%** | **(61 326)** | **16,5%** | **(97 198)** | **23,5%** | **(259 537)** | **62,8%** | **(81 497)** | **75,3%** | **19,3%** |
| Suppliers and employees | (368 337) | (410 562) | (101 013) | 27,4% | (61 326) | 16,6% | (97 198) | 23,7% | (259 537) | 63,2% | (81 497) | 75,9% | 19,3% |
| Finance charges | (2 940) | (2 940) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **66 759** | **60 885** | **70 322** | **105,3%** | **56 984** | **85,4%** | **27 001** | **44,3%** | **154 307** | **253,4%** | **18 886** | **133,0%** | **43,0%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **350** | **44** | **-** | **161** | **-** | **138** | **39,4%** | **343** | **98,0%** | **88** | **-** | **55,9%** |
| Proceeds on disposal of PPE | - | 350 | 44 | - | 161 | - | 138 | 39,4% | 343 | 98,0% | 88 | - | 55,9% |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(149 432)** | **(148 933)** | **(28 423)** | **19,0%** | **(15 601)** | **10,4%** | **(15 113)** | **10,1%** | **(59 137)** | **39,7%** | **(7 289)** | **48,5%** | **107,3%** |
| Capital assets | (149 432) | (148 933) | (28 423) | 19,0% | (15 601) | 10,4% | (15 113) | 10,1% | (59 137) | 39,7% | (7 289) | 48,5% | 107,3% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(149 432)** | **(148 583)** | **(28 379)** | **19,0%** | **(15 440)** | **10,3%** | **(14 975)** | **10,1%** | **(58 794)** | **39,6%** | **(7 200)** | **48,4%** | **108,0%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **(82 673)** | **(87 698)** | **41 943** | **(50,7%)** | **41 544** | **(50,3%)** | **12 026** | **(13,7%)** | **95 514** | **(108,9%)** | **11 685** | **(2 849,2%)** | **2,9%** |
| Cash/cash equivalents at the year begin: | 304 545 | 304 545 | 326 858 | 107,3% | 352 559 | 115,8% | 392 159 | 128,8% | 326 858 | 107,3% | 371 519 | 126,9% | 5,6% |
| Cash/cash equivalents at the year end: | **221 873** | **216 848** | **352 559** | **158,9%** | **394 103** | **177,6%** | **404 185** | **186,4%** | **404 185** | **186,4%** | **383 204** | **163,4%** | **5,5%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 13 | 100,0% | 13 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 773 | 31,0% | 667 | 2,7% | 501 | 2,0% | 16 132 | 64,3% | 25 073 | 10,4% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 502 | 2,7% | 1 930 | 1,5% | 1 788 | 1,4% | 124 352 | 94,5% | 131 572 | 54,8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 3 | 100,0% | 3 | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 548 | 3,4% | 254 | 1,6% | 218 | 1,4% | 15 032 | 93,6% | 16 053 | 6,7% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 211 | 1,8% | 1 191 | 1,8% | 1 179 | 1,8% | 63 440 | 94,7% | 67 021 | 27,9% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 4 | ,9% | 1 | ,2% | 55 | 11,5% | 421 | 87,4% | 481 | ,2% | - | - | - | - |
| **Total By Income Source** | **13 038** | **5,4%** | **4 043** | **1,7%** | **3 742** | **1,6%** | **219 394** | **91,3%** | **240 216** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 290 | 1,0% | 249 | ,9% | 253 | ,9% | 28 261 | 97,3% | 29 053 | 12,1% | - | - | - | - |
| Commercial | 9 983 | 7,2% | 2 528 | 1,8% | 2 305 | 1,7% | 123 335 | 89,3% | 138 151 | 57,5% | - | - | - | - |
| Households | 2 765 | 3,8% | 1 266 | 1,7% | 1 184 | 1,6% | 67 797 | 92,9% | 73 012 | 30,4% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **13 038** | **5,4%** | **4 043** | **1,7%** | **3 742** | **1,6%** | **219 394** | **91,3%** | **240 216** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

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

## Contact Details



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



Source Local Government Database

1. All figures in this report are unaudited.

# LIMPOPO: ELIAS MOTSOALEDI (LIM472)
# STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

## Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **770 483** | **832 748** | **237 574** | **30,8%** | **256 816** | **33,3%** | **172 502** | **20,7%** | **666 892** | **80,1%** | **214 960** | **84,9%** | **(19,8%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 164 683 | 173 733 | 41 181 | 25,0% | 45 265 | 27,5% | 39 050 | 22,5% | 125 496 | 72,2% | 35 345 | 70,2% | 10,5% |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 21 866 | 21 862 | 3 294 | 15,1% | 3 321 | 15,2% | 3 327 | 15,2% | 9 943 | 45,5% | 3 193 | 68,9% | 4,2% |
| Sale of Goods and Rendering of Services | 1 897 | 1 652 | 423 | 22,3% | 309 | 16,3% | 423 | 25,6% | 1 156 | 69,9% | 419 | 49,7% | 1,0% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 2 829 | 4 853 | 1 047 | 37,0% | 1 011 | 35,7% | 972 | 20,0% | 3 030 | 62,4% | 1 032 | 37,3% | (5,8%) |
| Interest earned from Current and Non Current Assets | 6 656 | 9 110 | 2 962 | 44,5% | 2 032 | 30,5% | 2 238 | 24,6% | 7 232 | 79,4% | 2 513 | 84,9% | (10,9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1 467 | 1 467 | 237 | 16,1% | 288 | 19,7% | 437 | 29,8% | 962 | 65,6% | 400 | 44,7% | 9,2% |
| Licences or permits | 6 916 | 6 916 | 1 906 | 27,6% | 1 633 | 23,6% | 1 520 | 22,0% | 5 059 | 73,1% | 1 481 | 63,8% | 2,6% |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 752 | 5 | 0 | - | 3 | ,4% | 131 | 2 877,4% | 133 | 2 938,6% | 460 | 37,2% | (71,6%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 63 085 | 65 527 | 16 252 | 25,8% | 16 316 | 25,9% | 16 289 | 24,9% | 48 857 | 74,6% | 15 449 | 71,8% | 5,4% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 104 744 | 125 975 | 7 939 | 7,6% | 54 266 | 51,8% | 6 706 | 5,3% | 68 911 | 54,7% | 55 619 | 65,4% | (87,9%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 381 926 | 402 208 | 158 072 | 41,4% | 128 044 | 33,5% | 97 081 | 24,1% | 383 197 | 95,3% | 95 138 | 99,7% | 2,0% |
| Interest Receivables | 13 664 | 19 442 | 4 261 | 31,2% | 4 321 | 31,6% | 4 328 | 22,3% | 12 909 | 66,4% | 3 909 | 109,6% | 10,7% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | 7 | - | - | - | 7 | - | 3 | - | (100,0%) |
| Other Gains | (2) | (2) | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **753 260** | **823 357** | **156 803** | **20,8%** | **207 796** | **27,6%** | **175 380** | **21,3%** | **539 979** | **65,6%** | **189 644** | **70,5%** | **(7,5%)** |
| Employee related costs | 209 467 | 221 967 | 52 779 | 25,2% | 61 107 | 29,2% | 54 814 | 24,7% | 168 700 | 76,0% | 48 674 | 76,3% | 12,6% |
| Remuneration of councillors | 30 966 | 28 914 | 6 846 | 22,1% | 6 906 | 22,3% | 7 604 | 26,3% | 21 356 | 73,9% | 6 868 | 70,3% | 10,7% |
| Bulk purchases - electricity | 150 170 | 153 296 | 29 039 | 19,3% | 35 423 | 23,6% | 34 117 | 22,3% | 98 580 | 64,3% | 39 422 | 79,0% | (13,5%) |
| Inventory consumed | 25 092 | 26 535 | 4 853 | 19,3% | 6 552 | 26,1% | 7 526 | 28,4% | 18 930 | 71,3% | 9 616 | 79,8% | (21,7%) |
| Debt impairment | 88 634 | 95 612 | - | - | 12 786 | 14,4% | - | - | 12 786 | 13,4% | 37 085 | 39,7% | (100,0%) |
| Depreciation, Amortisation and Impairment | 64 315 | 62 562 | 14 811 | 23,0% | 14 858 | 23,1% | 18 467 | 29,5% | 48 135 | 76,9% | 15 233 | 75,1% | 21,2% |
| Interest,Dividends and Rent on Land | 5 962 | 3 142 | 173 | 2,9% | 492 | 8,3% | 1 042 | 33,2% | 1 707 | 54,3% | - | 35,9% | (100,0%) |
| Contracted services | 92 371 | 115 048 | 27 463 | 29,7% | 27 011 | 29,2% | 28 099 | 24,4% | 82 573 | 71,8% | 19 262 | 69,5% | 45,9% |
| Transfers and subsidies | 13 645 | 11 054 | 2 139 | 15,7% | 2 127 | 15,6% | 2 178 | 19,7% | 6 445 | 58,3% | 2 823 | 63,0% | (22,8%) |
| Irrecoverable debts written off | 681 | 20 370 | 384 | 56,4% | 19 337 | 2 841,1% | 343 | 1,7% | 20 064 | 98,5% | 344 | 130,0% | (,1%) |
| Operational Cost and Other Cost | 71 913 | 84 812 | 18 315 | 25,5% | 21 196 | 29,5% | 21 188 | 25,0% | 60 699 | 71,6% | 10 295 | 71,0% | 105,8% |
| Disposal of Fixed and Intangible Assets | 44 | 44 | - | - | - | - | 3 | 7,1% | 3 | 7,1% | 22 | 66,8% | (85,6%) |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **17 223** | **9 391** | **80 771** | | **49 020** | | **(2 877)** | | **126 914** | | **25 316** | | |
| Transfers and subsidies - capital (monetary allocations) | 92 090 | 135 938 | 31 925 | 34,7% | 24 335 | 26,4% | 33 623 | 24,7% | 89 882 | 66,1% | 14 809 | 53,5% | 127,0% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | 245 | - | 245 | - | - | - | (100,0%) |
| **Surplus/(Deficit) after capital transfers and contributions** | **109 313** | **145 329** | **112 696** | | **73 354** | | **30 990** | | **217 040** | | **40 126** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **109 313** | **145 329** | **112 696** | | **73 354** | | **30 990** | | **217 040** | | **40 126** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **109 313** | **145 329** | **112 696** | | **73 354** | | **30 990** | | **217 040** | | **40 126** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **109 313** | **145 329** | **112 696** | | **73 354** | | **30 990** | | **217 040** | | **40 126** | | |

## Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **98 829** | **142 656** | **27 784** | **28,1%** | **23 433** | **23,7%** | **31 911** | **22,4%** | **83 128** | **58,3%** | **14 339** | **47,6%** | **122,5%** |
| National Government | 92 090 | 115 941 | 27 111 | 29,4% | 21 473 | 23,3% | 14 686 | 12,7% | 63 270 | 54,6% | 12 743 | 55,0% | 15,2% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | 20 000 | - | - | - | - | 16 465 | 82,3% | 16 465 | 82,3% | - | - | (100,0%) |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | 29,6% | - |
| **Transfers recognised - capital** | **92 090** | **135 941** | **27 111** | **29,4%** | **21 473** | **23,3%** | **31 151** | **22,9%** | **79 735** | **58,7%** | **12 743** | **48,1%** | **144,4%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 6 739 | 6 715 | 673 | 10,0% | 1 960 | 29,1% | 760 | 11,3% | 3 393 | 50,5% | 1 596 | 41,0% | (52,4%) |
| **Capital Expenditure Functional** | **98 829** | **142 656** | **32 487** | **32,9%** | **23 433** | **23,7%** | **155 086** | **108,7%** | **211 006** | **147,9%** | **28 418** | **55,7%** | **445,7%** |
| **Municipal governance and administration** | **1 304** | **1 304** | **5 351** | **410,2%** | **406** | **31,1%** | **4** | **,3%** | **5 761** | **441,6%** | **14 432** | **648,3%** | **(100,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 1 304 | 1 304 | 5 351 | 410,2% | 406 | 31,1% | 4 | ,3% | 5 761 | 441,6% | 14 432 | 648,3% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **870** | **870** | **-** | **-** | **821** | **94,4%** | **-** | **-** | **821** | **94,4%** | **3 038** | **39,1%** | **(100,0%)** |
| Community and Social Services | 696 | 696 | - | - | 695 | 99,9% | - | - | 695 | 99,9% | - | 100,0% | - |
| Sport And Recreation | 174 | 174 | - | - | 126 | 72,4% | - | - | 126 | 72,4% | 3 038 | 35,4% | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **66 071** | **126 769** | **21 037** | **31,8%** | **14 640** | **22,2%** | **164 615** | **129,9%** | **200 291** | **158,0%** | **5 353** | **46,2%** | **2 975,2%** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 66 071 | 126 769 | 21 037 | 31,8% | 14 640 | 22,2% | 164 615 | 129,9% | 200 291 | 158,0% | 5 353 | 46,2% | 2 975,2% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **30 585** | **13 713** | **6 100** | **19,9%** | **7 567** | **24,7%** | **(9 533)** | **(69,5%)** | **4 133** | **30,1%** | **5 595** | **59,1%** | **(270,4%)** |
| Energy sources | 29 932 | 12 911 | 6 100 | 20,4% | 7 480 | 25,0% | (9 533) | (73,8%) | 4 046 | 31,3% | 5 595 | 62,9% | (270,4%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 652 | 802 | - | - | 87 | 13,3% | - | - | 87 | 10,8% | - | 5,1% | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **725 781** | **801 621** | **288 834** | **39,8%** | **222 121** | **30,6%** | **217 455** | **27,1%** | **728 411** | **90,9%** | **221 421** | **89,6%** | **(1,8%)** |
| Property rates | 50 923 | 52 243 | 10 944 | 21,5% | 14 920 | 29,3% | 12 150 | 23,3% | 38 014 | 72,8% | 13 458 | 57,6% | (9,7%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 174 139 | 167 215 | 44 779 | 25,7% | 49 678 | 28,5% | 55 065 | 32,9% | 149 522 | 89,4% | 42 098 | 76,3% | 30,8% |
| Other revenue | 17 646 | 28 694 | 9 220 | 52,3% | 8 607 | 48,8% | 9 622 | 33,5% | 27 449 | 95,7% | 7 377 | 77,9% | 30,4% |
| Transfers and Subsidies - Operational | 381 926 | 402 280 | 160 224 | 42,0% | 126 727 | 33,2% | 105 602 | 26,3% | 392 553 | 97,6% | 95 467 | 101,9% | 10,6% |
| Transfers and Subsidies - Capital | 92 090 | 135 939 | 60 704 | 65,9% | 20 157 | 21,9% | 33 257 | 24,5% | 114 118 | 83,9% | 61 994 | 89,8% | (46,4%) |
| Interest | 9 058 | 15 249 | 2 962 | 32,7% | 2 032 | 22,4% | 1 760 | 11,5% | 6 754 | 44,3% | 1 027 | 59,1% | 71,4% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(580 903)** | **(618 724)** | **(158 485)** | **27,3%** | **(170 032)** | **29,3%** | **(147 715)** | **23,9%** | **(476 232)** | **77,0%** | **(146 794)** | **87,9%** | **,6%** |
| Suppliers and employees | (561 296) | (604 528) | (158 485) | 28,2% | (170 032) | 30,3% | (147 715) | 24,4% | (476 232) | 78,8% | (146 794) | 90,2% | ,6% |
| Finance charges | (5 962) | (3 142) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (13 645) | (11 054) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **144 878** | **182 897** | **130 349** | **90,0%** | **52 089** | **36,0%** | **69 740** | **38,1%** | **252 179** | **137,9%** | **74 627** | **93,1%** | **(6,5%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **42 166** | **(1 360)** | **1 607** | **3,8%** | **-** | **-** | **-** | **-** | **1 607** | **(118,1%)** | **(1 108)** | **(27,9%)** | **(100,0%)** |
| Proceeds on disposal of PPE | 43 526 | - | 1 607 | 3,7% | - | - | - | - | 1 607 | - | - | - | - |
| Decrease (increase) in non-current receivables | (1 360) | (1 360) | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | (1 108) | - | (100,0%) |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(89 065)** | **(119 486)** | **(29 538)** | **33,2%** | **(25 918)** | **29,1%** | **(48 860)** | **40,9%** | **(104 315)** | **87,3%** | **(16 919)** | **57,4%** | **188,8%** |
| Capital assets | (89 065) | (119 486) | (29 538) | 33,2% | (25 918) | 29,1% | (48 860) | 40,9% | (104 315) | 87,3% | (16 919) | 57,4% | 188,8% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(46 899)** | **(120 846)** | **(27 932)** | **59,6%** | **(25 918)** | **55,3%** | **(48 860)** | **40,4%** | **(102 709)** | **85,0%** | **(18 027)** | **59,6%** | **171,0%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **146** | **146** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 146 | 146 | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(9 126)** | **(6 068)** | **(316)** | **3,5%** | **(818)** | **9,0%** | **(2 318)** | **38,2%** | **(3 452)** | **56,9%** | **(145)** | **44,9%** | **1 501,6%** |
| Repayment of borrowing | (9 126) | (6 068) | (316) | 3,5% | (818) | 9,0% | (2 318) | 38,2% | (3 452) | 56,9% | (145) | 44,9% | 1 501,6% |
| **Net Cash from/(used) Financing Activities** | **(8 979)** | **(5 922)** | **(316)** | **3,5%** | **(818)** | **9,1%** | **(2 318)** | **39,1%** | **(3 452)** | **58,3%** | **(145)** | **48,5%** | **1 501,6%** |
| **Net Increase/(Decrease) in cash held** | **89 000** | **56 130** | **102 102** | **114,7%** | **25 354** | **28,5%** | **18 562** | **33,1%** | **146 018** | **260,1%** | **56 455** | **155,7%** | **(67,1%)** |
| Cash/cash equivalents at the year begin: | 20 857 | 64 908 | 67 490 | 323,6% | 167 009 | 800,7% | 192 363 | 296,4% | 67 490 | 104,0% | 105 351 | 102,7% | 82,6% |
| Cash/cash equivalents at the year end: | **109 857** | **121 038** | **167 009** | **152,0%** | **192 363** | **175,1%** | **210 925** | **174,3%** | **210 925** | **174,3%** | **161 807** | **144,4%** | **30,4%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | 0 | 100,0% | 0 | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 12 847 | 66,8% | 1 345 | 7,0% | 613 | 3,2% | 4 422 | 23,0% | 19 228 | 7,3% | (1 579) | (8,2%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 5 144 | 4,8% | 2 547 | 2,4% | 2 156 | 2,0% | 97 705 | 90,8% | 107 552 | 40,7% | (5 064) | (4,7%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | 0 | 100,0% | 0 | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 | 32,4% | - | - | - | - | 3 | 67,6% | 4 | - | (8 656) | (216 675,8%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 37 | 30,9% | - | - | 6 | 5,1% | 76 | 64,0% | 120 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 791 | 2,0% | 1 771 | 1,9% | 1 727 | 1,9% | 86 433 | 94,2% | 91 723 | 34,7% | 486 | ,5% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 350 | 3,0% | 870 | 1,9% | 735 | 1,6% | 42 709 | 93,5% | 45 663 | 17,3% | (19 325) | (42,3%) | - | - |
| **Total By Income Source** | **21 171** | **8,0%** | **6 534** | **2,5%** | **5 237** | **2,0%** | **231 348** | **87,5%** | **264 290** | **100,0%** | **(34 138)** | **(12,9%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 3 290 | 5,0% | 1 537 | 2,3% | 1 276 | 1,9% | 59 426 | 90,7% | 65 529 | 24,8% | (2 762) | (4,2%) | - | - |
| Commercial | 11 797 | 32,7% | 1 584 | 4,4% | 1 144 | 3,2% | 21 557 | 59,7% | 36 082 | 13,7% | (5 747) | (15,9%) | - | - |
| Households | 6 083 | 3,7% | 3 414 | 2,1% | 2 817 | 1,7% | 150 365 | 92,4% | 162 680 | 61,6% | (25 628) | (15,8%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **21 171** | **8,0%** | **6 534** | **2,5%** | **5 237** | **2,0%** | **231 348** | **87,5%** | **264 290** | **100,0%** | **(34 138)** | **(12,9%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

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

## Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**LIMPOPO: MAKHUDUTHAMAGA (LIM473)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **501 018** | **525 201** | **171 772** | **34,3%** | **158 578** | **31,7%** | **128 632** | **24,5%** | **458 982** | **87,4%** | **112 042** | **90,3%** | **14,8%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 10 700 | 5 700 | 114 | 1,1% | 113 | 1,1% | 113 | 2,0% | 340 | 6,0% | 93 | 55,9% | 21,0% |
| Sale of Goods and Rendering of Services | 1 425 | 16 425 | 2 566 | 180,1% | 105 | 7,4% | 38 | ,2% | 2 709 | 16,5% | 398 | 114,8% | (90,5%) |
| Agency services | 7 500 | 7 700 | 1 954 | 26,0% | 1 866 | 24,9% | 2 486 | 32,3% | 6 305 | 81,9% | 1 701 | 77,5% | 46,2% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Current and Non Current Assets | 4 000 | 2 200 | 799 | 20,0% | 257 | 6,4% | 300 | 13,6% | 1 356 | 61,6% | 454 | 65,7% | (33,9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 250 | 250 | 34 | 13,7% | 36 | 14,4% | 39 | 15,8% | 110 | 43,9% | 31 | 40,5% | 26,5% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 53 000 | 53 000 | 10 010 | 18,9% | 10 014 | 18,9% | 10 091 | 19,0% | 30 115 | 56,8% | 10 002 | 60,6% | ,9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 400 | 2 000 | 696 | 49,7% | 280 | 20,0% | 137 | 6,8% | 1 113 | 55,7% | 639 | 105,9% | (78,6%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 409 743 | 418 926 | 151 775 | 37,0% | 141 932 | 34,6% | 96 675 | 23,1% | 390 382 | 93,2% | 95 238 | 95,0% | 1,5% |
| Interest Receivables | 13 000 | 19 000 | 3 824 | 29,4% | 3 975 | 30,6% | 4 189 | 22,0% | 11 988 | 63,1% | 3 514 | 62,6% | 19,2% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | 14 564 | - | 14 564 | - | (29) | - | (50 785,3%) |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **459 546** | **511 564** | **112 124** | **24,4%** | **117 088** | **25,5%** | **105 479** | **20,6%** | **334 691** | **65,4%** | **112 517** | **64,7%** | **(6,3%)** |
| Employee related costs | 143 979 | 149 626 | 31 232 | 21,7% | 34 357 | 23,9% | 35 694 | 23,9% | 101 282 | 67,7% | 33 488 | 71,2% | 6,6% |
| Remuneration of councillors | 28 904 | 29 154 | 6 768 | 23,4% | 5 028 | 17,4% | 7 441 | 25,5% | 19 237 | 66,0% | 6 778 | 73,5% | 9,8% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 1 500 | 1 500 | 113 | 7,5% | 3 574 | 238,3% | 443 | 29,5% | 4 130 | 275,3% | 1 848 | 207,0% | (76,1%) |
| Debt impairment | 19 836 | 25 036 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 36 851 | 37 941 | 6 081 | 16,5% | 9 062 | 24,6% | 9 490 | 25,0% | 24 633 | 64,9% | 8 593 | 57,1% | 10,4% |
| Interest,Dividends and Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 160 518 | 191 546 | 39 173 | 24,4% | 48 230 | 30,0% | 37 622 | 19,6% | 125 025 | 65,3% | 38 318 | 63,4% | (1,8%) |
| Transfers and subsidies | 10 728 | 11 028 | 2 768 | 25,8% | 331 | 3,1% | 2 281 | 20,7% | 5 380 | 48,8% | 2 596 | 63,8% | (12,1%) |
| Irrecoverable debts written off | - | 8 000 | 4 917 | - | - | - | - | - | 4 917 | 61,5% | - | - | - |
| Operational Cost and Other Cost | 57 230 | 57 734 | 21 072 | 36,8% | 16 507 | 28,8% | 12 509 | 21,7% | 50 088 | 86,8% | 20 895 | 70,7% | (40,1%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **41 472** | **13 636** | **59 648** | | **41 490** | | **23 152** | | **124 290** | | **(475)** | | |
| Transfers and subsidies - capital (monetary allocations) | 78 469 | 78 446 | 22 318 | 28,4% | 31 508 | 40,2% | 4 621 | 5,9% | 58 447 | 74,5% | 7 341 | 41,3% | (37,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **119 941** | **92 083** | **81 966** | | **72 997** | | **27 773** | | **182 737** | | **6 866** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **119 941** | **92 083** | **81 966** | | **72 997** | | **27 773** | | **182 737** | | **6 866** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **119 941** | **92 083** | **81 966** | | **72 997** | | **27 773** | | **182 737** | | **6 866** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **119 941** | **92 083** | **81 966** | | **72 997** | | **27 773** | | **182 737** | | **6 866** | | |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **161 743** | **143 776** | **30 362** | **18,8%** | **6 231** | **3,9%** | **18 677** | **13,0%** | **55 270** | **38,4%** | **18 797** | **55,1%** | **(,6%)** |
| National Government | 78 469 | 78 446 | 17 984 | 22,9% | 3 697 | 4,7% | 15 564 | 19,8% | 37 246 | 47,5% | 11 368 | 48,4% | 36,9% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **78 469** | **78 446** | **17 984** | **22,9%** | **3 697** | **4,7%** | **15 564** | **19,8%** | **37 246** | **47,5%** | **11 368** | **48,4%** | **36,9%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 83 274 | 65 330 | 12 378 | 14,9% | 2 533 | 3,0% | 3 113 | 4,8% | 18 023 | 27,6% | 7 429 | 71,4% | (58,1%) |
| **Capital Expenditure Functional** | **161 743** | **143 776** | **30 362** | **18,8%** | **6 231** | **3,9%** | **18 677** | **13,0%** | **55 270** | **38,4%** | **18 797** | **55,1%** | **(,6%)** |
| **Municipal governance and administration** | **11 274** | **4 330** | **1 428** | **12,7%** | **910** | **8,1%** | **549** | **12,7%** | **2 887** | **66,7%** | **1 757** | **65,1%** | **(68,7%)** |
| Executive and Council | 474 | 630 | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 10 800 | 3 700 | 1 428 | 13,2% | 910 | 8,4% | 549 | 14,8% | 2 887 | 78,0% | 1 757 | 52,1% | (68,7%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **2 100** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **837** | **-** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | 837 | - | (100,0%) |
| Housing | - | 2 100 | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **142 033** | **130 010** | **28 934** | **20,4%** | **5 321** | **3,7%** | **18 128** | **13,9%** | **52 382** | **40,3%** | **14 306** | **62,1%** | **26,7%** |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 142 033 | 130 010 | 28 934 | 20,4% | 5 321 | 3,7% | 18 128 | 13,9% | 52 382 | 40,3% | 14 306 | 62,1% | 26,7% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **8 436** | **7 336** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **1 897** | **19,6%** | **(100,0%)** |
| Energy sources | 6 436 | 6 436 | - | - | - | - | - | - | - | - | 1 897 | 31,8% | (100,0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 2 000 | 900 | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **607 483** | **613 657** | **212 738** | **35,0%** | **122 714** | **20,2%** | **117 629** | **19,2%** | **453 082** | **73,8%** | **45 255** | **65,2%** | **159,9%** |
| Property rates | 41 870 | 45 050 | 2 438 | 5,8% | 2 100 | 5,0% | 2 031 | 4,5% | 6 568 | 14,6% | 2 561 | 13,8% | (20,7%) |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 8 453 | 4 845 | 100 | 1,2% | 91 | 1,1% | 116 | 2,4% | 308 | 6,4% | 103 | 49,9% | 13,2% |
| Other revenue | 64 948 | 64 190 | 3 307 | 5,1% | (18 813) | (29,0%) | 2 359 | 3,7% | (13 147) | (20,5%) | 40 217 | 72,3% | (94,1%) |
| Transfers and Subsidies - Operational | 415 179 | 424 362 | 611 | ,1% | 1 099 | ,3% | 646 | ,2% | 2 356 | ,6% | 2 375 | 70,5% | (72,8%) |
| Transfers and Subsidies - Capital | 73 033 | 73 010 | 206 282 | 282,5% | 138 237 | 189,3% | 112 477 | 154,1% | 456 996 | 625,9% | - | 62,5% | (100,0%) |
| Interest | 4 000 | 2 200 | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(430 103)** | **(462 344)** | **(203 994)** | **47,4%** | **(168 870)** | **39,3%** | **(130 598)** | **28,2%** | **(503 462)** | **108,9%** | **(125 823)** | **104,1%** | **3,8%** |
| Suppliers and employees | (425 279) | (456 221) | (203 994) | 48,0% | (168 870) | 39,7% | (130 598) | 28,6% | (503 462) | 110,4% | (125 823) | 105,1% | 3,8% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | (4 823) | (6 123) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **177 380** | **151 313** | **8 744** | **4,9%** | **(46 156)** | **(26,0%)** | **(12 969)** | **(8,6%)** | **(50 380)** | **(33,3%)** | **(80 567)** | **(40,9%)** | **(83,9%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(187 504)** | **(163 003)** | **-** | **-** | **2 533** | **(1,4%)** | **-** | **-** | **2 533** | **(1,6%)** | **24** | **-** | **(100,0%)** |
| Capital assets | (187 504) | (163 003) | - | - | 2 533 | (1,4%) | - | - | 2 533 | (1,6%) | 24 | - | (100,0%) |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(187 504)** | **(163 003)** | **-** | **-** | **2 533** | **(1,4%)** | **-** | **-** | **2 533** | **(1,6%)** | **24** | **-** | **(100,0%)** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **(10 125)** | **(11 690)** | **8 744** | **(86,4%)** | **(43 622)** | **430,9%** | **(12 969)** | **110,9%** | **(47 847)** | **409,3%** | **(80 543)** | **527,5%** | **(83,9%)** |
| Cash/cash equivalents at the year begin: | 13 901 | 13 901 | - | - | 8 744 | 62,9% | 4 518 | 32,5% | - | - | 11 974 | - | (62,3%) |
| Cash/cash equivalents at the year end: | **3 776** | **2 211** | **8 744** | **231,6%** | **4 518** | **119,6%** | **(8 451)** | **(382,2%)** | **(8 451)** | **(382,2%)** | **(68 569)** | **(7 454,2%)** | **(87,7%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 337 | 3,4% | 5 243 | 5,3% | 2 525 | 2,5% | 87 947 | 88,8% | 99 051 | 60,2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 77 | 13,1% | 67 | 11,5% | 27 | 4,6% | 414 | 70,8% | 585 | ,4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | (10) | 100,0% | - | - | - | - | - | - | (10) | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1 459 | 2,3% | 2 706 | 4,2% | 1 348 | 2,1% | 59 323 | 91,5% | 64 837 | 39,4% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | **4 863** | **3,0%** | **8 017** | **4,9%** | **3 900** | **2,4%** | **147 684** | **89,8%** | **164 463** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 3 426 | 3,8% | 5 759 | 6,4% | 2 850 | 3,2% | 77 328 | 86,5% | 89 364 | 54,3% | - | - | - | - |
| Commercial | 1 064 | 1,6% | 1 833 | 2,7% | 845 | 1,3% | 63 233 | 94,4% | 66 975 | 40,7% | - | - | - | - |
| Households | 8 | 1,3% | 16 | 2,5% | 8 | 1,3% | 608 | 94,9% | 641 | ,4% | - | - | - | - |
| Other | 365 | 4,9% | 409 | 5,5% | 195 | 2,6% | 6 514 | 87,0% | 7 484 | 4,6% | - | - | - | - |
| **Total By Customer Group** | **4 863** | **3,0%** | **8 017** | **4,9%** | **3 900** | **2,4%** | **147 684** | **89,8%** | **164 463** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (10) | - | 10 | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 2 481 | 28,9% | 6 109 | 71,1% | - | - | - | - | 8 590 | 100,0% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **2 471** | **28,8%** | **6 119** | **71,2%** | **-** | **-** | **-** | **-** | **8 590** | **100,0%** |

## Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

# LIMPOPO: TUBATSE FETAKGOMO (LIM476)
# STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

## Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **1 121 282** | **1 079 552** | **360 465** | **32,1%** | **295 659** | **26,4%** | **269 480** | **25,0%** | **925 604** | **85,7%** | **358 793** | **101,2%** | **(24,9%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 200 | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | 31 400 | 30 751 | 7 810 | 24,9% | 7 566 | 24,1% | 8 615 | 28,0% | 23 990 | 78,0% | 9 143 | 77,8% | (5,8%) |
| Sale of Goods and Rendering of Services | 141 070 | 8 811 | 2 580 | 1,8% | (1 175) | (,8%) | 514 | 5,8% | 1 920 | 21,8% | 5 822 | 38,4% | (91,2%) |
| Agency services | 9 201 | 10 096 | 1 826 | 19,8% | 3 222 | 35,0% | 2 394 | 23,7% | 7 442 | 73,7% | 2 178 | 78,3% | 9,9% |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 7 643 | 7 812 | 1 929 | 25,2% | 1 977 | 25,9% | 2 072 | 26,5% | 5 978 | 76,5% | 1 877 | 79,6% | 10,4% |
| Interest earned from Current and Non Current Assets | 14 376 | 14 033 | 3 873 | 26,9% | 3 143 | 21,9% | 3 224 | 23,0% | 10 241 | 73,0% | 122 624 | 996,5% | (97,4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 469 | 452 | 112 | 23,8% | 114 | 24,4% | 38 | 8,3% | 264 | 58,3% | 112 | 79,6% | (66,5%) |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 3 926 | 9 470 | 4 679 | 119,2% | 56 | 1,4% | (4 657) | (49,2%) | 78 | ,8% | (808) | ,7% | 476,1% |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 240 179 | 258 752 | 68 680 | 28,6% | 60 696 | 25,3% | 63 079 | 24,4% | 192 455 | 74,4% | 50 821 | 75,8% | 24,1% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 3 644 | 11 | 39 | 1,1% | (33) | (,9%) | 2 | 16,3% | 7 | 66,3% | 14 | 1,3% | (87,8%) |
| Licences or permits | 7 842 | 7 588 | 1 419 | 18,1% | 2 375 | 30,3% | 1 963 | 25,9% | 5 757 | 75,9% | 1 933 | 70,3% | 1,5% |
| Transfer and subsidies - Operational | 625 403 | 698 145 | 257 910 | 41,2% | 209 083 | 33,4% | 183 569 | 26,3% | 650 562 | 93,2% | 157 007 | 99,7% | 16,9% |
| Interest Receivables | 35 930 | 33 631 | 8 182 | 22,8% | 8 633 | 24,0% | 8 668 | 25,8% | 25 483 | 75,8% | 8 070 | 89,2% | 7,4% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | 1 428 | - | - | - | - | - | 1 428 | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **998 092** | **1 034 527** | **205 982** | **20,6%** | **183 477** | **18,4%** | **222 988** | **21,6%** | **612 447** | **59,2%** | **194 685** | **60,7%** | **14,5%** |
| Employee related costs | 282 883 | 289 251 | 72 080 | 25,5% | 83 672 | 29,6% | 72 875 | 25,2% | 228 627 | 79,0% | 72 324 | 71,6% | ,8% |
| Remuneration of councillors | 46 350 | 46 350 | 11 000 | 23,7% | 10 884 | 23,5% | 9 764 | 21,1% | 31 648 | 68,3% | 10 560 | 73,3% | (7,5%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 6 504 | 6 166 | 1 072 | 16,5% | 836 | 12,9% | 663 | 10,8% | 2 571 | 41,7% | 734 | 26,0% | (9,6%) |
| Debt impairment | 54 501 | 44 501 | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 74 288 | 73 197 | 16 541 | 22,3% | (2 127) | (2,9%) | 3 899 | 5,3% | 18 313 | 25,0% | 24 585 | 29,4% | (84,1%) |
| Interest,Dividends and Rent on Land | 900 | 500 | - | - | - | - | - | - | - | - | - | 5,0% | - |
| Contracted services | 391 104 | 429 278 | 66 675 | 17,0% | 67 307 | 17,2% | 112 163 | 26,1% | 246 145 | 57,3% | 55 449 | 62,6% | 102,3% |
| Transfers and subsidies | - | 600 | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 2 919 | 2 319 | 1 199 | 41,1% | 476 | 16,3% | 804 | 34,6% | 2 478 | 106,9% | 1 303 | 69,6% | (38,3%) |
| Operational Cost and Other Cost | 138 644 | 142 365 | 35 777 | 25,8% | 22 429 | 16,2% | 22 820 | 16,0% | 81 026 | 56,9% | 29 730 | 64,4% | (23,2%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | 1 639 | - | - | - | - | - | 1 639 | - | - | - | - |
| **Surplus/(Deficit)** | **123 189** | **45 025** | **154 483** | | **112 182** | | **46 493** | | **313 157** | | **164 109** | | |
| Transfers and subsidies - capital (monetary allocations) | 180 101 | 145 659 | 55 042 | 30,6% | 53 096 | 29,5% | 19 259 | 13,2% | 127 398 | 87,5% | 29 852 | 71,5% | (35,5%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **303 290** | **190 684** | **209 525** | | **165 278** | | **65 752** | | **440 555** | | **193 960** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **303 290** | **190 684** | **209 525** | | **165 278** | | **65 752** | | **440 555** | | **193 960** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **303 290** | **190 684** | **209 525** | | **165 278** | | **65 752** | | **440 555** | | **193 960** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **303 290** | **190 684** | **209 525** | | **165 278** | | **65 752** | | **440 555** | | **193 960** | | |
| | | | | - | | - | | - | | - | | - | - |

## Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **289 401** | **201 989** | **53 040** | **18,3%** | **71 908** | **24,8%** | **51 665** | **25,6%** | **176 613** | **87,4%** | **50 102** | **72,1%** | **3,1%** |
| National Government | 180 101 | 145 659 | 48 365 | 26,9% | 45 876 | 25,5% | 15 394 | 10,6% | 109 634 | 75,3% | 41 069 | 71,5% | (62,5%) |
| Provincial Government | - | - | - | - | 921 | - | (921) | - | - | - | - | 95,6% | (100,0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **180 101** | **145 659** | **48 365** | **26,9%** | **46 796** | **26,0%** | **14 473** | **9,9%** | **109 634** | **75,3%** | **41 069** | **72,5%** | **(64,8%)** |
| Borrowing | - | - | - | - | - | - | 12 500 | - | 12 500 | - | (7 780) | 101,3% | (260,7%) |
| Internally generated funds | 109 300 | 56 330 | 4 675 | 4,3% | 25 112 | 23,0% | 24 692 | 43,8% | 54 479 | 96,7% | 16 814 | 64,0% | 46,9% |
| **Capital Expenditure Functional** | **289 401** | **201 989** | **53 040** | **18,3%** | **71 908** | **24,8%** | **51 746** | **25,6%** | **176 695** | **87,5%** | **50 660** | **73,4%** | **2,1%** |
| **Municipal governance and administration** | **38 900** | **7 500** | **179** | **,5%** | **1 814** | **4,7%** | **282** | **3,8%** | **2 274** | **30,3%** | **4 808** | **35,0%** | **(94,1%)** |
| Executive and Council | 6 900 | 500 | - | - | - | - | - | - | - | - | 377 | 89,6% | (100,0%) |
| Finance and administration | 32 000 | 7 000 | 179 | ,6% | 1 814 | 5,7% | 282 | 4,0% | 2 274 | 32,5% | 4 431 | 19,4% | (93,6%) |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **7 800** | **6 730** | **192** | **2,5%** | **-** | **-** | **2 963** | **44,0%** | **3 155** | **46,9%** | **2 118** | **100,0%** | **39,9%** |
| Community and Social Services | 6 600 | 3 530 | 192 | 2,9% | - | - | - | - | 192 | 5,4% | 811 | 100,0% | (100,0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 1 200 | 3 200 | - | - | - | - | 2 963 | 92,6% | 2 963 | 92,6% | 1 307 | 100,0% | 126,6% |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **213 628** | **187 759** | **37 538** | **17,6%** | **64 047** | **30,0%** | **62 098** | **33,1%** | **163 682** | **87,2%** | **37 199** | **67,3%** | **66,9%** |
| Planning and Development | 1 000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 212 628 | 187 759 | 37 538 | 17,7% | 64 047 | 30,1% | 62 098 | 33,1% | 163 682 | 87,2% | 37 199 | 67,3% | 66,9% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **29 074** | **0** | **15 132** | **52,0%** | **6 048** | **20,8%** | **(13 596)** | **(169 953 150,0%)** | **7 583** | **94 785 450,0%** | **6 535** | **1 884,2%** | **(308,1%)** |
| Energy sources | 23 474 | - | 1 616 | 6,9% | 5 114 | 21,8% | 852 | - | 7 583 | - | - | - | (100,0%) |
| Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 5 600 | 0 | 13 515 | 241,3% | 933 | 16,7% | (14 448) | (180 605 362,5%) | - | - | 6 535 | 1 884,2% | (321,1%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 | | | | | | | | | | 2024/25 | | Q3 of 2024/25 to Q3 of 2025/26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 309 063** | **1 180 047** | **418 543** | **32,0%** | **374 720** | **28,6%** | **280 368** | **23,8%** | **1 073 631** | **91,0%** | **319 966** | **95,3%** | **(12,4%)** |
| Property rates | 180 134 | 193 135 | 42 940 | 23,8% | 44 050 | 24,5% | 45 819 | 23,7% | 132 809 | 68,8% | 44 204 | 71,8% | 3,7% |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 23 700 | 23 096 | 4 831 | 20,4% | 5 513 | 23,3% | 5 755 | 24,9% | 16 099 | 69,7% | 4 958 | 75,1% | 16,1% |
| Other revenue | 252 670 | 86 023 | 18 367 | 7,3% | 58 122 | 23,0% | (1 964) | (2,3%) | 74 525 | 86,6% | 11 102 | 113,5% | (117,7%) |
| Transfers and Subsidies - Operational | 625 403 | 698 145 | 260 426 | 41,6% | 206 135 | 33,0% | 189 519 | 27,1% | 656 080 | 94,0% | 155 226 | 99,2% | 22,1% |
| Transfers and Subsidies - Capital | 180 101 | 145 659 | 90 127 | 50,0% | 59 609 | 33,1% | 38 822 | 26,7% | 188 558 | 129,5% | 52 340 | 76,8% | (25,8%) |
| Interest | 47 055 | 33 988 | 1 853 | 3,9% | 1 291 | 2,7% | 2 416 | 7,1% | 5 560 | 16,4% | 52 137 | 349,7% | (95,4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(864 384)** | **(913 509)** | **(153 232)** | **17,7%** | **(92 387)** | **10,7%** | **(121 768)** | **13,3%** | **(367 386)** | **40,2%** | **(91 481)** | **51,1%** | **33,1%** |
| Suppliers and employees | (864 384) | (913 309) | (153 232) | 17,7% | (92 387) | 10,7% | (121 768) | 13,3% | (367 386) | 40,2% | (91 481) | 51,1% | 33,1% |
| Finance charges | - | 400 | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | (600) | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **444 679** | **266 537** | **265 311** | **59,7%** | **282 334** | **63,5%** | **158 600** | **59,5%** | **706 245** | **265,0%** | **228 485** | **277,6%** | **(30,6%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **(1 335)** | **-** | **(1 349)** | **-** | **(1 221)** | **-** | **(3 905)** | **-** | **(1 291)** | **-** | **(5,4%)** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | (1 335) | - | (1 349) | - | (1 221) | - | (3 905) | - | (1 291) | - | (5,4%) |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(289 401)** | **(201 989)** | **(105 583)** | **36,5%** | **(75 817)** | **26,2%** | **(85 537)** | **42,3%** | **(266 937)** | **132,2%** | **(53 656)** | **79,8%** | **59,4%** |
| Capital assets | (289 401) | (201 989) | (105 583) | 36,5% | (75 817) | 26,2% | (85 537) | 42,3% | (266 937) | 132,2% | (53 656) | 79,8% | 59,4% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(289 401)** | **(201 989)** | **(106 917)** | **36,9%** | **(77 167)** | **26,7%** | **(86 758)** | **43,0%** | **(270 842)** | **134,1%** | **(54 947)** | **80,9%** | **57,9%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **(11 275)** | **-** | **(11 275)** | **-** | **(11 275)** | **-** | **(33 825)** | **-** | **(11 275)** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | (11 275) | - | (11 275) | - | (11 275) | - | (33 825) | - | (11 275) | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **(11 275)** | **-** | **(11 275)** | **-** | **(11 275)** | **-** | **(33 825)** | **-** | **(11 275)** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **155 278** | **64 549** | **147 119** | **94,7%** | **193 892** | **124,9%** | **60 567** | **93,8%** | **401 578** | **622,1%** | **162 263** | **(212,3%)** | **(62,7%)** |
| Cash/cash equivalents at the year begin: | 99 298 | 17 896 | 202 274 | 203,7% | 349 392 | 351,9% | 543 284 | 3 035,8% | 202 274 | 1 130,3% | 217 102 | 47,8% | 150,2% |
| Cash/cash equivalents at the year end: | **254 576** | **82 444** | **349 392** | **137,2%** | **543 284** | **213,4%** | **603 851** | **732,4%** | **603 851** | **732,4%** | **379 366** | **489,4%** | **59,2%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 19 583 | 4,3% | 12 888 | 2,8% | 8 100 | 1,8% | 416 618 | 91,1% | 457 188 | 71,7% | (2 049) | (,4%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 695 | 2,7% | 1 967 | 2,0% | 2 986 | 3,0% | 92 175 | 92,3% | 99 823 | 15,7% | 2 391 | 2,4% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 810 | 5,1% | 3 655 | 4,9% | 3 551 | 4,7% | 63 982 | 85,3% | 74 998 | 11,8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 159 | 20,7% | 46 | ,8% | 45 | ,8% | 4 343 | 77,6% | 5 594 | ,9% | (135) | (2,4%) | - | - |
| **Total By Income Source** | **27 248** | **4,3%** | **18 556** | **2,9%** | **14 682** | **2,3%** | **577 117** | **90,5%** | **637 603** | **100,0%** | **206** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 520 | ,7% | 624 | ,9% | 451 | ,6% | 69 241 | 97,7% | 70 837 | 11,1% | (696) | (1,0%) | - | - |
| Commercial | 19 280 | 5,7% | 12 908 | 3,8% | 10 078 | 3,0% | 296 066 | 87,5% | 338 332 | 53,1% | 648 | ,2% | - | - |
| Households | 7 448 | 3,3% | 5 023 | 2,2% | 4 153 | 1,8% | 211 810 | 92,7% | 228 434 | 35,8% | 255 | ,1% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **27 248** | **4,3%** | **18 556** | **2,9%** | **14 682** | **2,3%** | **577 117** | **90,5%** | **637 603** | **100,0%** | **206** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 13 036 | 82,0% | 1 796 | 11,3% | - | - | 1 070 | 6,7% | 15 902 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **13 036** | **82,0%** | **1 796** | **11,3%** | **-** | **-** | **1 070** | **6,7%** | **15 902** | **100,0%** |

## Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

## LIMPOPO: SEKHUKHUNE (DC47)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **1 460 870** | **1 452 870** | **560 096** | **38,3%** | **446 858** | **30,6%** | **360 366** | **24,8%** | **1 367 320** | **94,1%** | **345 105** | **91,4%** | **4,4%** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 102 108 | 91 108 | 20 474 | 20,1% | 19 864 | 19,5% | 21 408 | 23,5% | 61 745 | 67,8% | 20 790 | 74,0% | 3,0% |
| Service charges - Waste Water Management | 16 994 | 16 994 | 4 333 | 25,5% | 4 062 | 23,9% | 4 279 | 25,2% | 12 674 | 74,6% | 4 241 | 74,1% | ,9% |
| Service charges - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 2 704 | 2 104 | 380 | 14,1% | 239 | 8,8% | 1 721 | 81,8% | 2 340 | 111,2% | 840 | 74,5% | 104,9% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest - Deemed Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 26 325 | 45 725 | 9 771 | 37,1% | 10 033 | 38,1% | 10 074 | 22,0% | 29 878 | 65,3% | 9 487 | 110,1% | 6,2% |
| Interest earned from Current and Non Current Assets | 63 719 | 48 719 | 13 094 | 20,5% | 5 159 | 8,1% | 8 078 | 16,6% | 26 330 | 54,0% | 14 749 | 74,8% | (45,2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 17 | 17 | 1 | 5,2% | - | - | - | - | 1 | 5,2% | 1 | ,3% | (100,0%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | 4 | 4 | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 435 | 635 | 14 | 1,0% | 10 | ,7% | 154 | 24,2% | 178 | 28,0% | 5 | 62,3% | 3 046,7% |
| Licences or permits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 1 246 860 | 1 246 860 | 510 748 | 41,0% | 405 857 | 32,6% | 313 354 | 25,1% | 1 229 959 | 98,6% | 293 753 | 98,2% | 6,7% |
| Interest Receivables | - | - | 472 | - | 480 | - | 490 | - | 1 441 | - | 464 | - | 5,6% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | 809 | - | 809 | - | 809 | - | 2 428 | - | 776 | - | 4,3% |
| Gains on Disposal of Fixed and Intangible Assets | 705 | 705 | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | 345 | - | - | - | 345 | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 413 871** | **1 486 318** | **331 384** | **23,4%** | **401 832** | **28,4%** | **287 069** | **19,3%** | **1 020 286** | **68,6%** | **339 201** | **75,8%** | **(15,4%)** |
| Employee related costs | 468 019 | 451 248 | 105 793 | 22,6% | 111 295 | 23,8% | 109 046 | 24,2% | 326 134 | 72,3% | 102 876 | 70,2% | 6,0% |
| Remuneration of councillors | 19 300 | 19 250 | 3 648 | 18,9% | 3 848 | 19,9% | 3 973 | 20,6% | 11 469 | 59,6% | 4 029 | 68,7% | (1,4%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | 134 147 | 163 526 | 47 731 | 35,6% | 75 409 | 56,2% | 36 108 | 22,1% | 159 249 | 97,4% | (105 999) | 105,5% | (134,1%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation, Amortisation and Impairment | 98 947 | 98 947 | - | - | - | - | - | - | - | - | - | - | - |
| Interest,Dividends and Rent on Land | 115 | 115 | - | - | - | - | - | - | - | - | 895 | 810,3% | (100,0%) |
| Contracted services | 415 916 | 477 836 | 125 229 | 30,1% | 135 701 | 32,6% | 75 693 | 15,8% | 336 622 | 70,4% | 263 488 | 90,6% | (71,3%) |
| Transfers and subsidies | 20 000 | 20 000 | - | - | 12 336 | 61,7% | 7 094 | 35,5% | 19 430 | 97,1% | 8 771 | 42,0% | (19,1%) |
| Irrecoverable debts written off | 5 742 | 5 742 | - | - | - | - | - | - | - | - | - | - | - |
| Operational Cost and Other Cost | 251 685 | 249 654 | 48 983 | 19,5% | 63 244 | 25,1% | 55 155 | 22,1% | 167 382 | 67,0% | 65 141 | 83,4% | (15,3%) |
| Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **47 000** | **(33 448)** | **228 712** | | **45 025** | | **73 297** | | **347 034** | | **5 904** | | |
| Transfers and subsidies - capital (monetary allocations) | 407 331 | 407 331 | 87 477 | 21,5% | 181 584 | 44,6% | 186 397 | 45,8% | 455 458 | 111,8% | 99 418 | 49,2% | 87,5% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | 589 | - | 589 | - | 361 | - | 63,2% |
| **Surplus/(Deficit) after capital transfers and contributions** | **454 331** | **373 883** | **316 189** | | **226 609** | | **260 283** | | **803 081** | | **105 683** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **454 331** | **373 883** | **316 189** | | **226 609** | | **260 283** | | **803 081** | | **105 683** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **454 331** | **373 883** | **316 189** | | **226 609** | | **260 283** | | **803 081** | | **105 683** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **454 331** | **373 883** | **316 189** | | **226 609** | | **260 283** | | **803 081** | | **105 683** | | |
| | | | | - | | - | | - | | - | | - | - |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **453 100** | **456 595** | **99 282** | **21,9%** | **145 334** | **32,1%** | **244 587** | **53,6%** | **489 203** | **107,1%** | **95 727** | **44,6%** | **155,5%** |
| National Government | 405 581 | 405 875 | 83 032 | 20,5% | 130 897 | 32,3% | 150 329 | 37,0% | 364 258 | 89,7% | 83 070 | 45,5% | 81,0% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **405 581** | **405 875** | **83 032** | **20,5%** | **130 897** | **32,3%** | **150 329** | **37,0%** | **364 258** | **89,7%** | **83 070** | **45,5%** | **81,0%** |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 47 519 | 50 720 | 16 250 | 34,2% | 14 437 | 30,4% | 94 258 | 185,8% | 124 945 | 246,3% | 12 657 | 39,0% | 644,7% |
| **Capital Expenditure Functional** | **453 100** | **456 595** | **99 282** | **21,9%** | **145 334** | **32,1%** | **244 587** | **53,6%** | **489 203** | **107,1%** | **95 727** | **44,6%** | **155,5%** |
| **Municipal governance and administration** | **12 550** | **17 902** | **-** | **-** | **1 365** | **10,9%** | **3 230** | **18,0%** | **4 595** | **25,7%** | **2 845** | **42,6%** | **13,5%** |
| Executive and Council | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | 12 550 | 17 902 | - | - | 1 365 | 10,9% | 3 230 | 18,0% | 4 595 | 25,7% | 2 845 | 42,6% | 13,5% |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **1 059** | **1 945** | **-** | **-** | **-** | **-** | **1 017** | **52,3%** | **1 017** | **52,3%** | **-** | **-** | **(100,0%)** |
| Planning and Development | 1 059 | 1 945 | - | - | - | - | 1 017 | 52,3% | 1 017 | 52,3% | - | - | (100,0%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Trading Services** | **439 491** | **436 749** | **99 282** | **22,6%** | **143 969** | **32,8%** | **240 340** | **55,0%** | **483 591** | **110,7%** | **92 882** | **44,6%** | **158,8%** |
| Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Management | 439 491 | 436 749 | 99 282 | 22,6% | 143 969 | 32,8% | 240 340 | 55,0% | 483 591 | 110,7% | 92 882 | 44,6% | 158,8% |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **1 879 227** | **1 757 582** | **1 635 400** | **87,0%** | **1 374 185** | **73,1%** | **(44 534)** | **(2,5%)** | **2 965 051** | **168,7%** | **390 381** | **93,5%** | **(111,4%)** |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 71 427 | 52 000 | 14 924 | 20,9% | 14 844 | 20,8% | 14 319 | 27,5% | 44 087 | 84,8% | 14 568 | 65,6% | (1,7%) |
| Other revenue | 95 145 | 2 927 | 979 775 | 1 029,8% | 746 850 | 785,0% | (1 300 981) | (44 450,5%) | 425 643 | 14 542,9% | 72 450 | 7 286,8% | (1 895,7%) |
| Transfers and Subsidies - Operational | 1 246 860 | 1 246 860 | 508 568 | 40,8% | 397 912 | 31,9% | 1 135 154 | 91,0% | 2 041 634 | 163,7% | 288 615 | 97,3% | 293,3% |
| Transfers and Subsidies - Capital | 407 331 | 407 331 | 119 906 | 29,4% | 209 570 | 51,4% | 99 152 | 24,3% | 428 628 | 105,2% | 772 | 48,2% | 12 743,5% |
| Interest | 58 464 | 48 464 | 12 228 | 20,9% | 5 009 | 8,6% | 7 822 | 16,1% | 25 059 | 51,7% | 13 976 | 83,5% | (44,0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(1 176 835)** | **(1 181 991)** | **(662 240)** | **56,3%** | **(397 121)** | **33,7%** | **(326 542)** | **27,6%** | **(1 385 902)** | **117,3%** | **(559 836)** | **177,2%** | **(41,7%)** |
| Suppliers and employees | (1 176 835) | (1 181 991) | (662 240) | 56,3% | (397 121) | 33,7% | (326 542) | 27,6% | (1 385 902) | 117,3% | (559 836) | 177,2% | (41,7%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **702 392** | **575 591** | **973 161** | **138,5%** | **977 064** | **139,1%** | **(371 076)** | **(64,5%)** | **1 579 149** | **274,4%** | **(169 456)** | **(12,9%)** | **119,0%** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **705** | **705** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | 705 | 705 | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(453 100)** | **(456 595)** | **(99 282)** | **21,9%** | **(145 334)** | **32,1%** | **(244 587)** | **53,6%** | **(489 203)** | **107,1%** | **(95 727)** | **44,6%** | **155,5%** |
| Capital assets | (453 100) | (456 595) | (99 282) | 21,9% | (145 334) | 32,1% | (244 587) | 53,6% | (489 203) | 107,1% | (95 727) | 44,6% | 155,5% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(452 395)** | **(455 891)** | **(99 282)** | **21,9%** | **(145 334)** | **32,1%** | **(244 587)** | **53,7%** | **(489 203)** | **107,3%** | **(95 727)** | **44,6%** | **155,5%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **249 997** | **119 701** | **873 879** | **349,6%** | **831 730** | **332,7%** | **(615 663)** | **(514,3%)** | **1 089 946** | **910,6%** | **(265 182)** | **(325,6%)** | **132,2%** |
| Cash/cash equivalents at the year begin: | 442 034 | 741 203 | 391 481 | 88,6% | 1 265 360 | 286,3% | 2 097 090 | 282,9% | 391 481 | 52,8% | 391 645 | 111,6% | 435,5% |
| Cash/cash equivalents at the year end: | **692 031** | **860 904** | **1 265 360** | **182,8%** | **2 097 090** | **303,0%** | **1 481 427** | **172,1%** | **1 481 427** | **172,1%** | **126 463** | **20,2%** | **1 071,4%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 13 753 | 2,0% | 11 010 | 1,6% | 11 767 | 1,7% | 636 720 | 94,6% | 673 250 | 100,1% | - | - | - | - |
| 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 | 0 | - | 0 | (,1%) | 0 | - | (383) | 100,1% | (382) | (,1%) | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | **13 753** | **2,0%** | **11 010** | **1,6%** | **11 767** | **1,7%** | **636 337** | **94,6%** | **672 868** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 017 | 5,9% | 521 | 3,0% | 362 | 2,1% | 15 251 | 88,9% | 17 152 | 2,5% | - | - | - | - |
| Commercial | 2 753 | 3,4% | 2 350 | 2,9% | 2 388 | 2,9% | 73 835 | 90,8% | 81 326 | 12,1% | - | - | - | - |
| Households | 9 983 | 1,7% | 8 140 | 1,4% | 9 017 | 1,6% | 547 251 | 95,3% | 574 391 | 85,4% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **13 753** | **2,0%** | **11 010** | **1,6%** | **11 767** | **1,7%** | **636 337** | **94,6%** | **672 868** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 8 724 | 12,7% | 4 510 | 6,6% | 17 989 | 26,2% | 37 446 | 54,5% | 68 670 | 97,8% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 050 | 68,3% | 416 | 27,0% | 58 | 3,8% | 13 | ,8% | 1 537 | 2,2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **9 774** | **13,9%** | **4 926** | **7,0%** | **18 047** | **25,7%** | **37 459** | **53,4%** | **70 207** | **100,0%** |

### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGRATED INFORMATION FOR LIMPOPO**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | |
| **Operating Revenue** | **30 719 893** | **31 476 002** | **9 416 194** | **30,7%** | **8 043 032** | **26,2%** | **6 902 863** | **21,9%** | **24 362 089** | **77,4%** | **6 967 264** | **80,0%** | **(,9%)** |
| **Exchange Revenue** | | | | | | | | | | | | | |
| Service charges - Electricity | 6 208 540 | 6 225 648 | 1 386 364 | 22,3% | 1 230 633 | 19,8% | 1 225 146 | 19,7% | 3 842 143 | 61,7% | 1 228 765 | 63,8% | (,3%) |
| Service charges - Water | 2 283 916 | 2 277 165 | 375 876 | 16,5% | 376 739 | 16,5% | 353 795 | 15,5% | 1 106 411 | 48,6% | 376 613 | 48,3% | (6,1%) |
| Service charges - Waste Water Management | 429 363 | 437 865 | 101 746 | 23,7% | 100 123 | 23,3% | 105 441 | 24,1% | 307 310 | 70,2% | 96 907 | 72,4% | 8,8% |
| Service charges - Waste Management | 575 623 | 570 674 | 130 984 | 22,8% | 128 261 | 22,3% | 126 219 | 22,1% | 385 464 | 67,5% | 124 006 | 68,9% | 1,8% |
| Sale of Goods and Rendering of Services | 613 118 | 605 007 | 23 046 | 3,8% | 19 082 | 3,1% | 19 627 | 3,2% | 61 755 | 10,2% | 28 414 | 21,5% | (30,9%) |
| Agency services | 169 630 | 172 814 | 22 237 | 13,1% | 27 013 | 15,9% | 22 603 | 13,1% | 71 853 | 41,6% | 17 481 | 31,9% | 29,3% |
| Interest - Deemed Interest | 47 550 | 33 604 | 7 842 | 16,5% | 6 056 | 12,7% | 6 167 | 18,4% | 20 065 | 59,7% | 8 528 | 68,4% | (27,7%) |
| Interest earned from Receivables | 757 142 | 840 284 | 201 474 | 26,6% | 218 468 | 28,9% | 234 229 | 27,9% | 654 171 | 77,9% | 161 598 | 72,9% | 44,9% |
| Interest earned from Current and Non Current Assets | 546 332 | 530 213 | 134 927 | 24,7% | 108 415 | 19,8% | 111 737 | 21,1% | 355 079 | 67,0% | 224 498 | 101,7% | (50,2%) |
| Dividends | - | - | 364 | - | 414 | - | 367 | - | 1 145 | - | (108) | - | (439,6%) |
| Rent on Land | 1 709 | 2 209 | 293 | 17,1% | 249 | 14,6% | 267 | 12,1% | 808 | 36,6% | 1 939 | 155,1% | (86,2%) |
| Rental from Fixed Assets | 36 223 | 62 404 | 22 879 | 63,2% | 34 521 | 95,3% | (15 446) | (24,8%) | 41 955 | 67,2% | 11 206 | 98,0% | (237,8%) |
| Licences or permits | 87 119 | 83 473 | 30 194 | 34,7% | 23 761 | 27,3% | 12 638 | 15,1% | 66 593 | 79,8% | 19 091 | 67,2% | (33,8%) |
| Special rating levies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 10 770 | 48 755 | 2 635 | 24,5% | - | - | 2 043 | 4,2% | 4 678 | 9,6% | (16 107) | - | (112,7%) |
| Development Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 321 163 | 450 617 | 35 137 | 10,9% | 24 251 | 7,6% | 39 452 | 8,8% | 98 840 | 21,9% | 65 604 | 23,9% | (39,9%) |
| **Non-Exchange Revenue** | | | | | | | | | | | | | |
| Property rates | 2 993 381 | 3 095 547 | 825 894 | 27,6% | 735 608 | 24,6% | 741 241 | 23,9% | 2 302 743 | 74,4% | 699 753 | 74,0% | 5,9% |
| Surcharges and Taxes | 4 | 14 647 | 251 | 6 689,9% | 271 | 7 231,0% | 11 366 | 77,6% | 11 888 | 81,2% | 88 | 53,3% | 12 765,5% |
| Fines, penalties and forfeits | 245 605 | 320 939 | 42 302 | 17,2% | 88 010 | 35,8% | 58 532 | 18,2% | 188 844 | 58,8% | 124 490 | 70,2% | (53,0%) |
| Licences or permits | 41 185 | 54 170 | 15 921 | 38,7% | 11 751 | 28,5% | 14 109 | 26,0% | 41 781 | 77,1% | 10 513 | 51,3% | 34,2% |
| Transfer and subsidies - Operational | 14 816 309 | 15 069 237 | 5 937 768 | 40,1% | 4 786 417 | 32,3% | 3 699 025 | 24,5% | 14 423 209 | 95,7% | 3 628 480 | 96,2% | 1,9% |
| Interest Receivables | 381 755 | 410 994 | 115 473 | 30,2% | 118 299 | 31,0% | 118 736 | 28,9% | 352 509 | 85,8% | 114 824 | 93,5% | 3,4% |
| Fuel Levy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 3 595 | 2 424 | 1 158 | 32,2% | 1 215 | 33,8% | 1 205 | 49,7% | 3 578 | 147,6% | 1 616 | 126,5% | (25,4%) |
| Gains on Disposal of Fixed and Intangible Assets | 136 466 | 146 466 | - | - | 7 | - | 7 | - | 14 | - | 187 | 4,9% | (96,2%) |
| Other Gains | 13 396 | 20 846 | 1 428 | 10,7% | 552 | 4,1% | 14 357 | 68,9% | 16 337 | 78,4% | 38 877 | 398,5% | (63,1%) |
| Discontinued Operations | - | - | - | - | 2 915 | - | - | - | 2 915 | - | - | - | - |
| **Operating Expenditure** | **29 077 840** | **31 192 063** | **6 177 963** | **21,2%** | **6 940 050** | **23,9%** | **6 146 181** | **19,7%** | **19 264 194** | **61,8%** | **5 945 188** | **64,7%** | **3,4%** |
| Employee related costs | 8 725 558 | 8 621 269 | 2 014 833 | 23,1% | 2 097 100 | 24,0% | 2 079 093 | 24,1% | 6 191 025 | 71,8% | 1 921 435 | 68,8% | 8,2% |
| Remuneration of councillors | 682 586 | 681 226 | 152 994 | 22,4% | 152 715 | 22,4% | 167 253 | 24,6% | 472 961 | 69,4% | 163 951 | 70,7% | 2,0% |
| Bulk purchases - electricity | 4 614 489 | 4 672 072 | 1 021 774 | 22,1% | 1 061 941 | 23,0% | 878 882 | 18,8% | 2 962 597 | 63,4% | 1 026 050 | 70,2% | (14,3%) |
| Inventory consumed | 1 839 447 | 2 452 867 | 316 376 | 17,2% | 416 486 | 22,6% | 354 550 | 14,5% | 1 087 411 | 44,3% | 258 080 | 60,3% | 37,4% |
| Debt impairment | 1 625 107 | 1 951 218 | 20 438 | 1,3% | 193 476 | 11,9% | 38 046 | 1,9% | 251 960 | 12,9% | 116 458 | 14,1% | (67,3%) |
| Depreciation, Amortisation and Impairment | 2 586 781 | 2 681 771 | 603 695 | 23,3% | 656 315 | 25,4% | 658 964 | 24,6% | 1 918 975 | 71,6% | 539 248 | 75,1% | 22,2% |
| Interest,Dividends and Rent on Land | 218 278 | 195 297 | 23 027 | 10,5% | 40 403 | 18,5% | 40 510 | 20,7% | 103 940 | 53,2% | 67 840 | 42,8% | (40,3%) |
| Contracted services | 5 306 205 | 6 152 296 | 1 206 338 | 22,7% | 1 449 491 | 27,3% | 1 289 261 | 21,0% | 3 945 090 | 64,1% | 1 292 432 | 68,1% | (,2%) |
| Transfers and subsidies | 195 401 | 180 213 | 20 307 | 10,4% | 34 135 | 17,5% | 69 674 | 38,7% | 124 116 | 68,9% | 31 965 | 52,3% | 118,0% |
| Irrecoverable debts written off | 174 087 | 225 259 | 17 255 | 9,9% | 82 936 | 47,6% | (9 506) | (4,2%) | 90 685 | 40,3% | (36 564) | 40,7% | (74,0%) |
| Operational Cost and Other Cost | 3 045 443 | 3 202 933 | 779 255 | 25,6% | 755 052 | 24,8% | 579 306 | 18,1% | 2 113 614 | 66,0% | 564 212 | 63,3% | 2,7% |
| Disposal of Fixed and Intangible Assets | 13 053 | 28 053 | 33 | ,2% | - | - | 13 | - | 46 | ,2% | 82 | ,7% | (83,5%) |
| Other Losses | 51 404 | 147 589 | 1 639 | 3,2% | - | - | 135 | ,1% | 1 774 | 1,2% | (1) | 1,0% | (11 339,0%) |
| **Surplus/(Deficit)** | **1 642 053** | **283 938** | **3 238 231** | | **1 102 982** | | **756 682** | | **5 097 896** | | **1 022 075** | | |
| Transfers and subsidies - capital (monetary allocations) | 5 047 804 | 5 400 506 | 1 185 753 | 23,5% | 1 471 141 | 29,1% | 1 317 794 | 24,4% | 3 974 689 | 73,6% | 1 092 612 | 61,3% | 20,6% |
| Transfers and subsidies - capital (in-kind) | 51 956 | 51 956 | - | - | - | - | 834 | 1,6% | 834 | 1,6% | 1 200 | 21,1% | (30,5%) |
| **Surplus/(Deficit) after capital transfers and contributions** | **6 741 812** | **5 736 400** | **4 423 984** | | **2 574 124** | | **2 075 310** | | **9 073 418** | | **2 115 887** | | |
| Income Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **6 741 812** | **5 736 400** | **4 423 984** | | **2 574 124** | | **2 075 310** | | **9 073 418** | | **2 115 887** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **6 741 812** | **5 736 400** | **4 423 984** | | **2 574 124** | | **2 075 310** | | **9 073 418** | | **2 115 887** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | 9 929 | 38 232 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **6 751 741** | **5 774 633** | **4 423 984** | | **2 574 124** | | **2 075 310** | | **9 073 418** | | **2 115 887** | | |
| | | | | **-** | | **-** | | **-** | | **-** | | **-** | **-** |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | |
| **Source of Finance** | **6 735 524** | **7 404 846** | **1 426 244** | **21,2%** | **2 625 609** | **39,0%** | **1 271 321** | **17,2%** | **5 323 174** | **71,9%** | **1 069 048** | **56,9%** | **18,9%** |
| National Government | 4 767 261 | 5 136 144 | 1 031 828 | 21,6% | 1 437 242 | 30,1% | 919 480 | 17,9% | 3 388 549 | 66,0% | 782 495 | 58,0% | 17,5% |
| Provincial Government | - | - | - | - | 921 | - | (921) | - | - | - | - | 88,2% | (100,0%) |
| District Municipality | - | 32 000 | 9 339 | - | - | - | 16 465 | 51,5% | 25 804 | 80,6% | 34 763 | 704,1% | (52,6%) |
| Transfers and subsidies - capital (monetary alloc)(Departm Age | - | - | - | - | - | - | - | - | - | - | - | 29,6% | - |
| **Transfers recognised - capital** | **4 767 261** | **5 168 144** | **1 041 166** | **21,8%** | **1 438 162** | **30,2%** | **935 025** | **18,1%** | **3 414 353** | **66,1%** | **817 258** | **60,5%** | **14,4%** |
| Borrowing | - | - | - | - | - | - | 12 500 | - | 12 500 | - | (7 780) | 101,3% | (260,7%) |
| Internally generated funds | 1 968 263 | 2 236 703 | 385 077 | 19,6% | 1 187 447 | 60,3% | 323 796 | 14,5% | 1 896 320 | 84,8% | 259 571 | 47,2% | 24,7% |
| **Capital Expenditure Functional** | **6 735 024** | **7 404 846** | **1 433 227** | **21,3%** | **2 625 295** | **39,0%** | **1 394 226** | **18,8%** | **5 452 748** | **73,6%** | **1 082 106** | **57,2%** | **28,8%** |
| **Municipal governance and administration** | **375 125** | **420 971** | **73 811** | **19,7%** | **844 144** | **225,0%** | **65 626** | **15,6%** | **983 581** | **233,6%** | **58 782** | **46,7%** | **11,6%** |
| Executive and Council | 9 951 | 1 410 | - | - | 55 | ,6% | 1 629 | 115,6% | 1 684 | 119,5% | 4 469 | 117,9% | (63,5%) |
| Finance and administration | 363 085 | 417 011 | 73 811 | 20,3% | 844 089 | 232,5% | 63 997 | 15,3% | 981 897 | 235,5% | 54 313 | 44,7% | 17,8% |
| Internal audit | 2 089 | 2 550 | - | - | - | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **324 344** | **334 718** | **44 686** | **13,8%** | **73 822** | **22,8%** | **54 814** | **16,4%** | **173 322** | **51,8%** | **57 876** | **45,9%** | **(5,3%)** |
| Community and Social Services | 91 674 | 108 225 | 17 259 | 18,8% | 19 783 | 21,6% | 17 196 | 15,9% | 54 238 | 50,1% | 15 951 | 43,9% | 7,8% |
| Sport And Recreation | 189 564 | 180 248 | 16 468 | 8,7% | 49 253 | 26,0% | 33 359 | 18,5% | 99 080 | 55,0% | 39 581 | 50,4% | (15,7%) |
| Public Safety | 34 905 | 32 946 | 8 768 | 25,1% | 3 999 | 11,5% | 4 009 | 12,2% | 16 776 | 50,9% | 2 144 | 25,3% | 87,0% |
| Housing | 8 201 | 13 300 | 2 191 | 26,7% | 787 | 9,6% | 250 | 1,9% | 3 228 | 24,3% | - | 8,7% | (100,0%) |
| Health | - | - | - | - | - | - | - | - | - | - | 200 | 25,0% | (100,0%) |
| **Economic and Environmental Services** | **2 217 646** | **2 729 738** | **604 360** | **27,3%** | **592 937** | **26,7%** | **451 492** | **16,5%** | **1 648 790** | **60,4%** | **344 171** | **59,6%** | **31,2%** |
| Planning and Development | 210 857 | 265 019 | 60 180 | 28,5% | 37 496 | 17,8% | 31 920 | 12,0% | 129 597 | 48,9% | 63 079 | 49,3% | (49,4%) |
| Road Transport | 1 993 481 | 2 463 749 | 544 180 | 27,3% | 555 441 | 27,9% | 419 572 | 17,0% | 1 519 193 | 61,7% | 272 627 | 60,6% | 53,9% |
| Environmental Protection | 13 309 | 970 | - | - | - | - | - | - | - | - | 8 465 | 65,1% | (100,0%) |
| **Trading Services** | **3 817 659** | **3 918 168** | **710 369** | **18,6%** | **1 114 391** | **29,2%** | **822 050** | **21,0%** | **2 646 810** | **67,6%** | **621 277** | **57,7%** | **32,3%** |
| Energy sources | 521 362 | 507 317 | 56 269 | 10,8% | 81 574 | 15,6% | 51 185 | 10,1% | 189 028 | 37,3% | 52 709 | 37,6% | (2,9%) |
| Water Management | 2 863 493 | 2 994 419 | 601 803 | 21,0% | 955 956 | 33,4% | 736 604 | 24,6% | 2 294 362 | 76,6% | 519 524 | 60,2% | 41,8% |
| Waste Water Management | 266 661 | 306 847 | 36 938 | 13,9% | 53 059 | 19,9% | 27 961 | 9,1% | 117 958 | 38,4% | 30 647 | 61,2% | (8,8%) |
| Waste Management | 166 143 | 109 586 | 15 359 | 9,2% | 23 803 | 14,3% | 6 300 | 5,7% | 45 462 | 41,5% | 18 397 | 60,8% | (65,8%) |
| **Other** | **250** | **1 250** | **-** | **-** | **-** | **-** | **245** | **19,6%** | **245** | **19,6%** | **-** | **-** | **(100,0%)** |

## Part 3: Cash Receipts and Payments

| | 2025/26 | | | | | | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Year to Date | | Third Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q3 of 2024/25 to Q3 of 2025/26 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | |
| **Receipts** | **34 936 398** | **35 384 639** | **14 736 013** | **42,2%** | **12 242 424** | **35,0%** | **5 078 319** | **14,4%** | **32 056 755** | **90,6%** | **8 409 325** | **91,7%** | **(39,6%)** |
| Property rates | 2 358 354 | 2 471 589 | 511 257 | 21,7% | 563 831 | 23,9% | 502 095 | 20,3% | 1 577 182 | 63,8% | 599 107 | 77,9% | (16,2%) |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Service charges | 7 625 540 | 7 571 901 | 2 445 607 | 32,1% | 2 564 669 | 33,6% | (16 667) | (,2%) | 4 993 609 | 65,9% | 1 576 800 | 78,9% | (101,1%) |
| Other revenue | 2 869 400 | 2 707 455 | 1 802 131 | 62,8% | 1 257 723 | 43,8% | (58) | - | 3 059 796 | 113,0% | 530 364 | 71,4% | (100,0%) |
| Transfers and Subsidies - Operational | 16 009 903 | 16 145 497 | 7 969 645 | 49,8% | 6 209 911 | 38,8% | 2 976 535 | 18,4% | 17 156 091 | 106,3% | 4 399 010 | 103,0% | (32,3%) |
| Transfers and Subsidies - Capital | 5 027 190 | 5 408 841 | 1 847 982 | 36,8% | 1 523 563 | 30,3% | 1 489 259 | 27,5% | 4 860 804 | 89,9% | 1 079 099 | 84,2% | 38,0% |
| Interest | 1 046 011 | 1 079 355 | 159 391 | 15,2% | 122 728 | 11,7% | 127 154 | 11,8% | 409 272 | 37,9% | 224 946 | 139,0% | (43,5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(25 744 752)** | **(27 416 552)** | **(6 701 757)** | **26,0%** | **(6 686 495)** | **26,0%** | **(5 950 312)** | **21,7%** | **(19 338 564)** | **70,5%** | **(5 128 055)** | **70,5%** | **16,0%** |
| Suppliers and employees | (25 491 800) | (27 132 438) | (6 666 163) | 26,2% | (6 681 356) | 26,2% | (5 929 138) | 21,9% | (19 276 657) | 71,0% | (5 106 465) | 70,9% | 16,1% |
| Finance charges | (123 308) | (133 988) | (31 531) | 25,6% | (6) | - | (16 609) | 12,4% | (48 146) | 35,9% | (18 312) | 38,5% | (9,3%) |
| Transfers and Subsidies | (129 644) | (150 125) | (4 063) | 3,1% | (5 133) | 4,0% | (4 565) | 3,0% | (13 761) | 9,2% | (3 278) | 14,5% | 39,2% |
| **Net Cash from/(used) Operating Activities** | **9 191 647** | **7 968 087** | **8 034 255** | **87,4%** | **5 555 929** | **60,4%** | **(871 993)** | **(10,9%)** | **12 718 191** | **159,6%** | **3 281 271** | **143,5%** | **(126,6%)** |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | |
| **Receipts** | **203 853** | **176 177** | **(626)** | **(,3%)** | **22 872** | **11,2%** | **(27 013)** | **(15,3%)** | **(4 768)** | **(2,7%)** | **(3 425)** | **(199,6%)** | **688,8%** |
| Proceeds on disposal of PPE | 205 213 | 177 537 | 1 889 | ,9% | 136 | ,1% | 3 801 | 2,1% | 5 827 | 3,3% | 290 | 4,7% | 1 209,3% |
| Decrease (increase) in non-current receivables | (1 360) | (1 360) | - | - | (4 004) | 294,5% | 987 | (72,5%) | (3 018) | 221,9% | - | - | (100,0%) |
| Decrease (increase) in non-current investments | - | - | (2 516) | - | 26 740 | - | (31 801) | - | (7 577) | - | (3 715) | - | 756,0% |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment ( > 90 days) and Long Term Invest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | **(6 767 456)** | **(7 287 234)** | **(1 683 398)** | **24,9%** | **(1 869 074)** | **27,6%** | **(1 340 422)** | **18,4%** | **(4 892 894)** | **67,1%** | **(1 069 622)** | **64,3%** | **25,3%** |
| Capital assets | (6 767 456) | (7 287 234) | (1 683 398) | 24,9% | (1 869 074) | 27,6% | (1 340 422) | 18,4% | (4 892 894) | 67,1% | (1 069 622) | 64,3% | 25,3% |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(6 563 603)** | **(7 111 057)** | **(1 684 024)** | **25,7%** | **(1 846 203)** | **28,1%** | **(1 367 435)** | **19,2%** | **(4 897 662)** | **68,9%** | **(1 073 047)** | **64,4%** | **27,4%** |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | |
| **Receipts** | **211** | **211** | **(11 302)** | **(5 353,8%)** | **(11 211)** | **(5 311,1%)** | **(11 187)** | **(5 299,6%)** | **(33 700)** | **(15 964,6%)** | **(11 218)** | **(3 874,3%)** | **(,3%)** |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | (11 275) | - | (11 275) | - | (11 275) | - | (33 825) | - | (11 275) | - | - |
| Increase (decrease) in consumer deposits | 211 | 211 | (27) | (12,6%) | 63 | 30,1% | 88 | 41,6% | 125 | 59,0% | 57 | ,3% | 54,2% |
| **Payments** | **(56 081)** | **(104 073)** | **(3 716)** | **6,6%** | **(40 460)** | **72,1%** | **(6 155)** | **5,9%** | **(50 331)** | **48,4%** | **(16 783)** | **54,7%** | **(63,3%)** |
| Repayment of borrowing | (56 081) | (104 073) | (3 716) | 6,6% | (40 460) | 72,1% | (6 155) | 5,9% | (50 331) | 48,4% | (16 783) | 54,7% | (63,3%) |
| **Net Cash from/(used) Financing Activities** | **(55 870)** | **(103 862)** | **(15 018)** | **26,9%** | **(51 671)** | **92,5%** | **(17 342)** | **16,7%** | **(84 031)** | **80,9%** | **(28 001)** | **114,1%** | **(38,1%)** |
| **Net Increase/(Decrease) in cash held** | **2 572 174** | **753 168** | **6 335 214** | **246,3%** | **3 658 054** | **142,2%** | **(2 256 770)** | **(299,6%)** | **7 736 498** | **1 027,2%** | **2 180 223** | **322,0%** | **(203,5%)** |
| Cash/cash equivalents at the year begin: | 5 282 854 | 6 446 575 | 5 425 852 | 102,7% | 12 076 768 | 228,6% | 16 060 219 | 249,1% | 5 425 852 | 84,2% | 13 199 285 | 96,9% | 21,7% |
| Cash/cash equivalents at the year end: | **7 855 027** | **7 199 743** | **11 740 538** | **149,5%** | **16 044 477** | **204,3%** | **14 126 734** | **196,2%** | **14 126 734** | **196,2%** | **15 275 410** | **181,5%** | **(7,5%)** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 193 689 | 2,5% | 162 660 | 2,1% | 144 905 | 1,8% | 7 350 120 | 93,6% | 7 851 375 | 33,7% | (13 200) | (,2%) | (8 002 522) | (101,9%) |
| Trade and Other Receivables from Exchange Transactions - Electricity | 367 925 | 20,4% | 106 472 | 5,9% | 54 073 | 3,0% | 1 275 030 | 70,7% | 1 803 500 | 7,7% | 72 181 | 4,0% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 244 940 | 4,5% | 142 988 | 2,6% | 108 816 | 2,0% | 4 961 522 | 90,9% | 5 458 265 | 23,4% | 7 782 | ,1% | 36 158 | ,7% |
| Receivables from Exchange Transactions - Waste Water Management | 41 471 | 3,6% | 28 661 | 2,5% | 19 948 | 1,7% | 1 052 567 | 92,1% | 1 142 648 | 4,9% | (1 299) | (,1%) | 76 | - |
| Receivables from Exchange Transactions - Waste Management | 52 486 | 3,3% | 31 280 | 2,0% | 26 842 | 1,7% | 1 482 686 | 93,1% | 1 593 294 | 6,8% | 4 613 | ,3% | 248 | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 4 008 | 7,5% | 240 | ,5% | 224 | ,4% | 48 671 | 91,6% | 53 143 | ,2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 100 167 | 2,0% | 120 777 | 2,5% | 96 136 | 2,0% | 4 576 498 | 93,5% | 4 893 578 | 21,0% | (88 256) | (1,8%) | 10 654 | ,2% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 15 992 | 3,2% | 16 201 | 3,2% | 9 462 | 1,9% | 462 415 | 91,7% | 504 070 | 2,2% | (269 370) | (53,4%) | 2 | - |
| **Total By Income Source** | **1 020 677** | **4,4%** | **609 280** | **2,6%** | **460 405** | **2,0%** | **21 209 510** | **91,0%** | **23 299 872** | **100,0%** | **(287 549)** | **(1,2%)** | **(7 955 383)** | **(34,1%)** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 112 969 | 4,4% | 76 013 | 3,0% | 53 904 | 2,1% | 2 322 029 | 90,5% | 2 564 915 | 11,0% | 83 614 | 3,3% | (87 604) | (3,4%) |
| Commercial | 379 849 | 8,9% | 159 496 | 3,7% | 102 512 | 2,4% | 3 627 149 | 85,0% | 4 269 007 | 18,3% | 29 589 | ,7% | (376 219) | (8,8%) |
| Households | 521 556 | 3,2% | 363 223 | 2,2% | 299 425 | 1,8% | 15 088 242 | 92,7% | 16 272 446 | 69,8% | (400 752) | (2,5%) | (7 491 560) | (46,0%) |
| Other | 6 302 | 3,3% | 10 548 | 5,5% | 4 564 | 2,4% | 172 090 | 88,9% | 193 504 | ,8% | - | - | - | - |
| **Total By Customer Group** | **1 020 677** | **4,4%** | **609 280** | **2,6%** | **460 405** | **2,0%** | **21 209 510** | **91,0%** | **23 299 872** | **100,0%** | **(287 549)** | **(1,2%)** | **(7 955 383)** | **(34,1%)** |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 147 051 | 7,1% | 68 773 | 3,3% | 2 | - | 1 848 804 | 89,5% | 2 064 630 | 54,6% |
| Bulk Water | 10 818 | 6,8% | 9 913 | 6,2% | 31 328 | 19,6% | 108 164 | 67,5% | 160 223 | 4,2% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | 50 | 100,0% | - | - | - | - | 50 | - |
| Loan repayments | 30 | 100,0% | - | - | - | - | - | - | 30 | - |
| Trade Creditors | 128 753 | 8,4% | 30 955 | 2,0% | 10 130 | ,7% | 1 371 252 | 89,0% | 1 541 090 | 40,8% |
| Auditor-General | - | - | - | - | - | - | 1 | 100,0% | 1 | - |
| Other | 5 075 | 42,6% | 6 137 | 51,6% | 89 | ,7% | 602 | 5,1% | 11 903 | ,3% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **291 727** | **7,7%** | **115 828** | **3,1%** | **41 549** | **1,1%** | **3 328 823** | **88,1%** | **3 777 927** | **100,0%** |