MPUMALANGA: ALBERT LUTHULI (MP301)
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	**837 275**	**837 275**	**252 934**	**30,2%**	**231 878**	**27,7%**	**130 960**	**15,6%**	**615 773**	**73,5%**	**194 826**	**81,5%**	**(32,8%)**
Exchange Revenue													
Service charges - Electricity	40 396	40 396	13 999	34,7%	13 284	32,9%	10 444	25,9%	37 727	93,4%	16 882	106,0%	(38,1%)
Service charges - Water	17 998	17 998	4 816	26,8%	4 338	24,1%	6 359	35,3%	15 514	86,2%	22 861	171,3%	(72,2%)
Service charges - Waste Water Management	13 137	13 137	3 386	25,8%	3 532	26,9%	3 434	26,1%	10 352	78,8%	2 804	59,2%	22,5%
Service charges - Waste Management	14 293	14 293	3 154	22,1%	3 240	22,7%	3 187	22,3%	9 581	67,0%	2 785	58,0%	14,5%
Sale of Goods and Rendering of Services	504	504	2 292	454,9%	432	85,8%	821	162,9%	3 545	703,6%	597	47,1%	37,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 934	27 934	5 404	19,3%	5 766	20,6%	5 615	20,1%	16 785	60,1%	5 167	52,1%	8,7%
Interest earned from Current and Non Current Assets	14 970	14 970	3 654	24,4%	2 732	18,2%	3 145	21,0%	9 531	63,7%	4 543	60,5%	(30,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	1 265	205	16,2%	272	21,5%	143	11,3%	620	49,0%	118	26,4%	21,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 244	83 244	178	,2%	143	,2%	121	,1%	442	,5%	71	,6%	71,9%
Non-Exchange Revenue													
Property rates	141 166	141 166	19 847	14,1%	40 773	28,9%	(22 975)	(16,3%)	37 645	26,7%	23 095	46,5%	(199,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	817	53	6,5%	95	11,7%	355	43,4%	503	61,5%	54	23,2%	551,9%
Licences or permits	-	-	5	-	12	-	5	-	22	-	56	102,8%	(90,5%)
Transfer and subsidies - Operational	459 865	459 865	190 898	41,5%	151 755	33,0%	115 220	25,1%	457 873	99,6%	110 946	99,5%	3,9%
Interest Receivables	21 687	21 687	5 041	23,2%	5 505	25,4%	5 087	23,5%	15 633	72,1%	4 811	67,1%	5,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	39	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**836 823**	**836 638**	**189 136**	**22,6%**	**192 757**	**23,0%**	**171 997**	**20,6%**	**553 891**	**66,2%**	**137 440**	**57,7%**	**25,1%**
Employee related costs	281 529	281 557	64 798	23,0%	64 881	23,0%	66 660	23,7%	196 339	69,7%	43 145	53,9%	54,5%
Remuneration of councillors	28 802	27 000	6 240	21,7%	6 138	21,3%	7 199	26,7%	19 576	72,5%	7 326	71,4%	(1,7%)
Bulk purchases - electricity	139 825	141 117	34 989	25,0%	34 147	24,4%	31 613	22,4%	100 749	71,4%	26 129	55,8%	21,0%
Inventory consumed	45 165	45 868	4 414	9,8%	12 692	28,1%	13 710	29,9%	30 816	67,2%	15 728	55,2%	(12,8%)
Debt impairment	28 872	28 872	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	65 123	73 878	22 024	33,8%	19 645	30,2%	19 982	27,0%	61 651	83,4%	12 197	65,5%	63,8%
Interest,Dividends and Rent on Land	3 736	8 736	1 578	42,2%	1 593	42,6%	1 752	20,1%	4 924	56,4%	919	27,4%	90,8%
Contracted services	110 780	118 723	31 986	28,9%	31 239	28,2%	15 611	13,1%	78 836	66,4%	14 826	70,3%	5,3%
Transfers and subsidies	2 795	6 082	630	22,6%	355	12,7%	2 675	44,0%	3 661	60,2%	1 107	71,7%	141,6%
Irrecoverable debts written off	27 793	14 563	-	-	-	-	-	-	-	-	192	61,5%	(100,0%)
Operational Cost and Other Cost	102 403	90 241	22 477	22,0%	22 066	21,5%	12 795	14,2%	57 339	63,5%	15 791	59,6%	(19,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	80	-	(100,0%)
Surplus/(Deficit)	**453**	**638**	**63 798**		**39 121**		**(41 037)**		**61 882**		**57 386**		
Transfers and subsidies - capital (monetary allocations)	430 354	380 354	90 022	20,9%	93 923	21,8%	85 484	22,5%	269 429	70,8%	45 701	37,6%	87,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**331 311**		**103 087**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**331 311**		**103 087**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**331 311**		**103 087**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**430 807**	**380 992**	**153 820**		**133 043**		**44 448**		**331 311**		**103 087**		
				-		-		-		-		-	-

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	**435 804**	**385 173**	**79 443**	**18,2%**	**83 282**	**19,1%**	**73 173**	**19,0%**	**235 898**	**61,2%**	**89 829**	**52,7%**	**(18,5%)**
National Government	425 496	363 003	79 406	18,7%	82 510	19,4%	62 909	17,3%	224 825	61,9%	66 893	50,3%	(6,0%)
Provincial Government	-	11 863	-	-	-	-	10 200	86,0%	10 200	86,0%	15 049	127,3%	(32,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**425 496**	**374 866**	**79 406**	**18,7%**	**82 510**	**19,4%**	**73 109**	**19,5%**	**235 025**	**62,7%**	**81 942**	**52,3%**	**(10,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 307	10 307	37	,4%	772	7,5%	64	,6%	873	8,5%	7 888	61,8%	(99,2%)
Capital Expenditure Functional	**435 804**	**385 173**	**79 443**	**18,2%**	**83 282**	**19,1%**	**73 173**	**19,0%**	**235 898**	**61,2%**	**89 829**	**52,7%**	**(18,5%)**
Municipal governance and administration	**3 650**	**3 650**	**37**	**1,0%**	**772**	**21,2%**	**64**	**1,7%**	**873**	**23,9%**	**1 173**	**52,1%**	**(94,6%)**
Executive and Council	300	300	-	-	-	-	-	-	-	-	91	76,9%	(100,0%)
Finance and administration	3 350	3 350	37	1,1%	772	23,1%	64	1,9%	873	26,1%	1 082	45,5%	(94,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 063**	**10 643**	**-**	**-**	**6 092**	**50,5%**	**1 853**	**17,4%**	**7 945**	**74,6%**	**18 271**	**68,4%**	**(89,9%)**
Community and Social Services	11 863	10 443	-	-	6 092	51,4%	1 853	17,7%	7 945	76,1%	18 529	101,9%	(90,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	7,5%	-
Public Safety	200	200	-	-	-	-	-	-	-	-	(258)	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**304 047**	**304 047**	**62 509**	**20,6%**	**72 045**	**23,7%**	**46 768**	**15,4%**	**181 323**	**59,6%**	**64 999**	**51,3%**	**(28,0%)**
Planning and Development	303 633	303 634	62 509	20,6%	72 045	23,7%	46 768	15,4%	181 323	59,7%	64 351	50,4%	(27,3%)
Road Transport	414	414	-	-	-	-	-	-	-	-	648	67,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**116 043**	**66 832**	**16 897**	**14,6%**	**4 373**	**3,8%**	**24 488**	**36,6%**	**45 757**	**68,5%**	**5 386**	**60,6%**	**354,7%**
Energy sources	21 043	22 463	7 897	37,5%	4 208	20,0%	2 289	10,2%	14 394	64,1%	(1 481)	47,6%	(254,5%)
Water Management	95 000	44 369	9 000	9,5%	163	,2%	22 019	49,6%	31 182	70,3%	6 867	78,0%	220,6%
Waste Water Management	-	-	-	-	1	-	180	-	181	-	-	-	(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	**1 261 232**	**1 225 754**	**386 954**	**30,7%**	**350 484**	**27,8%**	**211 193**	**17,2%**	**948 631**	**77,4%**	**303 020**	**86,5%**	**(30,3%)**
Property rates	91 758	105 875	6 412	7,0%	9 051	9,9%	21 320	20,1%	36 783	34,7%	16 956	49,8%	25,7%

Service charges	69 028	70 861	15 952	23,1%	17 410	25,2%	15 362	21,7%	48 724	68,8%	15 684	83,7%	(2,1%)
Other revenue	171 744	170 315	2 137	1,2%	1 251	,7%	1 159	,7%	4 547	2,7%	9 045	22,4%	(87,2%)
Transfers and Subsidies - Operational	460 369	460 369	196 075	42,6%	156 370	34,0%	123 943	26,9%	476 388	103,5%	117 537	102,7%	5,5%
Transfers and Subsidies - Capital	430 354	380 354	162 131	37,7%	163 074	37,9%	45 286	11,9%	370 491	97,4%	135 746	97,5%	(66,6%)
Interest	37 979	37 979	4 246	11,2%	3 328	8,8%	4 123	10,9%	11 697	30,8%	8 052	94,7%	(48,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(715 036)**	**(673 022)**	**(58 671)**	**8,2%**	**(55 920)**	**7,8%**	**(9 262)**	**1,4%**	**(123 854)**	**18,4%**	**(33 641)**	**27,3%**	**(72,5%)**
Suppliers and employees	(708 504)	(666 794)	(58 671)	8,3%	(55 920)	7,9%	(9 262)	1,4%	(123 854)	18,6%	(33 641)	27,6%	(72,5%)
Finance charges	(3 736)	(4 736)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 795)	(1 492)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**546 197**	**552 732**	**328 282**	**60,1%**	**294 564**	**53,9%**	**201 930**	**36,5%**	**824 777**	**149,2%**	**269 379**	**165,3%**	**(25,0%)**
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	**(435 804)**	**(378 734)**	**(85 053)**	**19,5%**	**(96 158)**	**22,1%**	**(86 016)**	**22,7%**	**(267 226)**	**70,6%**	**(87 964)**	**55,3%**	**(2,2%)**
Capital assets	(435 804)	(378 734)	(85 053)	19,5%	(96 158)	22,1%	(86 016)	22,7%	(267 226)	70,6%	(87 964)	55,3%	(2,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(435 804)**	**(378 734)**	**(85 053)**	**19,5%**	**(96 158)**	**22,1%**	**(86 016)**	**22,7%**	**(267 226)**	**70,6%**	**(87 964)**	**55,3%**	**(2,2%)**
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	**110 393**	**173 998**	**243 229**	**220,3%**	**198 407**	**179,7%**	**115 915**	**66,6%**	**557 551**	**320,4%**	**181 414**	**1 364,8%**	**(36,1%)**
Cash/cash equivalents at the year begin:	21 336	22 094	29 790	139,6%	270 278	1 266,7%	468 685	2 121,3%	29 790	134,8%	439 841	457,1%	6,6%
Cash/cash equivalents at the year end:	131 729	196 092	270 278	205,2%	468 685	355,8%	583 351	297,5%	583 351	297,5%	621 256	1 279,1%	(6,1%)

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	2 854	4,0%	2 206	3,1%	1 458	2,1%	64 240	90,8%	70 758	10,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 541	7,8%	2 456	12,4%	352	1,8%	15 497	78,1%	19 846	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 458	5,3%	12 947	6,0%	16 853	7,8%	175 892	81,0%	217 150	33,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 266	1,6%	1 165	1,4%	1 126	1,4%	77 629	95,6%	81 187	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 170	1,6%	1 074	1,5%	1 020	1,4%	70 006	95,5%	73 270	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 384	1,7%	3 268	1,7%	3 792	1,9%	185 720	94,7%	196 164	29,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	,3%	2	1,0%	107	51,1%	99	47,6%	208	-	-	-	-	-
Total By Income Source	**21 674**	**3,3%**	**23 119**	**3,5%**	**24 707**	**3,8%**	**589 083**	**89,4%**	**658 584**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 650	13,7%	6 992	17,0%	4 074	9,9%	24 435	59,4%	41 151	6,2%	-	-	-	-
Commercial	4 576	5,3%	4 831	5,6%	9 021	10,5%	67 133	78,5%	85 560	13,0%	-	-	-	-
Households	11 449	2,2%	11 296	2,1%	11 613	2,2%	497 515	93,5%	531 872	80,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 674**	**3,3%**	**23 119**	**3,5%**	**24 707**	**3,8%**	**589 083**	**89,4%**	**658 584**	**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	162	1,2%	76	,6%	84	,6%	12 705	97,5%	13 028	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**162**	**1,2%**	**76**	**,6%**	**84**	**,6%**	**12 705**	**97,5%**	**13 028**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 326 753**	**1 262 829**	**344 380**	**26,0%**	**315 116**	**23,8%**	**277 724**	**22,0%**	**937 219**	**74,2%**	**257 066**	**71,0%**	**8,0%**
Exchange Revenue													
Service charges - Electricity	391 236	347 457	87 289	22,3%	81 723	20,9%	69 887	20,1%	238 899	68,8%	72 699	66,5%	(3,9%)
Service charges - Water	90 618	122 822	31 827	35,1%	30 306	33,4%	28 573	23,3%	90 706	73,9%	21 625	80,4%	32,1%
Service charges - Waste Water Management	67 901	65 273	16 439	24,2%	16 094	23,7%	16 521	25,3%	49 054	75,2%	14 952	69,2%	10,5%
Service charges - Waste Management	58 742	56 756	14 183	24,1%	14 106	24,0%	14 314	25,2%	42 603	75,1%	13 157	69,7%	8,8%
Sale of Goods and Rendering of Services	11 224	4 437	1 230	11,0%	1 117	9,9%	575	13,0%	2 922	65,8%	1 083	49,0%	(46,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 133	29 136	6 939	18,2%	7 485	19,6%	7 354	25,2%	21 778	74,7%	7 661	64,0%	(4,0%)
Interest earned from Current and Non Current Assets	5 471	6 461	1 778	32,5%	1 531	28,0%	979	15,1%	4 288	66,4%	1 116	78,0%	(12,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	20,7%	0	20,7%	0	16,7%	1	66,7%	0	67,9%	(33,3%)
Rental from Fixed Assets	3 453	3 749	911	26,4%	966	28,0%	618	16,5%	2 495	66,5%	827	77,4%	(25,4%)
Licences or permits	98	94	25	25,6%	22	22,4%	13	14,2%	60	63,8%	12	34,0%	10,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44 333	1 534	415	,9%	360	,8%	562	36,7%	1 338	87,2%	369	3,4%	52,2%
Non-Exchange Revenue													
Property rates	258 951	258 951	61 669	23,8%	63 238	24,4%	63 421	24,5%	188 328	72,7%	53 338	73,9%	18,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 231	60 879	44	,1%	41	,1%	46	,1%	131	,2%	39	(,1%)	17,5%
Licences or permits	-	66	4	-	33	-	5	7,7%	42	64,2%	8	-	(38,3%)
Transfer and subsidies - Operational	294 895	294 895	119 161	40,4%	95 329	32,3%	71 496	24,2%	285 986	97,0%	67 585	96,1%	5,8%
Interest Receivables	12 466	8 965	2 072	16,6%	2 327	18,7%	3 142	35,0%	7 541	84,1%	2 260	54,8%	39,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 351	351	-	328	-	219	16,2%	898	66,4%	335	-	(34,8%)
Gains on Disposal of Fixed and Intangible Assets	-	-	42	-	82	-	-	-	124	-	-	-	-
Other Gains	-	-	-	-	27	-	-	-	27	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 382 469**	**1 683 704**	**291 650**	**21,1%**	**339 690**	**24,6%**	**319 675**	**19,0%**	**951 015**	**56,5%**	**299 207**	**62,0%**	**6,8%**
Employee related costs	332 538	352 435	88 861	26,7%	83 915	25,2%	85 335	24,2%	258 111	73,2%	80 250	74,5%	6,3%
Remuneration of councillors	20 559	26 250	3 546	17,2%	4 207	20,5%	2 970	11,3%	10 723	40,9%	3 815	52,8%	(22,1%)
Bulk purchases - electricity	460 250	578 050	153 194	33,3%	147 416	32,0%	145 974	25,3%	446 584	77,3%	129 403	91,5%	12,8%
Inventory consumed	117 003	161 008	12 704	10,9%	42 018	35,9%	36 449	22,6%	91 170	56,6%	44 599	63,1%	(18,3%)
Debt impairment	94 135	94 182	632	,7%	4 778	5,1%	1 718	1,8%	7 129	7,6%	23	,1%	7 267,2%
Depreciation, Amortisation and Impairment	128 379	128 379	13	-	3	-	13	-	29	-	-	-	(100,0%)
Interest,Dividends and Rent on Land	22 041	119 490	-	-	-	-	-	-	-	-	-	-	-
Contracted services	124 809	132 701	16 565	13,3%	33 752	27,0%	17 000	12,8%	67 317	50,7%	23 107	53,5%	(26,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	-	0	-	27	4,9%	7	-	34	-	11	1,9%	(29,9%)
Operational Cost and Other Cost	82 202	91 208	16 136	19,6%	23 570	28,7%	30 208	33,1%	69 914	76,7%	17 998	73,3%	67,8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	4	-	-	-	4	-	-	-	-
Surplus/(Deficit)	**(55 716)**	**(420 874)**	**52 729**		**(24 574)**		**(41 952)**		**(13 796)**		**(42 141)**		
Transfers and subsidies - capital (monetary allocations)	162 093	162 093	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 377**	**(258 782)**	**52 729**		**(24 574)**		**(41 952)**		**(13 796)**		**(42 141)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 377**	**(258 782)**	**52 729**		**(24 574)**		**(41 952)**		**(13 796)**		**(42 141)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 377**	**(258 782)**	**52 729**		**(24 574)**		**(41 952)**		**(13 796)**		**(42 141)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 377**	**(258 782)**	**52 729**		**(24 574)**		**(41 952)**		**(13 796)**		**(42 141)**		
				-		-		-		-		-	-

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	**162 093**	**194 964**	**43 885**	**27,1%**	**58 932**	**36,4%**	**6 329**	**3,2%**	**109 146**	**56,0%**	**22 266**	**30,6%**	**(71,6%)**
National Government	162 093	162 093	36 894	22,8%	48 829	30,1%	5 672	3,5%	91 395	56,4%	21 721	28,6%	(73,9%)
Provincial Government	-	-	4 456	-	1 392	-	-	-	5 848	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 093**	**162 093**	**41 349**	**25,5%**	**50 222**	**31,0%**	**5 672**	**3,5%**	**97 243**	**60,0%**	**21 721**	**28,6%**	**(73,9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	32 871	2 536	-	8 710	-	657	2,0%	11 903	36,2%	545	56,9%	20,6%
Capital Expenditure Functional	**162 093**	**194 964**	**43 885**	**27,1%**	**58 932**	**36,4%**	**6 329**	**3,2%**	**109 146**	**56,0%**	**24 537**	**30,8%**	**(74,2%)**
Municipal governance and administration	**-**	**4 500**	**2 536**	**-**	**8 710**	**-**	**657**	**14,6%**	**11 903**	**264,5%**	**39**	**80,6%**	**1 584,7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	39	56,7%	(100,0%)
Finance and administration	-	4 500	2 536	-	8 710	-	657	14,6%	11 903	264,5%	-	92,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**506**	**1,0%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	506	76,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 270**	**32 270**	**10 408**	**46,7%**	**7 070**	**31,7%**	**388**	**1,2%**	**17 866**	**55,4%**	**3 752**	**27,3%**	**(89,7%)**
Planning and Development	22 270	-	10 408	46,7%	7 070	31,7%	388	-	17 866	-	3 752	60,0%	(89,7%)
Road Transport	-	32 270	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 823**	**158 194**	**30 941**	**22,1%**	**43 151**	**30,9%**	**5 284**	**3,3%**	**79 376**	**50,2%**	**20 239**	**39,6%**	**(73,9%)**
Energy sources	6 691	13 790	1 618	24,2%	3 365	50,3%	-	-	4 983	36,1%	2 786	57,8%	(100,0%)
Water Management	16 976	28 249	13 811	81,4%	21 211	124,9%	4 855	17,2%	39 877	141,2%	11 804	30,0%	(58,9%)
Waste Water Management	114 239	114 239	15 512	13,6%	18 575	16,3%	429	,4%	34 516	30,2%	5 649	74,5%	(92,4%)
Waste Management	1 917	1 917	-	-	-	-	-	-	-	-	-	-	-
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	**1 365 719**	**1 214 037**	**575 202**	**42,1%**	**550 048**	**40,3%**	**217 537**	**17,9%**	**1 342 787**	**110,6%**	**274 654**	**118,8%**	**(20,8%)**
Property rates	201 982	201 982	41 346	20,5%	44 267	21,9%	49 905	24,7%	135 518	67,1%	36 111	46,6%	38,2%

Service charges	550 876	525 916	120 311	21,8%	119 047	21,6%	109 583	20,8%	348 941	66,3%	101 206	65,9%	8,3%
Other revenue	118 896	22 689	217 502	182,9%	213 619	179,7%	54 628	240,8%	485 749	2 140,9%	9 148	1 052,0%	497,2%
Transfers and Subsidies - Operational	297 769	294 895	140 785	47,3%	127 135	42,7%	1 737	,6%	269 656	91,4%	101 571	130,9%	(98,3%)
Transfers and Subsidies - Capital	162 093	162 093	51 661	31,9%	42 878	26,5%	-	-	94 539	58,3%	24 500	47,1%	(100,0%)
Interest	34 103	6 461	3 597	10,5%	3 103	9,1%	1 684	26,1%	8 384	129,8%	2 118	143,3%	(20,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 189 778)**	**(1 378 339)**	**(136 293)**	**11,5%**	**(131 422)**	**11,0%**	**(115 513)**	**8,4%**	**(383 227)**	**27,8%**	**(58 624)**	**44,8%**	**97,0%**
Suppliers and employees	(1 159 402)	(1 240 862)	(136 293)	11,8%	(131 422)	11,3%	(115 513)	9,3%	(383 227)	30,9%	(58 624)	46,2%	97,0%
Finance charges	(30 376)	(137 477)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**175 941**	**(164 302)**	**438 909**	**249,5%**	**418 626**	**237,9%**	**102 024**	**(62,1%)**	**959 560**	**(584,0%)**	**216 030**	**391,3%**	**(52,8%)**
Cash Flow from Investing Activities													
Receipts	**0**	**-**	**42**	**1 402 866,7%**	**82**	**2 746 833,3%**	**-**	**-**	**124**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	0	-	42	1 402 866,7%	82	2 746 833,3%	-	-	124	-	-	-	-
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	**(162 093)**	**(194 964)**	**(43 712)**	**27,0%**	**(58 674)**	**36,2%**	**(6 822)**	**3,5%**	**(109 208)**	**56,0%**	**(22 266)**	**69,0%**	**(69,4%)**
Capital assets	(162 093)	(194 964)	(43 712)	27,0%	(58 674)	36,2%	(6 822)	3,5%	(109 208)	56,0%	(22 266)	69,0%	(69,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(162 093)**	**(194 964)**	**(43 670)**	**26,9%**	**(58 592)**	**36,1%**	**(6 822)**	**3,5%**	**(109 084)**	**56,0%**	**(22 266)**	**68,9%**	**(69,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**8**	**-**	**432**	**-**	**(100,2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	4	-	(1)	-	8	-	432	-	(100,2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**5**	**-**	**4**	**-**	**(1)**	**-**	**8**	**-**	**432**	**-**	**(100,2%)**
Net Increase/(Decrease) in cash held	**13 848**	**(359 267)**	**395 244**	**2 854,2%**	**360 039**	**2 599,9%**	**95 202**	**(26,5%)**	**850 484**	**(236,7%)**	**194 196**	**1 299,9%**	**(51,0%)**
Cash/cash equivalents at the year begin:	59 336	43 090	44 705	75,3%	439 384	740,5%	799 423	1 855,2%	44 705	103,7%	787 521	99,0%	1,5%
Cash/cash equivalents at the year end:	**73 184**	**(316 177)**	**439 384**	**600,4%**	**799 423**	**1 092,3%**	**894 624**	**(283,0%)**	**894 624**	**(283,0%)**	**981 717**	**753,5%**	**(8,9%)**

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)	-	-	-	-	-	349 934	100,0%	349 932	25,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 891	2,0%	3 704	1,5%	1 278	,5%	236 091	96,0%	245 964	17,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 580	4,7%	17 233	5,6%	5 645	1,8%	272 191	87,9%	309 649	22,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	236 641	100,0%	236 641	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	236 355	100,0%	236 355	17,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 478	10,0%	3 425	23,1%	1 527	10,3%	8 401	56,7%	14 830	1,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	100,0%	-	-	-	-	-	-	41	-	-	-	-	-
Total By Income Source	**20 987**	**1,5%**	**24 362**	**1,7%**	**8 449**	**,6%**	**1 339 613**	**96,1%**	**1 393 411**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 987	1,5%	24 362	1,7%	8 449	,6%	1 339 613	96,1%	1 393 411	100,0%	-	-	-	-
Total By Customer Group	**20 987**	**1,5%**	**24 362**	**1,7%**	**8 449**	**,6%**	**1 339 613**	**96,1%**	**1 393 411**	**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	10 796	,8%	(9 824)	(,7%)	47 355	3,5%	1 313 371	96,5%	1 361 697	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 796**	**,8%**	**(9 824)**	**(,7%)**	**47 355**	**3,5%**	**1 313 371**	**96,5%**	**1 361 697**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**977 555**	**1 047 760**	**261 800**	**26,8%**	**227 886**	**23,3%**	**208 562**	**19,9%**	**698 248**	**66,6%**	**301 299**	**70,6%**	**(30,8%)**
Exchange Revenue													
Service charges - Electricity	263 785	263 785	43 234	16,4%	36 978	14,0%	36 893	14,0%	117 105	44,4%	34 007	42,0%	8,5%
Service charges - Water	30 472	30 472	4 970	16,3%	4 499	14,8%	5 514	18,1%	14 983	49,2%	2 705	40,8%	103,8%
Service charges - Waste Water Management	17 156	17 156	2 827	16,5%	2 657	15,5%	3 150	18,4%	8 633	50,3%	2 517	48,6%	25,1%
Service charges - Waste Management	17 040	17 040	3 516	20,6%	3 422	20,1%	3 389	19,9%	10 327	60,6%	2 171	58,2%	56,1%
Sale of Goods and Rendering of Services	3 226	4 496	399	12,4%	(1 076)	(33,3%)	(963)	(21,4%)	(1 639)	(36,5%)	1 387	91,1%	(169,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 512	50 423	8 247	14,9%	8 234	14,8%	8 135	16,1%	24 616	48,8%	9 702	65,8%	(16,1%)
Interest earned from Current and Non Current Assets	3 513	3 513	486	13,8%	270	7,7%	798	22,7%	1 554	44,2%	505	36,6%	58,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	1 919	356	22,1%	417	25,8%	319	16,6%	1 092	56,9%	304	56,7%	4,8%
Licences or permits	65	65	-	-	-	-	-	-	-	-	-	1,7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	43 478	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	10	-	-	3	-	3	25,4%	6	59,3%	-	63,2%	(100,0%)
Operational Revenue	1 930	2 739	56	2,9%	8	,4%	712	26,0%	776	28,3%	6	2,2%	12 744,4%
Non-Exchange Revenue													
Property rates	102 743	142 065	30 977	30,1%	30 511	29,7%	30 533	21,5%	92 021	64,8%	22 069	69,1%	38,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 490	6 490	414	6,4%	377	5,8%	597	9,2%	1 388	21,4%	471	25,4%	26,9%
Licences or permits	1 070	1 070	8	,8%	208	19,5%	149	13,9%	366	34,2%	116	53,1%	29,0%
Transfer and subsidies - Operational	381 310	381 310	147 523	38,7%	122 385	32,1%	99 960	26,2%	369 868	97,0%	212 739	97,3%	(53,0%)
Interest Receivables	30 639	20 639	3 387	11,1%	3 391	11,1%	3 644	17,7%	10 422	50,5%	2 166	35,0%	68,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	60 989	60 989	15 402	25,3%	15 602	25,6%	15 682	25,7%	46 685	76,5%	10 435	71,2%	50,3%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	100	-	-	-	-	46	46,3%	46	46,3%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**926 699**	**1 006 226**	**186 819**	**20,2%**	**240 235**	**25,9%**	**229 218**	**22,8%**	**656 272**	**65,2%**	**374 068**	**83,1%**	**(38,7%)**
Employee related costs	282 241	283 188	56 607	20,1%	74 665	26,5%	62 884	22,2%	194 156	68,6%	52 512	67,4%	19,8%
Remuneration of councillors	21 353	21 353	1 012	4,7%	1 098	5,1%	10 033	47,0%	12 142	56,9%	10 084	59,3%	(,5%)
Bulk purchases - electricity	214 387	214 387	73 091	34,1%	17 205	8,0%	83 449	38,9%	173 745	81,0%	53 886	81,3%	54,9%
Inventory consumed	21 873	44 490	3 932	18,0%	26 264	120,1%	807	1,8%	31 004	69,7%	3 784	86,8%	(78,7%)
Debt impairment	117 654	97 654	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	97 148	82 880	19 721	20,3%	19 826	20,4%	19 113	23,1%	58 660	70,8%	18 784	62,6%	1,8%
Interest,Dividends and Rent on Land	18 177	34 177	10 461	57,6%	8 176	45,0%	18 097	53,0%	36 734	107,5%	10 532	94,1%	71,8%
Contracted services	83 548	153 938	13 746	16,5%	55 186	66,1%	37 986	24,7%	106 918	69,5%	33 333	81,6%	14,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 400	-	-	-	-	-	-	-	-	178 711	84,4%	(100,0%)
Operational Cost and Other Cost	65 318	72 559	8 247	12,6%	37 817	57,9%	(3 260)	(4,5%)	42 804	59,0%	12 441	62,1%	(126,2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	200	-	-	-	-	110	54,8%	110	54,8%	-	-	(100,0%)
Surplus/(Deficit)	**50 856**	**41 534**	**74 982**		**(12 350)**		**(20 656)**		**41 976**		**(72 769)**		
Transfers and subsidies - capital (monetary allocations)	139 902	194 902	-	-	-	-	80 630	41,4%	80 630	41,4%	55 046	40,1%	46,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**122 606**		**(17 722)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**122 606**		**(17 722)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**122 606**		**(17 722)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**190 757**	**236 435**	**74 982**		**(12 350)**		**59 974**		**122 606**		**(17 722)**		

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	**127 472**	**174 394**	**245**	**,2%**	**39 537**	**31,0%**	**25 405**	**14,6%**	**65 187**	**37,4%**	**36 041**	**51,4%**	**(29,5%)**
National Government	121 654	170 526	-	-	39 358	32,4%	25 090	14,7%	64 448	37,8%	35 977	52,1%	(30,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**121 654**	**170 526**	**-**	**-**	**39 358**	**32,4%**	**25 090**	**14,7%**	**64 448**	**37,8%**	**35 977**	**52,1%**	**(30,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 819	3 868	245	4,2%	179	3,1%	316	8,2%	739	19,1%	64	13,1%	396,1%
Capital Expenditure Functional	**127 472**	**174 394**	**245**	**,2%**	**39 537**	**31,0%**	**25 405**	**14,6%**	**65 187**	**37,4%**	**36 041**	**51,4%**	**(29,5%)**
Municipal governance and administration	**1 759**	**1 250**	**245**	**13,9%**	**179**	**10,2%**	**316**	**25,2%**	**739**	**59,1%**	**64**	**14,1%**	**396,1%**
Executive and Council	909	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	1 250	245	28,8%	179	21,0%	316	25,2%	739	59,1%	64	14,4%	396,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**303**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	350	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 190**	**66 644**	**-**	**-**	**11 217**	**38,4%**	**6 294**	**9,4%**	**17 511**	**26,3%**	**20 603**	**65,9%**	**(69,5%)**
Planning and Development	-	450	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 190	66 194	-	-	11 217	38,4%	6 294	9,5%	17 511	26,5%	20 603	65,9%	(69,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**94 585**	**106 150**	**-**	**-**	**28 141**	**29,8%**	**18 796**	**17,7%**	**46 937**	**44,2%**	**15 375**	**44,5%**	**22,3%**
Energy sources	9 605	16 996	-	-	4 166	43,4%	1 935	11,4%	6 101	35,9%	(1 172)	27,1%	(265,2%)
Water Management	56 746	18 300	-	-	11 345	20,0%	434	2,4%	11 779	64,4%	381	44,6%	13,8%
Waste Water Management	27 931	70 853	-	-	12 630	45,2%	16 427	23,2%	29 056	41,0%	16 165	61,5%	1,6%
Waste Management	303	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 635**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**1 102 031**	**1 257 391**	**180 331**	**16,4%**	**138 006**	**12,5%**	**182 246**	**14,5%**	**500 582**	**39,8%**	**142 693**	**38,1%**	**27,7%**
Property rates	113 811	144 561	16 805	14,8%	23 556	20,7%	21 253	14,7%	61 613	42,6%	17 473	73,7%	21,6%

Service charges	395 336	395 336	53 504	13,5%	49 845	12,6%	54 605	13,8%	157 954	40,0%	48 600	47,6%	12,4%
Other revenue	55 827	129 094	6 875	12,3%	10 514	18,8%	5 300	4,1%	22 688	17,6%	1 842	11,2%	187,7%
Transfers and Subsidies - Operational	381 310	381 310	11 284	3,0%	5 213	1,4%	6 685	1,8%	23 181	6,1%	11 703	6,9%	(42,9%)
Transfers and Subsidies - Capital	139 902	194 902	90 243	64,5%	47 396	33,9%	92 694	47,6%	230 333	118,2%	61 391	103,3%	51,0%
Interest	15 846	12 189	1 622	10,2%	1 483	9,4%	1 708	14,0%	4 813	39,5%	1 684	8,4%	1,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(895 388)**	**(1 023 782)**	**(176 647)**	**19,7%**	**(123 733)**	**13,8%**	**(100 936)**	**9,9%**	**(401 317)**	**39,2%**	**(81 924)**	**34,4%**	**23,2%**
Suppliers and employees	(879 107)	(997 901)	(176 647)	20,1%	(123 733)	14,1%	(100 936)	10,1%	(401 317)	40,2%	(81 924)	35,4%	23,2%
Finance charges	(16 281)	(25 881)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**206 644**	**233 609**	**3 684**	**1,8%**	**14 272**	**6,9%**	**81 309**	**34,8%**	**99 266**	**42,5%**	**60 769**	**61,4%**	**33,8%**
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	**(138 686)**	**(192 027)**	**(3 120)**	**2,2%**	**(44 072)**	**31,8%**	**(29 075)**	**15,1%**	**(76 267)**	**39,7%**	**(51 020)**	**59,1%**	**(43,0%)**
Capital assets	(138 686)	(192 027)	(3 120)	2,2%	(44 072)	31,8%	(29 075)	15,1%	(76 267)	39,7%	(51 020)	59,1%	(43,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(138 686)**	**(192 027)**	**(3 120)**	**2,2%**	**(44 072)**	**31,8%**	**(29 075)**	**15,1%**	**(76 267)**	**39,7%**	**(51 020)**	**59,1%**	**(43,0%)**
Cash Flow from Financing Activities													
Receipts	**346**	**108**	**-**	**-**	**2**	**,7%**	**-**	**-**	**2**	**2,3%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	108	-	-	2	,7%	-	-	2	2,3%	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**346**	**108**	**-**	**-**	**2**	**,7%**	**-**	**-**	**2**	**2,3%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**68 304**	**41 689**	**564**	**,8%**	**(29 797)**	**(43,6%)**	**52 235**	**125,3%**	**23 001**	**55,2%**	**9 749**	**183,5%**	**435,8%**
Cash/cash equivalents at the year begin:	10 762	7 680	8 070	75,0%	8 429	78,3%	(21 369)	(278,2%)	8 070	105,1%	3 625	102,2%	(689,5%)
Cash/cash equivalents at the year end:	**79 066**	**49 369**	**8 429**	**10,7%**	**(21 369)**	**(27,0%)**	**30 866**	**62,5%**	**30 866**	**62,5%**	**13 374**	**118,3%**	**130,8%**

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	2 478	2,1%	2 072	1,7%	2 059	1,7%	113 812	94,5%	120 421	13,2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 873	4,0%	4 677	2,1%	4 068	1,8%	203 905	92,0%	221 523	24,4%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 049	4,6%	5 036	2,9%	4 629	2,6%	157 357	89,9%	175 071	19,3%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 298	2,8%	681	1,5%	619	1,3%	43 908	94,4%	46 506	5,1%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 172	1,4%	1 016	1,2%	980	1,2%	81 347	96,3%	84 515	9,3%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 062	1,6%	4 015	1,6%	4 057	1,6%	243 478	95,3%	255 612	28,1%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	,5%	32	,6%	27	,5%	5 382	98,4%	5 469	,6%	-	-	-	-
Total By Income Source	**25 960**	**2,9%**	**17 528**	**1,9%**	**16 440**	**1,8%**	**849 194**	**93,4%**	**909 122**	**100,0%**	**62**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 380	12,4%	1 050	9,4%	865	7,7%	7 875	70,5%	11 169	1,2%	-	-	-	-
Commercial	11 789	4,6%	5 717	2,3%	4 893	1,9%	231 322	91,2%	253 720	27,9%	1	-	-	-
Households	12 791	2,0%	10 762	1,7%	10 682	1,7%	609 998	94,7%	644 233	70,9%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 960**	**2,9%**	**17 528**	**1,9%**	**16 440**	**1,8%**	**849 194**	**93,4%**	**909 122**	**100,0%**	**62**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 690	9,8%	-	-	16 652	4,5%	320 309	85,7%	373 650	36,0%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 657	4,0%	5 346	,8%	29 062	4,4%	599 897	90,8%	660 962	63,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**63 346**	**6,1%**	**5 346**	**,5%**	**45 714**	**4,4%**	**923 183**	**89,0%**	**1 037 589**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**578 342**	**543 257**	**152 600**	**26,4%**	**133 969**	**23,2%**	**138 899**	**25,6%**	**425 468**	**78,3%**	**118 221**	**79,0%**	**17,5%**
Exchange Revenue													
Service charges - Electricity	106 318	106 318	25 661	24,1%	24 531	23,1%	45 495	42,8%	95 686	90,0%	18 725	61,8%	143,0%
Service charges - Water	39 665	39 665	9 275	23,4%	11 889	30,0%	11 751	29,6%	32 914	83,0%	9 239	73,1%	27,2%
Service charges - Waste Water Management	53 483	22 535	5 624	10,5%	5 647	10,6%	5 606	24,9%	16 877	74,9%	10 195	62,0%	(45,0%)
Service charges - Waste Management	12 443	14 443	3 924	31,5%	3 933	31,6%	3 926	27,2%	11 782	81,6%	3 309	81,2%	18,6%
Sale of Goods and Rendering of Services	708	738	138	19,5%	132	18,6%	192	26,0%	461	62,5%	138	62,2%	38,4%
Agency services	7 510	-	-	-	-	-	-	-	-	-	1 001	52,6%	(100,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	71 516	43 758	12 840	18,0%	9 957	13,9%	9 763	22,3%	32 560	74,4%	19 351	86,5%	(49,5%)
Interest earned from Current and Non Current Assets	3 651	3 651	141	3,9%	295	8,1%	159	4,3%	594	16,3%	561	39,9%	(71,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	2 713	170	6,3%	208	7,7%	183	6,7%	560	20,7%	439	50,8%	(58,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 812	4 820	1 232	32,3%	1 454	38,1%	380	7,9%	3 066	63,6%	978	95,9%	(61,2%)
Non-Exchange Revenue													
Property rates	94 482	94 482	19 919	21,1%	13 416	14,2%	13 348	14,1%	46 683	49,4%	12 352	78,4%	8,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	470	111	23,6%	92	19,5%	59	12,4%	261	55,5%	44	39,1%	32,2%
Licences or permits	10	10	4	40,3%	3	28,6%	3	27,7%	10	96,6%	55	46,2%	(94,8%)
Transfer and subsidies - Operational	178 878	179 212	71 956	40,2%	57 566	32,2%	43 174	24,1%	172 696	96,4%	41 833	94,8%	3,2%
Interest Receivables	-	27 758	1 606	-	4 848	-	4 863	17,5%	11 317	40,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 684	2 684	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**540 679**	**529 981**	**83 672**	**15,5%**	**91 363**	**16,9%**	**131 409**	**24,8%**	**306 444**	**57,8%**	**79 060**	**43,4%**	**66,2%**
Employee related costs	122 881	121 381	27 287	22,2%	26 907	21,9%	26 319	21,7%	80 513	66,3%	26 156	74,3%	,6%
Remuneration of councillors	11 318	11 318	2 628	23,2%	2 618	23,1%	2 911	25,7%	8 157	72,1%	2 730	75,1%	6,6%
Bulk purchases - electricity	118 160	100 441	30 239	25,6%	28 660	24,3%	14 811	14,7%	73 710	73,4%	22 117	56,8%	(33,0%)
Inventory consumed	40 897	35 897	6 001	14,7%	7 364	18,0%	11 022	30,7%	24 387	67,9%	7 975	55,6%	38,2%
Debt impairment	101 616	101 616	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 859	60 859	-	-	-	-	44 703	73,5%	44 703	73,5%	-	-	(100,0%)
Interest,Dividends and Rent on Land	9 000	9 000	303	3,4%	937	10,4%	422	4,7%	1 662	18,5%	47	5,2%	790,2%
Contracted services	36 306	37 808	13 692	37,7%	12 011	33,1%	4 911	13,0%	30 615	81,0%	12 177	61,7%	(59,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	5 495	-	-	2 187	39,8%	7 290	132,7%	9 477	172,5%	3 571	43,1%	104,1%
Operational Cost and Other Cost	33 147	46 166	3 522	10,6%	10 678	32,2%	19 020	41,2%	33 220	72,0%	4 286	63,3%	343,8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 663**	**13 275**	**68 927**		**42 606**		**7 491**		**119 024**		**39 161**		
Transfers and subsidies - capital (monetary allocations)	68 878	80 488	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 541**	**93 763**	**68 927**		**42 606**		**7 491**		**119 024**		**39 161**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 541**	**93 763**	**68 927**		**42 606**		**7 491**		**119 024**		**39 161**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 541**	**93 763**	**68 927**		**42 606**		**7 491**		**119 024**		**39 161**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 541**	**93 763**	**68 927**		**42 606**		**7 491**		**119 024**		**39 161**		
				-		-		-		-		-	-

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	**73 178**	**84 788**	**5 084**	**6,9%**	**23 919**	**32,7%**	**28 922**	**34,1%**	**57 925**	**68,3%**	**16 594**	**47,7%**	**74,3%**
National Government	68 878	80 488	4 696	6,8%	23 588	34,2%	28 516	35,4%	56 800	70,6%	16 504	49,5%	72,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 878**	**80 488**	**4 696**	**6,8%**	**23 588**	**34,2%**	**28 516**	**35,4%**	**56 800**	**70,6%**	**16 504**	**49,5%**	**72,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	4 300	388	9,0%	331	7,7%	406	9,4%	1 125	26,2%	90	12,1%	351,0%
Capital Expenditure Functional	**73 178**	**84 788**	**5 084**	**6,9%**	**23 919**	**32,7%**	**29 174**	**34,4%**	**58 178**	**68,6%**	**16 594**	**47,7%**	**75,8%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**253**	**-**	**253**	**-**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	253	-	253	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**787**	**64,9%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	787	64,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 000**	**12 000**	**953**	**7,9%**	**4 500**	**37,5%**	**2 416**	**20,1%**	**7 869**	**65,6%**	**1 561**	**41,1%**	**54,7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	477	17,6%	(100,0%)
Road Transport	12 000	12 000	953	7,9%	4 500	37,5%	2 416	20,1%	7 869	65,6%	1 084	63,3%	122,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 178**	**72 788**	**4 131**	**6,8%**	**19 419**	**31,7%**	**26 506**	**36,4%**	**50 056**	**68,8%**	**14 246**	**49,1%**	**86,1%**
Energy sources	800	6 868	-	-	-	-	5 205	75,8%	5 205	75,8%	6 825	44,2%	(23,7%)
Water Management	48 935	52 477	3 681	7,5%	16 016	32,7%	17 017	32,4%	36 713	70,0%	5 947	48,7%	186,1%
Waste Water Management	11 443	13 443	450	3,9%	3 403	29,7%	4 284	31,9%	8 138	60,5%	1 474	72,6%	190,6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	42,4%	-
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	**409 332**	**357 387**	**131 789**	**32,2%**	**128 421**	**31,4%**	**138 009**	**38,6%**	**398 219**	**111,4%**	**96 516**	**70,2%**	**43,0%**
Property rates	34 703	34 703	5 949	17,1%	11 324	32,6%	7 780	22,4%	25 053	72,2%	8 248	80,3%	(5,7%)

Service charges	62 647	56 072	34 890	55,7%	36 161	57,7%	62 330	111,2%	133 381	237,9%	30 054	64,2%	107,4%
Other revenue	35 544	29 064	9 223	25,9%	5 127	14,4%	7 875	27,1%	22 225	76,5%	11 796	92,6%	(33,2%)
Transfers and Subsidies - Operational	178 878	178 878	72 161	40,3%	58 785	32,9%	43 594	24,4%	174 540	97,6%	41 870	96,4%	4,1%
Transfers and Subsidies - Capital	68 879	80 488	8 935	13,0%	15 001	21,8%	15 000	18,6%	38 937	48,4%	2 500	53,3%	500,0%
Interest	28 681	(21 819)	630	2,2%	2 023	7,1%	1 430	(6,6%)	4 083	(18,7%)	2 048	10,2%	(30,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(311 405)**	**(302 006)**	**(140 211)**	**45,0%**	**(121 616)**	**39,1%**	**(114 360)**	**37,9%**	**(376 187)**	**124,6%**	**(87 731)**	**83,1%**	**30,4%**
Suppliers and employees	(302 405)	(293 006)	(140 211)	46,4%	(121 616)	40,2%	(114 360)	39,0%	(376 187)	128,4%	(87 731)	84,7%	30,4%
Finance charges	(9 000)	(9 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 927**	**55 381**	**(8 422)**	**(8,6%)**	**6 805**	**6,9%**	**23 650**	**42,7%**	**22 032**	**39,8%**	**8 785**	**23,7%**	**169,2%**
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	**(73 178)**	**(84 788)**	**(11 171)**	**15,3%**	**(26 724)**	**36,5%**	**(30 785)**	**36,3%**	**(68 680)**	**81,0%**	**(12 167)**	**49,6%**	**153,0%**
Capital assets	(73 178)	(84 788)	(11 171)	15,3%	(26 724)	36,5%	(30 785)	36,3%	(68 680)	81,0%	(12 167)	49,6%	153,0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(73 178)**	**(84 788)**	**(11 171)**	**15,3%**	**(26 724)**	**36,5%**	**(30 785)**	**36,3%**	**(68 680)**	**81,0%**	**(12 167)**	**49,6%**	**153,0%**
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	**24 749**	**(29 406)**	**(19 593)**	**(79,2%)**	**(19 919)**	**(80,5%)**	**(7 136)**	**24,3%**	**(46 647)**	**158,6%**	**(3 382)**	**(389,4%)**	**111,0%**
Cash/cash equivalents at the year begin:	8 514	8 514	30 839	362,2%	12 236	143,7%	(7 683)	(90,2%)	30 839	362,2%	(13 598)	172,6%	(43,5%)
Cash/cash equivalents at the year end:	**33 263**	**(20 893)**	**12 236**	**36,8%**	**(7 683)**	**(23,1%)**	**(14 819)**	**70,9%**	**(14 819)**	**70,9%**	**(16 980)**	**(106,8%)**	**(12,7%)**

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	4 487	1,7%	2 725	1,0%	3 033	1,1%	257 142	96,2%	267 386	19,1%	(1 110)	(,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 754	4,8%	1 268	1,6%	989	1,3%	71 753	92,3%	77 764	5,6%	(4 043)	(5,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 094	1,4%	3 207	1,1%	3 047	1,0%	286 475	96,5%	296 822	21,2%	(907)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 057	1,2%	1 837	1,1%	1 804	1,1%	160 758	96,6%	166 455	11,9%	(848)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Management	1 412	1,7%	1 161	1,4%	1 135	1,3%	81 276	95,6%	84 984	6,1%	(627)	(,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 754	1,1%	4 997	1,1%	4 959	1,1%	421 787	96,6%	436 497	31,2%	(351)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	156	,2%	110	,2%	76	,1%	66 982	99,5%	67 324	4,8%	(2 370)	(3,5%)	-	-
Total By Income Source	**20 712**	**1,5%**	**15 304**	**1,1%**	**15 044**	**1,1%**	**1 346 172**	**96,3%**	**1 397 232**	**100,0%**	**(10 257)**	**(,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 193	3,3%	449	,7%	439	,7%	62 441	95,3%	65 522	4,7%	(126)	(,2%)	-	-
Commercial	7 679	1,8%	5 168	1,2%	4 717	1,1%	415 548	95,9%	433 112	31,0%	(6 889)	(1,6%)	-	-
Households	10 840	1,2%	9 687	1,1%	9 888	1,1%	868 183	96,6%	898 598	64,3%	(3 242)	(,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 712**	**1,5%**	**15 304**	**1,1%**	**15 044**	**1,1%**	**1 346 172**	**96,3%**	**1 397 232**	**100,0%**	**(10 257)**	**(,7%)**	**-**	**-**

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	4 519	100,0%	-	-	-	-	-	-	4 519	36,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 786	84,4%	33	,4%	-	-	1 221	15,2%	8 039	64,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 305**	**90,0%**	**33**	**,3%**	**-**	**-**	**1 221**	**9,7%**	**12 558**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 445 478**	**1 480 092**	**407 191**	**28,2%**	**369 112**	**25,5%**	**353 081**	**23,9%**	**1 129 383**	**76,3%**	**338 909**	**77,3%**	**4,2%**
Exchange Revenue													
Service charges - Electricity	577 060	597 244	157 688	27,3%	132 130	22,9%	130 243	21,8%	420 061	70,3%	122 287	69,7%	6,5%
Service charges - Water	90 424	93 709	23 150	25,6%	23 705	26,2%	22 957	24,5%	69 811	74,5%	22 105	74,7%	3,9%
Service charges - Waste Water Management	86 385	89 706	22 142	25,6%	22 710	26,3%	22 254	24,8%	67 106	74,8%	20 325	74,7%	9,5%
Service charges - Waste Management	66 005	61 418	15 275	23,1%	15 431	23,4%	15 299	24,9%	46 004	74,9%	14 698	72,7%	4,1%
Sale of Goods and Rendering of Services	2 575	3 416	1 374	53,4%	509	19,8%	595	17,4%	2 479	72,6%	539	74,1%	10,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	3	-	3	-	-	-	(100,0%)
Interest earned from Receivables	86 969	93 317	18 620	21,4%	28 039	32,2%	29 853	32,0%	76 511	82,0%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 078	2 611	864	80,2%	396	36,7%	382	14,6%	1 642	62,9%	1 607	385,8%	(76,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1 070	122	-	418	-	189	17,6%	728	68,0%	-	-	(100,0%)
Rental from Fixed Assets	2 726	3 136	652	23,9%	845	31,0%	721	23,0%	2 218	70,8%	630	74,9%	14,3%
Licences or permits	134	13	3	2,5%	3	2,2%	30	229,1%	36	277,5%	26	83,2%	12,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	8 636	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	30	-	-	19	-	238	793,2%	257	857,0%	-	-	(100,0%)
Operational Revenue	263	124	39	14,7%	(328)	(124,6%)	449	361,4%	159	128,3%	44	76,5%	909,9%
Non-Exchange Revenue													
Property rates	262 462	259 124	64 800	24,7%	64 762	24,7%	63 946	24,7%	193 508	74,7%	62 841	74,7%	1,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 510	4 635	1 424	31,6%	1 887	41,8%	4 105	88,6%	7 417	160,0%	227	21,2%	1 707,2%
Licences or permits	63	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196 023	196 023	79 881	40,8%	66 094	33,7%	49 314	25,2%	195 289	99,6%	54 748	102,4%	(9,9%)
Interest Receivables	70 219	67 297	21 156	30,1%	12 493	17,8%	12 396	18,4%	46 044	68,4%	38 830	170,0%	(68,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 415)	(1 415)	-	-	-	-	108	(7,6%)	108	(7,6%)	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 680 126**	**1 781 320**	**365 252**	**21,7%**	**277 979**	**16,5%**	**818 198**	**45,9%**	**1 461 428**	**82,0%**	**296 554**	**56,3%**	**175,9%**
Employee related costs	350 916	352 261	1 097	,3%	109	-	265 522	75,4%	266 728	75,7%	32 894	25,8%	707,2%
Remuneration of councillors	16 377	16 161	3 151	19,2%	180	1,1%	11 128	68,9%	14 458	89,5%	9 443	73,0%	17,8%
Bulk purchases - electricity	647 881	734 250	273 904	42,3%	167 616	25,9%	145 644	19,8%	587 164	80,0%	112 087	87,6%	29,9%
Inventory consumed	53 245	50 983	3 271	6,1%	7 033	13,2%	259 911	509,8%	270 216	530,0%	32 854	88,5%	691,1%
Debt impairment	125 740	115 740	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	62 556	62 515	-	-	-	-	43 363	69,4%	43 363	69,4%	-	-	(100,0%)
Interest,Dividends and Rent on Land	126 006	141 200	39 182	31,1%	42 859	34,0%	44 519	31,5%	126 560	89,6%	50 147	113,6%	(11,2%)
Contracted services	145 118	150 989	29 378	20,2%	36 571	25,2%	26 765	17,7%	92 715	61,4%	42 697	61,1%	(37,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70 440	68 440	40	,1%	799	1,1%	260	,4%	1 099	1,6%	1 309	43,1%	(80,1%)
Operational Cost and Other Cost	76 185	83 540	15 228	20,0%	22 812	29,9%	21 087	25,2%	59 128	70,8%	15 124	64,2%	39,4%
Disposal of Fixed and Intangible Assets	3 122	3 122	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 541	2 118	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(234 648)**	**(301 228)**	**41 939**		**91 133**		**(465 118)**		**(332 045)**		**42 355**		
Transfers and subsidies - capital (monetary allocations)	38 711	38 711	6 278	16,2%	8 852	22,9%	6 276	16,2%	21 406	55,3%	19 100	82,3%	(67,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	4 904	-	4 904	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**(305 736)**		**61 455**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**(305 736)**		**61 455**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**(305 736)**		**61 455**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(195 937)**	**(262 516)**	**48 217**		**99 985**		**(453 938)**		**(305 736)**		**61 455**		
				-		-		-		-		-	-

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	**50 013**	**58 395**	**6 326**	**12,6%**	**8 932**	**17,9%**	**32 376**	**55,4%**	**47 634**	**81,6%**	**9 317**	**55,7%**	**247,5%**
National Government	38 711	38 711	5 991	15,5%	6 443	16,6%	24 896	64,3%	37 330	96,4%	7 902	68,7%	215,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 711**	**38 711**	**5 991**	**15,5%**	**6 443**	**16,6%**	**24 896**	**64,3%**	**37 330**	**96,4%**	**7 902**	**68,7%**	**215,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 302	19 684	335	3,0%	2 489	22,0%	7 480	38,0%	10 304	52,3%	1 416	17,2%	428,3%
Capital Expenditure Functional	**50 013**	**58 395**	**6 326**	**12,6%**	**8 932**	**17,9%**	**32 376**	**55,4%**	**47 634**	**81,6%**	**9 317**	**55,7%**	**247,5%**
Municipal governance and administration	**8 302**	**9 002**	**335**	**4,0%**	**2 489**	**30,0%**	**8 686**	**96,5%**	**11 510**	**127,9%**	**734**	**20,2%**	**1 082,9%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 302	9 002	335	4,0%	2 489	30,0%	8 686	96,5%	11 510	127,9%	734	22,6%	1 082,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 666**	**9 852**	**3 455**	**51,8%**	**-**	**-**	**13 494**	**137,0%**	**16 949**	**172,0%**	**1 186**	**43,1%**	**1 037,4%**
Community and Social Services	3 666	3 952	3 455	94,2%	-	-	10 816	273,7%	14 271	361,1%	1 186	43,5%	811,7%
Sport And Recreation	3 000	4 900	-	-	-	-	2 678	54,6%	2 678	54,6%	-	-	(100,0%)
Public Safety	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 117**	**15 728**	**769**	**6,3%**	**325**	**2,7%**	**4 077**	**25,9%**	**5 171**	**32,9%**	**1 087**	**43,1%**	**275,2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 117	15 728	769	6,3%	325	2,7%	4 077	25,9%	5 171	32,9%	1 087	43,1%	275,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 928**	**23 813**	**1 767**	**7,7%**	**6 118**	**26,7%**	**6 119**	**25,7%**	**14 003**	**58,8%**	**6 310**	**68,8%**	**(3,0%)**
Energy sources	14 000	15 250	1 767	12,6%	6 118	43,7%	(345)	(2,3%)	7 539	49,4%	6 310	73,0%	(105,5%)
Water Management	725	8 063	-	-	-	-	3 514	43,6%	3 514	43,6%	-	71,4%	(100,0%)
Waste Water Management	-	-	-	-	-	-	2 950	-	2 950	-	-	87,0%	(100,0%)
Waste Management	8 203	500	-	-	-	-	-	-	-	-	-	15,2%	-
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	**1 291 152**	**1 327 407**	**380 346**	**29,5%**	**278 247**	**21,6%**	**478 978**	**36,1%**	**1 137 571**	**85,7%**	**347 663**	**94,8%**	**37,8%**
Property rates	223 093	219 754	29 924	13,4%	26 560	11,9%	30 188	13,7%	86 672	39,4%	32 602	60,8%	(7,4%)

Service charges	680 973	709 771	158 662	23,3%	156 524	23,0%	155 798	22,0%	470 984	66,4%	146 605	75,4%	6,3%
Other revenue	4 620	(85 150)	(1 392)	(30,1%)	5 462	118,2%	10 241	(12,0%)	14 311	(16,8%)	344	31,5%	2 879,2%
Transfers and Subsidies - Operational	196 023	204 659	83 917	42,8%	65 041	33,2%	97 704	47,7%	246 662	120,5%	55 034	104,5%	77,5%
Transfers and Subsidies - Capital	38 711	38 711	106 742	275,7%	22 419	57,9%	182 277	470,9%	311 438	804,5%	107 603	575,3%	69,4%
Interest	147 732	239 662	2 493	1,7%	2 241	1,5%	2 769	1,2%	7 504	3,1%	5 476	36,4%	(49,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 415 827)**	**(1 529 485)**	**(175 171)**	**12,4%**	**(147 509)**	**10,4%**	**(166 770)**	**10,9%**	**(489 450)**	**32,0%**	**(157 539)**	**40,3%**	**5,9%**
Suppliers and employees	(1 289 821)	(1 388 285)	(175 171)	13,6%	(147 509)	11,4%	(166 770)	12,0%	(489 450)	35,3%	(157 539)	42,9%	5,9%
Finance charges	(126 006)	(141 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(124 676)**	**(202 078)**	**205 174**	**(164,6%)**	**130 738**	**(104,9%)**	**312 208**	**(154,5%)**	**648 121**	**(320,7%)**	**190 124**	**(2 055,3%)**	**64,2%**
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	**(50 013)**	**(58 395)**	**(10 143)**	**20,3%**	**(13 527)**	**27,0%**	**(9 960)**	**17,1%**	**(33 631)**	**57,6%**	**(10 227)**	**68,0%**	**(2,6%)**
Capital assets	(50 013)	(58 395)	(10 143)	20,3%	(13 527)	27,0%	(9 960)	17,1%	(33 631)	57,6%	(10 227)	68,0%	(2,6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(50 013)**	**(58 395)**	**(10 143)**	**20,3%**	**(13 527)**	**27,0%**	**(9 960)**	**17,1%**	**(33 631)**	**57,6%**	**(10 227)**	**68,0%**	**(2,6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(174 689)**	**(260 473)**	**195 031**	**(111,6%)**	**117 211**	**(67,1%)**	**302 248**	**(116,0%)**	**614 490**	**(235,9%)**	**179 896**	**(533,6%)**	**68,0%**
Cash/cash equivalents at the year begin:	14 998	16 249	30 173	201,2%	211 280	1 408,7%	328 483	2 021,6%	30 173	185,7%	385 002	12,7%	(14,7%)
Cash/cash equivalents at the year end:	**(159 691)**	**(244 224)**	**211 280**	**(132,3%)**	**328 483**	**(205,7%)**	**630 731**	**(258,3%)**	**630 731**	**(258,3%)**	**564 898**	**(882,3%)**	**11,7%**

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	8 781	1,7%	5 852	1,1%	5 634	1,1%	490 866	96,0%	511 132	17,4%	(15)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 251	8,7%	15 502	3,4%	9 799	2,1%	394 675	85,8%	460 227	15,7%	(58)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 238	3,5%	14 258	2,6%	13 588	2,4%	510 360	91,6%	557 443	19,0%	(1 150)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 282	2,4%	6 954	2,0%	6 818	1,9%	330 227	93,7%	352 282	12,0%	(10)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 711	2,1%	4 929	1,8%	4 855	1,8%	250 969	94,2%	266 464	9,1%	(10)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 896	100,0%	8 896	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	14 571	1,9%	14 187	1,8%	13 933	1,8%	728 889	94,5%	771 581	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	1,1%	201	2,4%	148	1,8%	7 876	94,7%	8 317	,3%	(18)	(,2%)	-	-
Total By Income Source	**96 926**	**3,3%**	**61 883**	**2,1%**	**54 776**	**1,9%**	**2 722 758**	**92,7%**	**2 936 343**	**100,0%**	**(1 262)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11 020	5,9%	8 809	4,7%	7 366	3,9%	161 130	85,6%	188 324	6,4%	-	-	-	-
Commercial	40 941	8,8%	11 544	2,5%	8 914	1,9%	404 928	86,8%	466 327	15,9%	(389)	(,1%)	-	-
Households	44 966	2,0%	41 530	1,8%	38 496	1,7%	2 156 701	94,5%	2 281 692	77,7%	(873)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**96 926**	**3,3%**	**61 883**	**2,1%**	**54 776**	**1,9%**	**2 722 758**	**92,7%**	**2 936 343**	**100,0%**	**(1 262)**	**-**	**-**	**-**

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	60 776	5,1%	-	-	27 397	2,3%	1 092 213	92,5%	1 180 386	26,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100,0%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 799	1,2%	2 905	,1%	313 522	10,9%	2 522 733	87,7%	2 874 959	65,1%
Auditor-General	-	-	2	-	800	11,4%	6 215	88,6%	7 017	,2%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	8,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**96 575**	**2,2%**	**2 907**	**,1%**	**341 719**	**7,7%**	**3 975 623**	**90,0%**	**4 416 825**	**100,0%**

Contact Details

Municipal Manager	Mr Mthembeni Jiyane	017 712 9613
Chief Financial Officer	Mr Khumbudzo Nemavhidi	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**396 929**	**420 263**	**115 202**	**29,0%**	**109 515**	**27,6%**	**98 425**	**23,4%**	**323 141**	**76,9%**	**19 708**	**36,5%**	**399,4%**
Exchange Revenue													
Service charges - Electricity	95 868	111 130	26 060	27,2%	29 505	30,8%	22 491	20,2%	78 055	70,2%	6 347	40,5%	254,4%
Service charges - Water	30 589	30 589	6 895	22,5%	7 283	23,8%	8 488	27,7%	22 666	74,1%	2 385	38,7%	255,9%
Service charges - Waste Water Management	30 222	30 222	7 324	24,2%	7 576	25,1%	7 426	24,6%	22 326	73,9%	2 373	41,6%	212,9%
Service charges - Waste Management	11 698	11 698	2 928	25,0%	2 920	25,0%	2 924	25,0%	8 772	75,0%	935	41,7%	212,9%
Sale of Goods and Rendering of Services	2 322	1 852	590	25,4%	336	14,5%	426	23,0%	1 352	73,0%	91	40,5%	367,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 629	56 070	14 460	25,5%	13 574	24,0%	17 157	30,6%	45 191	80,6%	4 648	41,5%	269,1%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	-	-	-	10	41,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	404	103	22,6%	99	21,8%	107	26,6%	309	76,5%	30	41,5%	252,1%
Licences or permits	3 064	1 478	(24)	(,8%)	763	24,9%	823	55,7%	1 562	105,7%	242	42,8%	240,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 800	15 226	6	,1%	0	-	0	-	6	-	-	,1%	(100,0%)
Non-Exchange Revenue													
Property rates	40 669	41 586	10 638	26,2%	10 155	25,0%	10 485	25,2%	31 278	75,2%	2 635	35,3%	297,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	238	92	73,8%	27	21,5%	195	81,8%	314	131,9%	11	35,7%	1 687,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114 108	114 108	46 128	40,4%	37 278	32,7%	27 902	24,5%	111 308	97,5%	-	40,1%	(100,0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	5 662	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**396 512**	**416 917**	**99 440**	**25,1%**	**104 480**	**26,3%**	**126 511**	**30,3%**	**330 431**	**79,3%**	**9 565**	**31,4%**	**1 222,7%**
Employee related costs	84 090	84 090	25 397	30,2%	17 613	20,9%	39 124	46,5%	82 134	97,7%	-	38,2%	(100,0%)
Remuneration of councillors	8 292	8 292	2 045	24,7%	1 392	16,8%	2 956	35,7%	6 393	77,1%	-	30,3%	(100,0%)
Bulk purchases - electricity	126 388	126 388	38 763	30,7%	29 612	23,4%	28 807	22,8%	97 183	76,9%	7 421	42,0%	288,2%
Inventory consumed	7 500	10 000	2 167	28,9%	7 306	97,4%	9 412	94,1%	18 885	188,8%	267	38,0%	3 421,5%
Debt impairment	117 456	113 611	-	-	(116)	(,1%)	1 868	1,6%	1 752	1,5%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	22 035	22 035	61	,3%	-	-	-	-	61	,3%	-	-	-
Interest,Dividends and Rent on Land	7 500	7 500	6 836	91,1%	10 494	139,9%	9 604	128,0%	26 934	359,1%	1 514	69,7%	534,2%
Contracted services	13 750	30 000	15 072	109,6%	26 897	195,6%	27 457	91,5%	69 427	231,4%	182	36,7%	15 000,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	9 500	15 000	9 098	95,8%	11 281	118,7%	7 283	48,6%	27 663	184,4%	180	70,0%	3 945,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**417**	**3 346**	**15 762**		**5 035**		**(28 087)**		**(7 289)**		**10 143**		
Transfers and subsidies - capital (monetary allocations)	16 528	22 027	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(7 289)**		**10 143**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(7 289)**		**10 143**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 945**	**25 373**	**15 762**		**5 035**		**(28 087)**		**(7 289)**		**10 143**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	45	-	(17)	-	43	-	71	-	13	-	225,7%
Surplus/(Deficit) for the year	**16 945**	**25 373**	**15 807**		**5 018**		**(28 044)**		**(7 219)**		**10 156**		
				-		-		-		-		-	-

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	**16 526**	**22 025**	**4 425**	**26,8%**	**4 972**	**30,1%**	**4 917**	**22,3%**	**14 313**	**65,0%**	**100**	**24,0%**	**4 802,6%**
National Government	16 526	22 025	4 425	26,8%	4 972	30,1%	4 891	22,2%	14 287	64,9%	-	23,0%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 526**	**22 025**	**4 425**	**26,8%**	**4 972**	**30,1%**	**4 891**	**22,2%**	**14 287**	**64,9%**	**-**	**23,0%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	26	-	26	-	100	-	(74,0%)
Capital Expenditure Functional	**16 526**	**22 025**	**4 425**	**26,8%**	**5 074**	**30,7%**	**4 942**	**22,4%**	**14 440**	**65,6%**	**100**	**24,2%**	**4 827,5%**
Municipal governance and administration	**-**	**-**	**110**	**-**	**102**	**-**	**51**	**-**	**263**	**-**	**100**	**-**	**(49,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	110	-	102	-	51	-	263	-	100	-	(49,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 215**	**5 215**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 215	5 215	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 877**	**6 877**	**4 315**	**62,7%**	**-**	**-**	**-**	**-**	**4 315**	**62,7%**	**-**	**26,5%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 877	6 877	4 315	62,7%	-	-	-	-	4 315	62,7%	-	26,5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 434**	**9 933**	**-**	**-**	**4 972**	**112,1%**	**4 891**	**49,2%**	**9 863**	**99,3%**	**-**	**27,3%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	39,5%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 348	7 847	-	-	4 196	178,7%	4 891	62,3%	9 087	115,8%	-	-	(100,0%)
Waste Management	2 086	2 086	-	-	776	37,2%	-	-	776	37,2%	-	-	-
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	**292 112**	**297 232**	**109 753**	**37,6%**	**86 193**	**29,5%**	**82 725**	**27,8%**	**278 671**	**93,8%**	**17 381**	**51,0%**	**375,9%**
Property rates	29 688	29 688	5 726	19,3%	5 207	17,5%	5 380	18,1%	16 313	54,9%	416	25,6%	1 193,8%

Service charges	86 917	86 917	37 222	42,8%	32 361	37,2%	38 465	44,3%	108 048	124,3%	8 007	50,6%	380,4%
Other revenue	43 852	43 852	5 265	12,0%	1 860	4,2%	4 294	9,8%	11 419	26,0%	8 220	101,6%	(47,8%)
Transfers and Subsidies - Operational	114 747	114 747	54 352	47,4%	40 838	35,6%	34 585	30,1%	129 776	113,1%	738	48,9%	4 589,0%
Transfers and Subsidies - Capital	16 528	22 027	7 188	43,5%	5 927	35,9%	-	-	13 115	59,5%	-	61,6%	-
Interest	380	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(257 020)**	**(268 434)**	**(80 482)**	**31,3%**	**(87 614)**	**34,1%**	**(84 769)**	**31,6%**	**(252 865)**	**94,2%**	**(2 423)**	**29,8%**	**3 398,6%**
Suppliers and employees	(263 020)	(260 934)	(80 482)	30,6%	(87 614)	33,3%	(84 769)	32,5%	(252 865)	96,9%	(2 423)	30,9%	3 398,6%
Finance charges	6 000	(7 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35 092**	**28 798**	**29 272**	**83,4%**	**(1 420)**	**(4,0%)**	**(2 045)**	**(7,1%)**	**25 806**	**89,6%**	**14 958**	**154,3%**	**(113,7%)**
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	**(16 526)**	**(22 025)**	**(4 119)**	**24,9%**	**(4 148)**	**25,1%**	**(6 011)**	**27,3%**	**(14 278)**	**64,8%**	**-**	**24,7%**	**(100,0%)**
Capital assets	(16 526)	(22 025)	(4 119)	24,9%	(4 148)	25,1%	(6 011)	27,3%	(14 278)	64,8%	-	24,7%	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(16 526)**	**(22 025)**	**(4 119)**	**24,9%**	**(4 148)**	**25,1%**	**(6 011)**	**27,3%**	**(14 278)**	**64,8%**	**-**	**24,7%**	**(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	**18 566**	**6 773**	**25 153**	**135,5%**	**(5 569)**	**(30,0%)**	**(8 056)**	**(118,9%)**	**11 528**	**170,2%**	**14 958**	**357,6%**	**(153,9%)**
Cash/cash equivalents at the year begin:	4 375	4 375	14 292	326,7%	26 211	599,2%	20 642	471,9%	14 292	326,7%	67 912	133,4%	(69,6%)
Cash/cash equivalents at the year end:	**22 941**	**11 147**	**26 211**	**114,3%**	**20 642**	**90,0%**	**12 586**	**112,9%**	**12 586**	**112,9%**	**82 870**	**314,8%**	**(84,8%)**

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	3 643	2,5%	1 790	1,2%	2 040	1,4%	138 311	94,9%	145 785	13,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 180	8,0%	2 886	2,1%	2 900	2,1%	121 940	87,8%	138 905	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 649	2,9%	2 483	1,9%	2 441	1,9%	119 405	93,3%	127 978	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 831	1,6%	2 330	1,4%	1 832	1,1%	164 928	95,9%	171 920	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 127	1,1%	1 076	1,1%	1 089	1,1%	94 967	96,6%	98 259	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 242	100,0%	2 242	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 573	1,6%	5 398	1,6%	5 664	1,6%	328 702	95,2%	345 337	32,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	,2%	22	,1%	43	,1%	38 058	99,7%	38 189	3,6%	-	-	-	-
Total By Income Source	**28 068**	**2,6%**	**15 985**	**1,5%**	**16 009**	**1,5%**	**1 008 553**	**94,4%**	**1 068 615**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	657	2,5%	575	2,2%	1 204	4,6%	23 521	90,6%	25 957	2,4%	-	-	-	-
Commercial	16 553	5,6%	4 989	1,7%	4 211	1,4%	269 785	91,3%	295 538	27,7%	-	-	-	-
Households	10 859	1,5%	10 421	1,4%	10 594	1,4%	715 246	95,7%	747 120	69,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**28 068**	**2,6%**	**15 985**	**1,5%**	**16 009**	**1,5%**	**1 008 553**	**94,4%**	**1 068 615**	**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	10 548	3,9%	8 542	3,2%	10 343	3,8%	240 707	89,1%	270 141	41,1%
Bulk Water	-	-	-	-	-	-	30 986	100,0%	30 986	4,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 395	4,5%	7 281	2,1%	8 835	2,6%	310 679	90,8%	342 191	52,0%
Auditor-General	-	-	142	1,0%	1 299	8,8%	13 297	90,2%	14 738	2,2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**25 943**	**3,9%**	**15 966**	**2,4%**	**20 477**	**3,1%**	**595 670**	**90,5%**	**658 056**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**3 359 877**	**3 410 871**	**937 032**	**27,9%**	**875 243**	**26,0%**	**691 996**	**20,3%**	**2 504 270**	**73,4%**	**707 885**	**67,3%**	**(2,2%)**
Exchange Revenue													
Service charges - Electricity	994 107	1 021 146	276 000	27,8%	233 409	23,5%	160 990	15,8%	670 400	65,7%	232 923	61,9%	(30,9%)
Service charges - Water	714 085	714 085	163 011	22,8%	188 920	26,5%	120 607	16,9%	472 539	66,2%	125 941	53,0%	(4,2%)
Service charges - Waste Water Management	182 706	182 706	40 175	22,0%	41 764	22,9%	42 996	23,5%	124 935	68,4%	40 109	66,5%	7,2%
Service charges - Waste Management	180 036	180 036	48 583	27,0%	52 839	29,3%	20 664	11,5%	122 086	67,8%	38 488	64,6%	(46,3%)
Sale of Goods and Rendering of Services	7 832	7 832	1 647	21,0%	2 024	25,8%	1 324	16,9%	4 995	63,8%	1 239	68,2%	6,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	234 907	56 407	25,2%	58 242	26,0%	59 220	25,2%	173 869	74,0%	56 976	83,7%	3,9%
Interest earned from Current and Non Current Assets	15 943	8 000	1 242	7,8%	1 167	7,3%	1 404	17,6%	3 813	47,7%	61	20,3%	2 206,7%
Dividends	26	(0)	-	-	-	-	-	-	-	-	(171)	-	(100,0%)
Rent on Land	4	4	-	-	0	2,1%	-	-	0	2,1%	-	-	-
Rental from Fixed Assets	10 918	19 813	2 396	21,9%	7 510	68,8%	2 399	12,1%	12 305	62,1%	2 718	65,1%	(11,8%)
Licences or permits	-	7	4	-	-	-	51	735,0%	55	785,0%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 567	6 567	393	6,0%	393	6,0%	859	13,1%	1 645	25,0%	152	17,5%	463,0%
Non-Exchange Revenue													
Property rates	456 203	456 203	113 901	25,0%	114 451	25,1%	114 135	25,0%	342 487	75,1%	90 267	64,0%	26,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	19 536	2 331	11,9%	1 841	9,4%	24 330	124,5%	28 502	145,9%	1 899	34,4%	1 181,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	525 805	222 823	42,6%	164 939	31,5%	134 628	25,6%	522 390	99,4%	109 629	96,6%	22,8%
Interest Receivables	22 620	31 724	8 119	35,9%	7 743	34,2%	8 151	25,7%	24 013	75,7%	7 653	113,6%	6,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	236	-	236	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 788 023**	**3 837 220**	**916 298**	**24,2%**	**874 677**	**23,1%**	**1 187 746**	**31,0%**	**2 978 722**	**77,6%**	**1 171 091**	**70,7%**	**1,4%**
Employee related costs	800 000	800 000	197 549	24,7%	197 307	24,7%	134 162	16,8%	529 018	66,1%	192 444	69,5%	(30,3%)
Remuneration of councillors	37 005	37 005	7 928	21,4%	8 148	22,0%	8 213	22,2%	24 289	65,6%	7 978	69,6%	3,0%
Bulk purchases - electricity	828 130	828 130	336 536	40,6%	230 214	27,8%	225 529	27,2%	792 279	95,7%	217 788	75,0%	3,6%
Inventory consumed	576 933	584 682	159 579	27,7%	155 699	27,0%	131 581	22,5%	446 859	76,4%	157 627	73,1%	(16,5%)
Debt impairment	526 975	526 975	-	-	-	-	398 389	75,6%	398 389	75,6%	416 241	82,5%	(4,3%)
Depreciation, Amortisation and Impairment	152 108	134 209	28 572	18,8%	27 359	18,0%	26 366	19,6%	82 297	61,3%	30 114	63,0%	(12,4%)
Interest,Dividends and Rent on Land	177 400	197 400	82 616	46,6%	93 325	52,6%	84 875	43,0%	260 817	132,1%	64 814	91,9%	31,0%
Contracted services	400 000	440 299	55 760	13,9%	71 061	17,8%	81 890	18,6%	208 711	47,4%	49 347	47,8%	65,9%
Transfers and subsidies	-	-	7 545	-	1 947	-	2 020	-	11 512	-	10 080	77,1%	(80,0%)
Irrecoverable debts written off	126 727	126 727	13 583	10,7%	51 620	40,7%	79 758	62,9%	144 960	114,4%	-	-	(100,0%)
Operational Cost and Other Cost	162 744	161 792	26 632	16,4%	37 996	23,3%	14 935	9,2%	79 563	49,2%	24 658	48,7%	(39,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	27	-	27	-	-	-	(100,0%)
Surplus/(Deficit)	**(428 146)**	**(426 349)**	**20 733**		**566**		**(495 751)**		**(474 452)**		**(463 206)**		
Transfers and subsidies - capital (monetary allocations)	110 975	115 202	25 589	23,1%	46 809	42,2%	24 648	21,4%	97 046	84,2%	12 418	82,4%	98,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(377 406)**		**(450 788)**		
				-		-		-		-		-	-

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	**216 314**	**192 039**	**48 010**	**22,2%**	**49 170**	**22,7%**	**36 197**	**18,8%**	**133 377**	**69,5%**	**25 042**	**48,1%**	**44,5%**
National Government	107 426	97 089	22 675	21,1%	19 124	17,8%	17 920	18,5%	59 719	61,5%	9 204	71,9%	94,7%
Provincial Government	-	-	-	-	-	-	120	-	120	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 426**	**97 089**	**22 675**	**21,1%**	**19 124**	**17,8%**	**18 040**	**18,6%**	**59 839**	**61,6%**	**9 204**	**71,9%**	**96,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	94 950	25 335	23,3%	30 046	27,6%	18 157	19,1%	73 538	77,4%	15 838	31,8%	14,6%
Capital Expenditure Functional	**216 314**	**192 039**	**48 010**	**22,2%**	**49 170**	**22,7%**	**36 538**	**19,0%**	**133 718**	**69,6%**	**26 073**	**48,4%**	**40,1%**
Municipal governance and administration	**12 200**	**11 518**	**3 605**	**29,6%**	**1 313**	**10,8%**	**1 576**	**13,7%**	**6 493**	**56,4%**	**5 825**	**31,5%**	**(73,0%)**
Executive and Council	1 500	590	162	10,8%	-	-	172	29,1%	334	56,6%	199	36,8%	(13,6%)
Finance and administration	10 700	10 928	3 443	32,2%	1 313	12,3%	1 404	12,8%	6 159	56,4%	5 626	31,3%	(75,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 588**	**5 255**	**187**	**1,5%**	**703**	**5,6%**	**2 744**	**52,2%**	**3 634**	**69,2%**	**372**	**3,5%**	**638,1%**
Community and Social Services	12 300	2 213	187	1,5%	703	5,7%	202	9,1%	1 093	49,4%	(8)	,3%	(2 746,6%)
Sport And Recreation	288	3 042	-	-	-	-	2 541	83,6%	2 541	83,6%	379	10,8%	569,8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65 742**	**78 419**	**19 046**	**29,0%**	**11 639**	**17,7%**	**6 668**	**8,5%**	**37 353**	**47,6%**	**2 789**	**52,5%**	**139,1%**
Planning and Development	49 842	59 032	8 308	16,7%	9 849	19,8%	6 615	11,2%	24 771	42,0%	2 434	65,9%	171,7%
Road Transport	15 100	18 692	10 739	71,1%	1 791	11,9%	52	,3%	12 582	67,3%	355	2,5%	(85,2%)
Environmental Protection	800	696	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**125 785**	**96 847**	**25 172**	**20,0%**	**35 515**	**28,2%**	**25 551**	**26,4%**	**86 237**	**89,0%**	**17 087**	**52,2%**	**49,5%**
Energy sources	83 100	67 238	19 172	23,1%	14 438	17,4%	17 168	25,5%	50 778	75,5%	10 672	63,5%	60,9%
Water Management	25 000	17 861	4 039	16,2%	12 896	51,6%	8 383	46,9%	25 318	141,8%	6 497	21,2%	29,0%
Waste Water Management	-	11 748	1 960	-	8 181	-	-	-	10 141	86,3%	2 561	33,9%	(100,0%)
Waste Management	17 685	-	-	-	-	-	-	-	-	-	(2 643)	87,0%	(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	**2 615 325**	**2 826 739**	**813 427**	**31,1%**	**764 819**	**29,2%**	**700 506**	**24,8%**	**2 278 753**	**80,6%**	**576 005**	**58,6%**	**21,6%**
Property rates	337 049	337 049	87 944	26,1%	94 799	28,1%	97 481	28,9%	280 224	83,1%	83 332	57,9%	17,0%

Service charges	1 505 611	1 552 597	419 745	27,9%	454 021	30,2%	415 728	26,8%	1 289 494	83,1%	336 100	46,3%	23,7%
Other revenue	122 388	131 491	11 793	9,6%	23 400	19,1%	14 399	11,0%	49 592	37,7%	13 470	119,4%	6,9%
Transfers and Subsidies - Operational	522 875	525 668	222 067	42,5%	166 319	31,8%	137 061	26,1%	525 447	100,0%	125 976	99,4%	8,8%
Transfers and Subsidies - Capital	110 975	110 975	66 146	59,6%	20 534	18,5%	29 297	26,4%	115 977	104,5%	14 440	101,7%	102,9%
Interest	16 401	168 959	5 732	34,9%	5 747	35,0%	6 541	3,9%	18 019	10,7%	2 687	45,8%	143,4%
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 759 018)**	**(2 826 987)**	**(518 929)**	**18,8%**	**(433 632)**	**15,7%**	**(434 147)**	**15,4%**	**(1 386 708)**	**49,1%**	**(302 826)**	**34,9%**	**43,4%**
Suppliers and employees	(2 625 968)	(2 673 937)	(518 929)	19,8%	(433 632)	16,5%	(434 147)	16,2%	(1 386 708)	51,9%	(302 826)	35,2%	43,4%
Finance charges	(133 050)	(153 050)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(143 693)**	**(248)**	**294 499**	**(204,9%)**	**331 187**	**(230,5%)**	**266 359**	**(107 386,8%)**	**892 044**	**(359 641,6%)**	**273 179**	**2 902,9%**	**(2,5%)**
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	**(216 314)**	**(220 540)**	**(59 031)**	**27,3%**	**(59 790)**	**27,6%**	**(43 292)**	**19,6%**	**(162 113)**	**73,5%**	**(32 752)**	**59,9%**	**32,2%**
Capital assets	(216 314)	(220 540)	(59 031)	27,3%	(59 790)	27,6%	(43 292)	19,6%	(162 113)	73,5%	(32 752)	59,9%	32,2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(216 314)**	**(220 540)**	**(59 031)**	**27,3%**	**(59 790)**	**27,6%**	**(43 292)**	**19,6%**	**(162 113)**	**73,5%**	**(32 752)**	**59,9%**	**32,2%**
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	**(360 007)**	**(220 788)**	**235 467**	**(65,4%)**	**271 397**	**(75,4%)**	**223 067**	**(101,0%)**	**729 931**	**(330,6%)**	**240 428**	**(335,7%)**	**(7,2%)**
Cash/cash equivalents at the year begin:	25 751	49 823	49 732	193,1%	285 290	1 107,9%	556 687	1 117,3%	49 732	99,8%	442 867	10,2%	25,7%
Cash/cash equivalents at the year end:	**(334 256)**	**(170 965)**	**285 290**	**(85,4%)**	**556 687**	**(166,5%)**	**779 754**	**(456,1%)**	**779 754**	**(456,1%)**	**683 295**	**1 128,0%**	**14,1%**

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	44 373	3,2%	29 303	2,1%	30 480	2,2%	1 293 618	92,5%	1 397 774	31,1%	(17 155)	(1,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 032	7,9%	17 026	2,9%	12 715	2,2%	506 952	87,0%	582 724	13,0%	(6 344)	(1,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	32 781	7,3%	12 461	2,8%	10 423	2,3%	390 564	87,5%	446 230	9,9%	(2 082)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 215	3,0%	10 584	2,0%	9 685	1,8%	498 872	93,2%	535 356	11,9%	(6 226)	(1,2%)	-	-
Receivables from Exchange Transactions - Waste Management	14 132	2,8%	9 904	2,0%	9 300	1,9%	465 325	93,3%	498 661	11,1%	(5 781)	(1,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 356	2,5%	23 115	2,3%	20 297	2,0%	946 262	93,2%	1 015 030	22,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	953	7,6%	800	6,3%	147	1,2%	10 723	84,9%	12 624	,3%	(141 040)	(1 117,3%)	-	-
Total By Income Source	**179 842**	**4,0%**	**103 193**	**2,3%**	**93 047**	**2,1%**	**4 112 316**	**91,6%**	**4 488 398**	**100,0%**	**(178 629)**	**(4,0%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 514	9,9%	2 056	3,7%	1 916	3,4%	46 157	83,0%	55 643	1,2%	-	-	-	-
Commercial	44 772	13,1%	11 760	3,4%	7 077	2,1%	278 634	81,4%	342 243	7,6%	-	-	-	-
Households	129 556	3,2%	89 377	2,2%	84 055	2,1%	3 787 525	92,6%	4 090 512	91,1%	(178 629)	(4,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**179 842**	**4,0%**	**103 193**	**2,3%**	**93 047**	**2,1%**	**4 112 316**	**91,6%**	**4 488 398**	**100,0%**	**(178 629)**	**(4,0%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	72 901	2,2%	121 896	3,6%	102 386	3,0%	3 083 615	91,2%	3 380 798	44,6%
Bulk Water	-	-	6 469	2,9%	6 993	3,2%	206 772	93,9%	220 234	2,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	84 245	2,1%	26 506	,7%	36 045	,9%	3 828 951	96,3%	3 975 746	52,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**157 146**	**2,1%**	**154 871**	**2,0%**	**145 424**	**1,9%**	**7 119 337**	**94,0%**	**7 576 779**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**648 808**	**861 128**	**247 209**	**38,1%**	**220 535**	**34,0%**	**199 612**	**23,2%**	**667 356**	**77,5%**	**97 755**	**60,3%**	**104,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 289	3 289	60	1,8%	486	14,8%	428	13,0%	973	29,6%	996	54,7%	(57,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	5	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	300	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 481	18 981	2 751	10,0%	2 971	10,8%	2 338	12,3%	8 059	42,5%	2 226	32,2%	5,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	248	10	4,0%	(10)	(4,0%)	17	6,7%	17	6,7%	-	-	(100,0%)
Licences or permits	987	987	232	23,5%	280	28,4%	316	32,0%	828	83,9%	226	85,4%	39,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 019	25 019	4 456	29,7%	4 439	29,6%	11 500	46,0%	20 395	81,5%	364	50,2%	3 061,7%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601 780	812 299	239 700	39,8%	212 368	35,3%	185 014	22,8%	637 083	78,4%	93 944	61,4%	96,9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**678 464**	**889 954**	**152 384**	**22,5%**	**228 508**	**33,7%**	**183 766**	**20,6%**	**564 658**	**63,4%**	**104 138**	**50,6%**	**76,5%**
Employee related costs	252 204	257 487	59 429	23,6%	61 130	24,2%	62 330	24,2%	182 890	71,0%	58 609	72,9%	6,4%
Remuneration of councillors	16 473	16 243	3 782	23,0%	3 699	22,5%	3 683	22,7%	11 163	68,7%	3 907	68,7%	(5,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 386	4 136	156	3,5%	546	12,5%	1 031	24,9%	1 732	41,9%	668	54,2%	54,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	28 726	22 564	5 453	19,0%	5 354	18,6%	5 321	23,6%	16 128	71,5%	5 507	59,8%	(3,4%)
Interest,Dividends and Rent on Land	1 500	1 684	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43 522	41 994	4 695	10,8%	10 215	23,5%	5 958	14,2%	20 868	49,7%	4 734	49,5%	25,9%
Transfers and subsidies	254 801	466 673	66 482	26,1%	126 529	49,7%	84 939	18,2%	277 950	59,6%	15 279	36,4%	455,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	76 852	79 174	12 388	16,1%	21 035	27,4%	20 504	25,9%	53 927	68,1%	15 435	71,6%	32,8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 656)**	**(28 826)**	**94 825**		**(7 973)**		**15 846**		**102 698**		**(6 383)**		
Transfers and subsidies - capital (monetary allocations)	17 713	20 357	12	,1%	7 779	43,9%	6 454	31,7%	14 245	70,0%	1 487	37,5%	334,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**116 942**		**(4 896)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**116 942**		**(4 896)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**116 942**		**(4 896)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11 943)**	**(8 469)**	**94 837**		**(194)**		**22 300**		**116 942**		**(4 896)**		
				-		-		-		-		-	-

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	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66,0%**	**427**	**66,0%**	**-**	**-**	**(100,0%)**
National Government	500	647	-	-	-	-	427	66,0%	427	66,0%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**647**	**-**	**-**	**-**	**-**	**427**	**66,0%**	**427**	**66,0%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**5 307**	**5 899**	**-**	**-**	**737**	**13,9%**	**1 700**	**28,8%**	**2 437**	**41,3%**	**492**	**38,8%**	**245,8%**
Municipal governance and administration	**4 857**	**5 229**	**-**	**-**	**692**	**14,3%**	**1 700**	**32,5%**	**2 393**	**45,8%**	**492**	**38,8%**	**245,8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 857	5 229	-	-	692	14,3%	1 700	32,5%	2 393	45,8%	492	38,8%	245,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**220**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	220	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**450**	**450**	**-**	**-**	**45**	**9,9%**	**-**	**-**	**45**	**9,9%**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	450	450	-	-	45	9,9%	-	-	45	9,9%	-	-	-
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	**647 521**	**859 241**	**317 632**	**49,1%**	**244 584**	**37,8%**	**218 088**	**25,4%**	**780 304**	**90,8%**	**110 123**	**74,8%**	**98,0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	3 289	3 289	69	2,1%	559	17,0%	492	15,0%	1 119	34,0%	1 096	61,3%	(55,1%)
Other revenue	(17 742)	(17 442)	9 309	(52,5%)	8 397	(47,3%)	5 342	(30,6%)	23 047	(132,1%)	4 621	3 229,0%	15,6%
Transfers and Subsidies - Operational	616 780	836 699	298 715	48,4%	230 337	37,3%	205 039	24,5%	734 092	87,7%	98 575	72,0%	108,0%
Transfers and Subsidies - Capital	17 713	17 713	7 431	42,0%	4 116	23,2%	6 166	34,8%	17 713	100,0%	4 579	91,4%	34,7%
Interest	27 481	18 981	2 108	7,7%	1 176	4,3%	1 049	5,5%	4 333	22,8%	1 252	17,5%	(16,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(665 693)**	**(876 978)**	**(24 465)**	**3,7%**	**(27 298)**	**4,1%**	**(23 548)**	**2,7%**	**(75 311)**	**8,6%**	**(14 502)**	**9,0%**	**62,4%**
Suppliers and employees	(665 693)	(876 978)	(24 465)	3,7%	(27 298)	4,1%	(23 548)	2,7%	(75 311)	8,6%	(14 502)	9,0%	62,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(18 172)**	**(17 738)**	**293 167**	**(1 613,3%)**	**217 286**	**(1 195,7%)**	**194 540**	**(1 096,8%)**	**704 994**	**(3 974,6%)**	**95 622**	**2 499,4%**	**103,4%**
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	**(5 307)**	**(5 738)**	**-**	**-**	**-**	**-**	**(448)**	**7,8%**	**(448)**	**7,8%**	**-**	**-**	**(100,0%)**
Capital assets	(5 307)	(5 738)	-	-	-	-	(448)	7,8%	(448)	7,8%	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 307)**	**(5 738)**	**-**	**-**	**-**	**-**	**(448)**	**7,8%**	**(448)**	**7,8%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(23 479)**	**(23 476)**	**293 167**	**(1 248,7%)**	**217 286**	**(925,5%)**	**194 092**	**(826,8%)**	**704 546**	**(3 001,2%)**	**95 622**	**2 900,2%**	**103,0%**
Cash/cash equivalents at the year begin:	167 882	167 882	188 881	112,5%	482 049	287,1%	699 335	416,6%	188 881	112,5%	675 236	58,1%	3,6%
Cash/cash equivalents at the year end:	**144 403**	**144 407**	**482 049**	**333,8%**	**699 335**	**484,3%**	**893 427**	**618,7%**	**893 427**	**618,7%**	**770 858**	**278,5%**	**15,9%**

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

Part 5: Creditor Age Analysis

	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	148	49,4%	12	3,9%	-	-	140	46,6%	300	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**148**	**49,4%**	**12**	**3,9%**	**-**	**-**	**140**	**46,6%**	**300**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**948 495**	**973 500**	**430 502**	**45,4%**	**390 961**	**41,2%**	**567 783**	**58,3%**	**1 389 246**	**142,7%**	**207 433**	**57,3%**	**173,7%**
Exchange Revenue													
Service charges - Electricity	246 628	250 631	57 870	23,5%	49 305	20,0%	53 903	21,5%	161 078	64,3%	48 801	61,3%	10,5%
Service charges - Water	78 691	78 691	32 727	41,6%	5 258	6,7%	15 466	19,7%	53 451	67,9%	16 990	57,1%	(9,0%)
Service charges - Waste Water Management	14 392	14 392	3 369	23,4%	3 227	22,4%	3 190	22,2%	9 786	68,0%	3 282	64,8%	(2,8%)
Service charges - Waste Management	15 318	18 318	4 120	26,9%	3 905	25,5%	3 777	20,6%	11 802	64,4%	3 763	71,5%	,4%
Sale of Goods and Rendering of Services	7 231	9 086	505	7,0%	575	8,0%	1 756	19,3%	2 836	31,2%	721	21,7%	143,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	165 255	16	-	204	,1%	219	,1%	440	,3%	544	,7%	(59,7%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	1 641	571	34,8%	546	33,2%	453	27,6%	1 570	95,6%	440	67,3%	3,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	431	70	8,7%	463	57,4%	58	13,4%	590	136,9%	307	69,0%	(81,2%)
Non-Exchange Revenue													
Property rates	128 920	138 920	279 860	217,1%	285 720	221,6%	295 729	212,9%	861 309	620,0%	28 374	53,1%	942,2%
Surcharges and Taxes	73 281	73 281	17 259	23,6%	16 379	22,4%	16 160	22,1%	49 798	68,0%	17 638	139,4%	(8,4%)
Fines, penalties and forfeits	2 235	2 235	335	15,0%	415	18,6%	424	19,0%	1 174	52,5%	1 020	64,6%	(58,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	161 007	8 161	5,1%	1	-	148 974	92,5%	157 136	97,6%	5 876	42,0%	2 435,3%
Interest Receivables	53 090	59 612	25 640	48,3%	24 964	47,0%	27 673	46,4%	78 277	131,3%	79 676	186,1%	(65,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**994 017**	**1 002 079**	**194 189**	**19,5%**	**231 445**	**23,3%**	**238 247**	**23,8%**	**663 880**	**66,3%**	**305 088**	**67,9%**	**(21,9%)**
Employee related costs	211 691	219 640	52 953	25,0%	54 189	25,6%	54 064	24,6%	161 206	73,4%	52 013	66,4%	3,9%
Remuneration of councillors	12 146	12 146	2 469	20,3%	2 454	20,2%	2 712	22,3%	7 636	62,9%	2 220	64,2%	22,2%
Bulk purchases - electricity	228 174	226 174	62 751	27,5%	53 675	23,5%	71 443	31,6%	187 869	83,1%	44 487	72,2%	60,6%
Inventory consumed	124 623	117 918	26 701	21,4%	24 833	19,9%	12 038	10,2%	63 572	53,9%	28 119	84,1%	(57,2%)
Debt impairment	89 408	61 908	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	53 279	56 591	-	-	14 567	27,3%	14 783	26,1%	29 350	51,9%	-	-	(100,0%)
Interest,Dividends and Rent on Land	50 000	60 000	17 681	35,4%	29 944	59,9%	41 492	69,2%	89 117	148,5%	26 128	204,9%	58,8%
Contracted services	128 878	144 932	17 141	13,3%	33 770	26,2%	30 910	21,3%	81 820	56,5%	27 903	77,6%	10,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	31 383	2 512	8,0%	283	,9%	-	-	2 795	8,9%	56 494	189,6%	(100,0%)
Operational Cost and Other Cost	64 224	71 387	11 981	18,7%	17 731	27,6%	10 804	15,1%	40 516	56,8%	8 584	64,1%	25,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	59 139	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(45 522)**	**(28 579)**	**236 314**		**159 516**		**329 536**		**725 366**		**(97 655)**		
Transfers and subsidies - capital (monetary allocations)	46 618	46 618	-	-	-	-	-	-	-	-	27 349	51,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	30 500	30 500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**725 366**		**(70 305)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**725 366**		**(70 305)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**725 366**		**(70 305)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31 596**	**48 539**	**236 314**		**159 516**		**329 536**		**725 366**		**(70 305)**		
				-		-		-		-		-	-

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	**65 245**	**64 495**	**5 883**	**9,0%**	**10 347**	**15,9%**	**8 270**	**12,8%**	**24 500**	**38,0%**	**10 428**	**56,3%**	**(20,7%)**
National Government	46 645	46 645	5 883	12,6%	6 182	13,3%	4 818	10,3%	16 882	36,2%	15 456	56,1%	(68,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 645**	**46 645**	**5 883**	**12,6%**	**6 182**	**13,3%**	**4 818**	**10,3%**	**16 882**	**36,2%**	**15 456**	**56,1%**	**(68,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 600	17 850	-	-	4 166	22,4%	3 452	19,3%	7 618	42,7%	(5 027)	57,0%	(168,7%)
Capital Expenditure Functional	**65 245**	**64 495**	**5 883**	**9,0%**	**10 347**	**15,9%**	**8 772**	**13,6%**	**25 002**	**38,8%**	**10 445**	**56,3%**	**(16,0%)**
Municipal governance and administration	**10 550**	**9 800**	**-**	**-**	**4 136**	**39,2%**	**2 739**	**27,9%**	**6 875**	**70,2%**	**4 118**	**81,4%**	**(33,5%)**
Executive and Council	350	350	-	-	-	-	-	-	-	-	157	78,4%	(100,0%)
Finance and administration	10 200	9 450	-	-	4 136	40,6%	2 739	29,0%	6 875	72,7%	3 962	81,5%	(30,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**500**	**500**	**-**	**-**	**-**	**-**	**555**	**111,1%**	**555**	**111,1%**	**17**	**85,9%**	**3 135,2%**
Community and Social Services	200	200	-	-	-	-	555	277,7%	555	277,7%	17	85,9%	3 135,2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 250**	**18 250**	**3 183**	**17,4%**	**5 136**	**28,1%**	**(96)**	**(,5%)**	**8 223**	**45,1%**	**1 544**	**70,4%**	**(106,2%)**
Planning and Development	550	550	-	-	30	5,4%	-	-	30	5,4%	50	50,1%	(100,0%)
Road Transport	17 700	17 700	3 183	18,0%	5 106	28,9%	(96)	(,5%)	8 193	46,3%	1 494	70,5%	(106,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 945**	**35 945**	**2 700**	**7,5%**	**1 075**	**3,0%**	**5 574**	**15,5%**	**9 349**	**26,0%**	**4 766**	**46,8%**	**17,0%**
Energy sources	5 000	5 000	-	-	-	-	1 831	36,6%	1 831	36,6%	293	188,2%	524,5%
Water Management	20 500	20 500	437	2,1%	485	2,4%	277	1,4%	1 199	5,8%	4 472	22,3%	(93,8%)
Waste Water Management	6 445	6 445	930	14,4%	590	9,2%	2 122	32,9%	3 642	56,5%	-	-	(100,0%)
Waste Management	4 000	4 000	1 333	33,3%	-	-	1 344	33,6%	2 677	66,9%	-	42,6%	(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	**917 681**	**1 056 589**	**144 728**	**15,8%**	**106 012**	**11,6%**	**259 368**	**24,5%**	**510 109**	**48,3%**	**136 335**	**52,0%**	**90,2%**
Property rates	236 078	230 652	33 025	14,0%	30 085	12,7%	29 793	12,9%	92 903	40,3%	29 986	53,4%	(,6%)

Service charges	450 169	314 129	85 841	19,1%	70 296	15,6%	75 539	24,0%	231 675	73,8%	93 661	65,1%	(19,3%)
Other revenue	23 809	79 316	21 044	88,4%	5 018	21,1%	75 557	95,3%	101 620	128,1%	5 383	67,5%	1 303,6%
Transfers and Subsidies - Operational	161 007	161 007	4 818	3,0%	613	,4%	78 478	48,7%	83 909	52,1%	3 461	22,2%	2 167,5%
Transfers and Subsidies - Capital	46 618	46 618	-	-	-	-	1	-	1	-	3 300	35,4%	(100,0%)
Interest	-	224 867	-	-	-	-	-	-	-	-	544	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(797 906)**	**(978 103)**	**(116 156)**	**14,6%**	**(108 523)**	**13,6%**	**(120 905)**	**12,4%**	**(345 584)**	**35,3%**	**(97 223)**	**50,2%**	**24,4%**
Suppliers and employees	(797 906)	(978 103)	(116 156)	14,6%	(108 523)	13,6%	(120 905)	12,4%	(345 584)	35,3%	(97 223)	50,2%	24,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**119 775**	**78 486**	**28 573**	**23,9%**	**(2 511)**	**(2,1%)**	**138 462**	**176,4%**	**164 524**	**209,6%**	**39 112**	**62,2%**	**254,0%**
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	**(65 245)**	**(64 495)**	**(9 047)**	**13,9%**	**(13 520)**	**20,7%**	**(7 851)**	**12,2%**	**(30 417)**	**47,2%**	**(10 495)**	**68,2%**	**(25,2%)**
Capital assets	(65 245)	(64 495)	(9 047)	13,9%	(13 520)	20,7%	(7 851)	12,2%	(30 417)	47,2%	(10 495)	68,2%	(25,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(65 245)**	**(64 495)**	**(9 047)**	**13,9%**	**(13 520)**	**20,7%**	**(7 851)**	**12,2%**	**(30 417)**	**47,2%**	**(10 495)**	**68,2%**	**(25,2%)**
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	**54 530**	**13 991**	**19 526**	**35,8%**	**(16 031)**	**(29,4%)**	**130 612**	**933,6%**	**134 107**	**958,6%**	**28 617**	**54,2%**	**356,4%**
Cash/cash equivalents at the year begin:	22 130	12 361	3 798	17,2%	31 888	144,1%	15 856	128,3%	3 798	30,7%	2 801	10,0%	466,1%
Cash/cash equivalents at the year end:	**76 659**	**26 352**	**31 888**	**41,6%**	**15 856**	**20,7%**	**146 468**	**555,8%**	**146 468**	**555,8%**	**28 746**	**37,7%**	**409,5%**

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	5 347	1,7%	4 024	1,2%	4 511	1,4%	308 637	95,7%	322 518	15,3%	8 685	2,7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 326	34,7%	1 772	3,6%	1 076	2,2%	29 723	59,6%	49 897	2,4%	17 458	35,0%	-	-
Receivables from Non-exchange Transactions - Property Rates	110 977	8,6%	95 835	7,5%	94 545	7,4%	982 590	76,5%	1 283 948	60,8%	6 745	,5%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 176	4,0%	607	2,0%	571	1,9%	27 249	92,1%	29 603	1,4%	1 264	4,3%	-	-
Receivables from Exchange Transactions - Waste Management	3 239	8,6%	935	2,5%	663	1,8%	32 901	87,2%	37 738	1,8%	1 535	4,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 792	3,3%	9 602	3,2%	9 334	3,1%	270 483	90,4%	299 212	14,2%	72 594	24,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	89 413	100,0%	89 418	4,2%	(557)	(,6%)	-	-
Total By Income Source	**147 859**	**7,0%**	**112 776**	**5,3%**	**110 702**	**5,2%**	**1 740 996**	**82,4%**	**2 112 333**	**100,0%**	**107 724**	**5,1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 736	11,1%	1 244	5,0%	1 172	4,7%	19 560	79,2%	24 713	1,2%	4 672	18,9%	-	-
Commercial	119 777	12,0%	91 841	9,2%	89 954	9,0%	696 110	69,8%	997 682	47,2%	34 004	3,4%	-	-
Households	25 346	2,3%	19 690	1,8%	19 576	1,8%	1 025 325	94,1%	1 089 938	51,6%	69 048	6,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**147 859**	**7,0%**	**112 776**	**5,3%**	**110 702**	**5,2%**	**1 740 996**	**82,4%**	**2 112 333**	**100,0%**	**107 724**	**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	25 842	2,1%	22 541	1,8%	44 985	3,7%	1 135 162	92,4%	1 228 530	66,4%
Bulk Water	4 419	2,2%	97	-	7 275	3,5%	193 307	94,3%	205 098	11,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 411	2,3%	3 636	,9%	1 004	,2%	401 789	96,6%	415 840	22,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**39 672**	**2,1%**	**26 274**	**1,4%**	**53 264**	**2,9%**	**1 730 258**	**93,6%**	**1 849 468**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**5 692 537**	**6 268 987**	**1 438 840**	**25,3%**	**1 382 586**	**24,3%**	**1 285 771**	**20,5%**	**4 107 197**	**65,5%**	**1 203 381**	**72,0%**	**6,8%**
Exchange Revenue													
Service charges - Electricity	2 319 235	2 469 235	496 218	21,4%	437 160	18,8%	384 236	15,6%	1 317 614	53,4%	380 858	59,2%	,9%
Service charges - Water	579 391	529 391	86 505	14,9%	102 548	17,7%	106 702	20,2%	295 754	55,9%	108 565	57,2%	(1,7%)
Service charges - Waste Water Management	178 860	163 860	33 727	18,9%	40 069	22,4%	39 602	24,2%	113 398	69,2%	37 956	66,4%	4,3%
Service charges - Waste Management	224 491	264 766	54 493	24,3%	53 743	23,9%	53 966	20,4%	162 202	61,3%	44 750	62,6%	20,6%
Sale of Goods and Rendering of Services	21 863	5 900	4 865	22,3%	6 480	29,6%	5 688	96,4%	17 032	288,7%	5 133	74,8%	10,8%
Agency services	3 163	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	496 751	91 735	24,0%	97 399	25,5%	100 903	20,3%	290 037	58,4%	97 273	76,5%	3,7%
Interest earned from Current and Non Current Assets	9 882	9 882	456	4,6%	-	-	3 237	32,8%	3 693	37,4%	-	-	(100,0%)
Dividends	6 439	4 081	803	12,5%	898	13,9%	1 115	27,3%	2 815	69,0%	1 627	74,7%	(31,5%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	30 229	5 574	28,2%	8 790	44,4%	5 592	18,5%	19 956	66,0%	5 196	77,4%	7,6%
Licences or permits	354	421	46	13,0%	137	38,8%	189	44,9%	372	88,4%	162	98,9%	16,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55 684	15 026	(3 402)	(6,1%)	1 993	3,6%	3 614	24,1%	2 205	14,7%	134 635	261,7%	(97,3%)
Non-Exchange Revenue													
Property rates	1 111 596	1 448 396	362 709	32,6%	361 489	32,5%	374 226	25,8%	1 098 424	75,8%	346 818	93,3%	7,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	25 554	1 177	4,6%	826	3,2%	949	3,7%	2 951	11,5%	2 673	60,6%	(64,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	682 350	271 309	41,1%	232 719	35,3%	167 401	24,5%	671 429	98,4%	9 517	77,0%	1 659,0%
Interest Receivables	94 156	122 102	32 101	34,1%	35 529	37,7%	38 351	31,4%	105 982	86,8%	28 219	81,3%	35,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 043	526	-	2 806	-	-	-	3 332	319,4%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 663 183**	**6 500 288**	**1 342 645**	**23,7%**	**1 213 468**	**21,4%**	**1 191 161**	**18,3%**	**3 747 275**	**57,6%**	**886 040**	**62,2%**	**34,4%**
Employee related costs	1 226 472	1 226 472	282 991	23,1%	291 562	23,8%	286 336	23,3%	860 889	70,2%	269 048	69,2%	6,4%
Remuneration of councillors	37 681	37 681	8 650	23,0%	8 671	23,0%	9 658	25,6%	26 978	71,6%	9 258	73,7%	4,3%
Bulk purchases - electricity	1 741 131	1 941 131	705 977	40,5%	319 130	18,3%	408 179	21,0%	1 433 286	73,8%	274 901	80,8%	48,5%
Inventory consumed	266 263	288 525	38 577	14,5%	69 326	26,0%	82 491	28,6%	190 394	66,0%	77 442	71,0%	6,5%
Debt impairment	801 514	1 118 514	50	-	-	-	-	-	50	-	-	-	-
Depreciation, Amortisation and Impairment	325 371	306 571	-	-	129 617	39,8%	-	-	129 617	42,3%	-	80,6%	-
Interest,Dividends and Rent on Land	193 008	280 053	83 164	43,1%	79 331	41,1%	129 493	46,2%	291 988	104,3%	56 006	86,5%	131,2%
Contracted services	719 018	904 899	141 306	19,7%	272 416	37,9%	244 584	27,0%	658 306	72,7%	171 227	66,3%	42,8%
Transfers and subsidies	9 893	34 893	301	3,0%	633	6,4%	683	2,0%	1 617	4,6%	169	4,2%	305,0%
Irrecoverable debts written off	135 214	118 214	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	206 575	238 334	80 229	38,8%	40 117	19,4%	29 738	12,5%	150 084	63,0%	27 989	67,2%	6,2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	5 000	1 400	134,2%	2 665	255,5%	-	-	4 064	81,3%	0	6,7%	(100,0%)
Surplus/(Deficit)	**29 355**	**(231 300)**	**96 195**		**169 117**		**94 610**		**359 923**		**317 341**		
Transfers and subsidies - capital (monetary allocations)	221 702	216 702	32 888	14,8%	60 273	27,2%	29 626	13,7%	122 787	56,7%	14 130	49,8%	109,7%
Transfers and subsidies - capital (in-kind)	11 000	16 000	-	-	-	-	-	-	-	-	-	3,7%	-
Surplus/(Deficit) after capital transfers and contributions	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262 057**	**1 402**	**129 084**		**229 391**		**124 235**		**482 710**		**331 472**		
				-		-		-		-		-	-

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	**241 252**	**236 686**	**28 296**	**11,7%**	**53 757**	**22,3%**	**36 541**	**15,4%**	**118 594**	**50,1%**	**11 823**	**42,5%**	**209,1%**
National Government	221 702	216 702	28 117	12,7%	51 995	23,5%	25 962	12,0%	106 074	48,9%	11 367	42,2%	128,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221 702**	**216 702**	**28 117**	**12,7%**	**51 995**	**23,5%**	**25 962**	**12,0%**	**106 074**	**48,9%**	**11 367**	**42,2%**	**128,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	19 983	178	,9%	1 762	9,0%	10 579	52,9%	12 520	62,7%	456	48,4%	2 218,4%
Capital Expenditure Functional	**241 252**	**236 686**	**28 296**	**11,7%**	**53 757**	**22,3%**	**36 541**	**15,4%**	**118 594**	**50,1%**	**11 823**	**42,5%**	**209,1%**
Municipal governance and administration	**17 850**	**19 050**	**58**	**,3%**	**1 911**	**10,7%**	**10 531**	**55,3%**	**12 500**	**65,6%**	**266**	**58,8%**	**3 858,9%**
Executive and Council	100	100	29	28,5%	-	-	66	65,5%	94	94,0%	-	79,3%	(100,0%)
Finance and administration	17 750	18 950	30	,2%	1 911	10,8%	10 465	55,2%	12 406	65,5%	266	58,4%	3 834,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**120**	**40,0%**	**-**	**-**	**27**	**9,1%**	**147**	**49,1%**	**-**	**12,5%**	**(100,0%)**
Community and Social Services	200	200	120	60,0%	-	-	21	10,6%	141	70,6%	-	79,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	6	6,2%	6	6,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 700**	**11 433**	**2 028**	**12,9%**	**2 173**	**13,8%**	**430**	**3,8%**	**4 630**	**40,5%**	**1 485**	**22,4%**	**(71,1%)**
Planning and Development	100	100	-	-	-	-	8	8,0%	8	8,0%	112	43,1%	(92,9%)
Road Transport	15 000	10 000	2 028	13,5%	1 643	11,0%	422	4,2%	4 093	40,9%	1 373	22,7%	(69,3%)
Environmental Protection	600	1 333	-	-	530	88,3%	-	-	530	39,7%	-	-	-
Trading Services	**207 402**	**205 902**	**26 089**	**12,6%**	**49 673**	**24,0%**	**25 554**	**12,4%**	**101 316**	**49,2%**	**10 072**	**45,1%**	**153,7%**
Energy sources	30 731	30 731	-	-	13 151	42,8%	3 930	12,8%	17 081	55,6%	111	39,4%	3 441,2%
Water Management	80 594	100 554	14 619	18,1%	16 186	20,1%	23 143	23,0%	53 949	53,7%	2 203	47,4%	950,7%
Waste Water Management	93 977	74 018	11 470	12,2%	20 335	21,6%	(1 533)	(2,1%)	30 273	40,9%	7 680	45,1%	(120,0%)
Waste Management	2 100	600	-	-	-	-	13	2,2%	13	2,2%	78	58,0%	(83,1%)
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	**4 063 259**	**4 413 102**	**1 063 245**	**26,2%**	**930 507**	**22,9%**	**898 816**	**20,4%**	**2 892 567**	**65,5%**	**806 523**	**60,6%**	**11,4%**
Property rates	778 117	1 013 877	145 875	18,7%	136 963	17,6%	144 138	14,2%	426 976	42,1%	129 378	51,9%	11,4%

Service charges	2 311 384	2 399 077	517 517	22,4%	465 861	20,2%	443 226	18,5%	1 426 604	59,5%	411 575	60,0%	7,7%
Other revenue	75 767	87 132	26 536	35,0%	28 109	37,1%	24 548	28,2%	79 193	90,9%	180 448	37,9%	(86,4%)
Transfers and Subsidies - Operational	659 968	682 350	300 530	45,5%	240 767	36,5%	194 999	28,6%	736 296	107,9%	47 934	85,5%	306,8%
Transfers and Subsidies - Capital	221 702	216 702	72 162	32,5%	58 734	26,5%	88 624	40,9%	219 520	101,3%	37 152	93,6%	138,5%
Interest	16 321	13 963	456	2,8%	-	-	3 237	23,2%	3 693	26,4%	-	-	(100,0%)
Dividends	-	-	170	-	72	-	43	-	285	-	36	-	20,0%
Payments	**(4 401 084)**	**(4 956 952)**	**(854 428)**	**19,4%**	**(719 440)**	**16,3%**	**(649 455)**	**13,1%**	**(2 223 324)**	**44,9%**	**(586 616)**	**48,8%**	**10,7%**
Suppliers and employees	(4 198 183)	(4 642 006)	(854 428)	20,4%	(719 440)	17,1%	(649 455)	14,0%	(2 223 324)	47,9%	(586 616)	51,1%	10,7%
Finance charges	(193 008)	(280 053)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(9 893)	(34 893)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(337 825)**	**(543 850)**	**208 817**	**(61,8%)**	**211 066**	**(62,5%)**	**249 360**	**(45,9%)**	**669 244**	**(123,1%)**	**219 906**	**265,8%**	**13,4%**
Cash Flow from Investing Activities													
Receipts	**594 000**	**806 840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	806 840	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(241 252)**	**(241 686)**	**(62 964)**	**26,1%**	**(56 773)**	**23,5%**	**(42 368)**	**17,5%**	**(162 106)**	**67,1%**	**(25 015)**	**57,9%**	**69,4%**
Capital assets	(241 252)	(241 686)	(62 964)	26,1%	(56 773)	23,5%	(42 368)	17,5%	(162 106)	67,1%	(25 015)	57,9%	69,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**352 748**	**565 154**	**(62 964)**	**(17,8%)**	**(56 773)**	**(16,1%)**	**(42 368)**	**(7,5%)**	**(162 106)**	**(28,7%)**	**(25 015)**	**57,9%**	**69,4%**
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	**14 923**	**21 304**	**145 853**	**977,4%**	**154 293**	**1 033,9%**	**206 992**	**971,6%**	**507 138**	**2 380,5%**	**194 891**	**1 600,4%**	**6,2%**
Cash/cash equivalents at the year begin:	45 535	45 535	105 882	232,5%	251 735	552,8%	406 028	891,7%	105 882	232,5%	377 008	318,0%	7,7%
Cash/cash equivalents at the year end:	**60 458**	**66 839**	**251 735**	**416,4%**	**406 028**	**671,6%**	**613 020**	**917,2%**	**613 020**	**917,2%**	**571 899**	**1 190,5%**	**7,2%**

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	37 408	1,6%	30 283	1,3%	23 605	1,0%	2 258 190	96,1%	2 349 486	18,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 798	3,8%	64 927	2,4%	61 595	2,3%	2 451 971	91,4%	2 681 290	21,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	116 894	4,7%	85 324	3,4%	81 150	3,2%	2 217 287	88,7%	2 500 654	19,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 853	1,7%	10 363	1,2%	8 770	1,1%	800 990	96,0%	833 976	6,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 352	2,4%	14 818	2,0%	14 073	1,9%	706 803	93,7%	754 046	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 839	100,0%	2 839	-	-	-	-	-
Interest on Arrear Debtor Accounts	48 835	2,6%	47 889	2,5%	47 016	2,5%	1 741 060	92,4%	1 884 800	14,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	229	-	106	-	130	-	1 614 882	100,0%	1 615 347	12,8%	-	-	-	-
Total By Income Source	**338 368**	**2,7%**	**253 711**	**2,0%**	**236 339**	**1,9%**	**11 794 021**	**93,4%**	**12 622 439**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 396	7,0%	9 392	4,6%	7 897	3,8%	174 630	84,6%	206 315	1,6%	-	-	-	-
Commercial	216 509	2,1%	188 211	1,8%	173 902	1,7%	9 742 478	94,4%	10 321 099	81,8%	-	-	-	-
Households	107 462	5,1%	56 109	2,7%	54 539	2,6%	1 876 914	89,6%	2 095 024	16,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**338 368**	**2,7%**	**253 711**	**2,0%**	**236 339**	**1,9%**	**11 794 021**	**93,4%**	**12 622 439**	**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 Humphry Sizwe Mayisela	013 690 6208
Chief Financial Officer	Mr Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**2 740 944**	**2 757 933**	**730 592**	**26,7%**	**665 630**	**24,3%**	**635 287**	**23,0%**	**2 031 509**	**73,7%**	**508 094**	**72,3%**	**25,0%**
Exchange Revenue													
Service charges - Electricity	1 069 967	1 069 967	281 114	26,3%	248 578	23,2%	241 775	22,6%	771 468	72,1%	216 395	76,1%	11,7%
Service charges - Water	140 587	140 587	19 587	13,9%	32 232	22,9%	31 073	22,1%	82 892	59,0%	30 411	74,8%	2,2%
Service charges - Waste Water Management	117 311	117 311	29 351	25,0%	28 869	24,6%	29 205	24,9%	87 425	74,5%	27 450	76,2%	6,4%
Service charges - Waste Management	133 093	133 093	33 191	24,9%	33 165	24,9%	32 965	24,8%	99 321	74,6%	31 546	76,5%	4,5%
Sale of Goods and Rendering of Services	8 914	8 914	1 689	19,0%	3 021	33,9%	2 242	25,2%	6 953	78,0%	1 584	68,3%	41,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	18 973	3 729	16,2%	3 911	17,0%	4 075	21,5%	11 715	61,7%	3 556	85,8%	14,6%
Interest earned from Current and Non Current Assets	9 405	6 405	1 004	10,7%	421	4,5%	1 895	29,6%	3 321	51,8%	673	49,5%	181,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	21 601	5 637	27,4%	5 553	27,0%	5 429	25,1%	16 618	76,9%	5 037	76,6%	7,8%
Rental from Fixed Assets	1 646	1 646	922	56,0%	862	52,4%	634	38,5%	2 418	146,9%	665	112,8%	(4,7%)
Licences or permits	469	469	95	20,3%	107	22,9%	69	14,8%	272	57,9%	84	29,9%	(17,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 072	1 072	240	22,3%	(2 936)	(273,8%)	260	24,2%	(2 437)	(227,2%)	944	141,0%	(72,5%)
Operational Revenue	74 342	76 153	4 416	5,9%	2 247	3,0%	6 518	8,6%	13 181	17,3%	14 457	19,5%	(54,9%)
Non-Exchange Revenue													
Property rates	677 734	689 734	172 526	25,5%	175 821	25,9%	175 984	25,5%	524 332	76,0%	168 503	76,9%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	30 106	2 242	8,6%	1 909	7,3%	3 727	12,4%	7 877	26,2%	1 597	35,4%	133,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	384 595	157 634	41,1%	126 503	32,9%	96 325	25,0%	380 462	98,9%	2 114	75,0%	4 457,0%
Interest Receivables	8 959	8 959	1 538	17,2%	3 553	39,7%	3 817	42,6%	8 908	99,4%	3 078	100,3%	24,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 812	8 812	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	15 660	30 660	-	-	1 813	11,6%	(1 813)	(5,9%)	-	-	-	-	(100,0%)
Other Gains	19 314	8 874	15 676	81,2%	-	-	1 107	12,5%	16 784	189,1%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 516 131**	**2 790 601**	**635 476**	**25,3%**	**619 689**	**24,6%**	**625 280**	**22,4%**	**1 880 445**	**67,4%**	**648 782**	**68,4%**	**(3,6%)**
Employee related costs	889 734	871 604	212 084	23,8%	220 702	24,8%	217 342	24,9%	650 128	74,6%	204 566	74,0%	6,2%
Remuneration of councillors	34 861	33 361	7 297	20,9%	7 304	21,0%	8 794	26,4%	23 396	70,1%	7 477	69,9%	17,6%
Bulk purchases - electricity	877 856	877 856	202 870	23,1%	164 887	18,8%	228 679	26,0%	596 436	67,9%	225 962	75,3%	1,2%
Inventory consumed	95 861	94 383	26 227	27,4%	20 934	21,8%	17 681	18,7%	64 842	68,7%	14 694	74,0%	20,3%
Debt impairment	(241 935)	21 869	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	270 364	294 355	62 311	23,0%	62 311	23,0%	62 311	21,2%	186 934	63,5%	60 392	69,2%	3,2%
Interest,Dividends and Rent on Land	105 408	105 408	-	-	45 407	43,1%	847	,8%	46 255	43,9%	48 917	38,7%	(98,3%)
Contracted services	233 455	250 466	59 133	25,3%	55 901	23,9%	54 534	21,8%	169 568	67,7%	58 822	63,1%	(7,3%)
Transfers and subsidies	4 488	4 488	80	1,8%	1 110	24,7%	109	2,4%	1 299	28,9%	519	57,8%	(79,0%)
Irrecoverable debts written off	20 618	20 618	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	220 764	211 536	55 064	24,9%	41 132	18,6%	29 310	13,9%	125 507	59,3%	27 433	61,6%	6,8%
Disposal of Fixed and Intangible Assets	2 088	2 088	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 569	2 569	10 409	405,1%	-	-	5 672	220,8%	16 080	625,9%	-	,7%	(100,0%)
Surplus/(Deficit)	**224 813**	**(32 668)**	**95 117**		**45 941**		**10 007**		**151 065**		**(140 688)**		
Transfers and subsidies - capital (monetary allocations)	89 600	113 368	5 529	6,2%	57 336	64,0%	8 279	7,3%	71 144	62,8%	7 228	50,8%	14,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**222 209**		**(133 460)**		
				-		-		-		-		-	-

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	**119 790**	**168 955**	**9 260**	**7,7%**	**69 436**	**58,0%**	**22 044**	**13,0%**	**100 740**	**59,6%**	**14 052**	**43,8%**	**56,9%**
National Government	89 073	108 137	9 215	10,3%	53 668	60,3%	16 511	15,3%	79 394	73,4%	7 228	50,8%	128,4%
Provincial Government	-	4 921	-	-	-	-	327	6,6%	327	6,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 073**	**113 058**	**9 215**	**10,3%**	**53 668**	**60,3%**	**16 837**	**14,9%**	**79 720**	**70,5%**	**7 228**	**50,8%**	**132,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 717	55 897	44	,1%	15 769	51,3%	5 207	9,3%	21 020	37,6%	6 824	25,6%	(23,7%)
Capital Expenditure Functional	**119 790**	**168 955**	**9 260**	**7,7%**	**69 436**	**58,0%**	**22 044**	**13,0%**	**100 740**	**59,6%**	**14 052**	**43,8%**	**56,9%**
Municipal governance and administration	**12 717**	**15 942**	**44**	**,3%**	**8 007**	**63,0%**	**1 526**	**9,6%**	**9 577**	**60,1%**	**59**	**1,0%**	**2 466,1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 717	15 942	44	,3%	8 007	63,0%	1 526	9,6%	9 577	60,1%	59	1,0%	2 466,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 900**	**3 900**	**275**	**4,0%**	**1 400**	**20,3%**	**981**	**25,2%**	**2 657**	**68,1%**	**-**	**91,0%**	**(100,0%)**
Community and Social Services	3 500	-	-	-	-	-	-	-	-	-	-	93,4%	-
Sport And Recreation	3 400	3 900	275	8,1%	1 400	41,2%	981	25,2%	2 657	68,1%	-	72,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 900**	**16 900**	**2 533**	**15,0%**	**9 730**	**57,6%**	**-**	**-**	**12 264**	**72,6%**	**717**	**76,1%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 900	16 900	2 533	15,0%	9 730	57,6%	-	-	12 264	72,6%	717	76,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 273**	**132 213**	**6 407**	**7,7%**	**50 299**	**60,4%**	**19 537**	**14,8%**	**76 243**	**57,7%**	**13 276**	**39,5%**	**47,2%**
Energy sources	24 877	49 035	607	2,4%	13 836	55,6%	6 729	13,7%	21 171	43,2%	7 046	31,2%	(4,5%)
Water Management	35 596	55 678	2 244	6,3%	27 231	76,5%	10 165	18,3%	39 640	71,2%	3 429	34,1%	196,4%
Waste Water Management	19 800	24 500	3 556	18,0%	9 232	46,6%	2 644	10,8%	15 432	63,0%	2 801	68,5%	(5,6%)
Waste Management	3 000	3 000	-	-	-	-	-	-	-	-	-	51,4%	-
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	**3 381 084**	**2 983 786**	**617 340**	**18,3%**	**509 164**	**15,1%**	**486 842**	**16,3%**	**1 613 346**	**54,1%**	**340 266**	**52,8%**	**43,1%**
Property rates	643 848	655 248	76 139	11,8%	76 222	11,8%	75 038	11,5%	227 399	34,7%	73 364	33,9%	2,3%

Service charges	2 103 573	1 666 513	219 393	10,4%	209 710	10,0%	196 725	11,8%	625 828	37,6%	179 421	33,9%	9,6%
Other revenue	120 345	131 122	92 743	77,1%	24 787	20,6%	28 088	21,4%	145 618	111,1%	4 163	216,6%	574,8%
Transfers and Subsidies - Operational	383 978	384 595	205 650	53,6%	173 797	45,3%	139 934	36,4%	519 381	135,0%	44 770	111,1%	212,6%
Transfers and Subsidies - Capital	89 600	113 368	23 085	25,8%	24 227	27,0%	46 682	41,2%	93 993	82,9%	37 885	84,5%	23,2%
Interest	39 740	32 940	331	,8%	421	1,1%	375	1,1%	1 127	3,4%	664	10,8%	(43,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 655 800)**	**(2 645 764)**	**(514 873)**	**19,4%**	**(647 608)**	**24,4%**	**(457 317)**	**17,3%**	**(1 619 798)**	**61,2%**	**(454 277)**	**57,9%**	**,7%**
Suppliers and employees	(2 546 134)	(2 536 098)	(514 873)	20,2%	(647 608)	25,4%	(457 317)	18,0%	(1 619 798)	63,9%	(454 277)	60,8%	,7%
Finance charges	(105 408)	(105 408)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 258)	(4 258)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**725 283**	**338 022**	**102 468**	**14,1%**	**(138 445)**	**(19,1%)**	**29 524**	**8,7%**	**(6 452)**	**(1,9%)**	**(114 011)**	**17,6%**	**(125,9%)**
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	**(126 261)**	**(179 543)**	**(33 908)**	**26,9%**	**(68 968)**	**54,6%**	**(21 106)**	**11,8%**	**(123 982)**	**69,1%**	**(27 431)**	**69,1%**	**(23,1%)**
Capital assets	(126 261)	(179 543)	(33 908)	26,9%	(68 968)	54,6%	(21 106)	11,8%	(123 982)	69,1%	(27 431)	69,1%	(23,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 261)**	**(179 543)**	**(33 908)**	**26,9%**	**(68 968)**	**54,6%**	**(21 106)**	**11,8%**	**(123 982)**	**69,1%**	**(27 431)**	**69,1%**	**(23,1%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 498)**	**(43 498)**	-	-	**(20 678)**	**47,5%**	-	-	**(20 678)**	**47,5%**	**48 932**	**13,6%**	**(100,0%)**
Repayment of borrowing	(43 498)	(43 498)	-	-	(20 678)	47,5%	-	-	(20 678)	47,5%	48 932	13,6%	(100,0%)
Net Cash from/(used) Financing Activities	**(43 498)**	**(43 498)**	-	-	**(20 678)**	**47,5%**	-	-	**(20 678)**	**47,5%**	**48 932**	**13,6%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**555 524**	**114 981**	**68 560**	**12,3%**	**(228 091)**	**(41,1%)**	**8 418**	**7,3%**	**(151 113)**	**(131,4%)**	**(92 510)**	**(4 068,1%)**	**(109,1%)**
Cash/cash equivalents at the year begin:	47 606	47 606	32 123	67,5%	98 479	206,9%	(129 612)	(272,3%)	32 123	67,5%	(7 294)	3,7%	1 677,1%
Cash/cash equivalents at the year end:	**603 131**	**162 587**	**98 479**	**16,3%**	**(129 612)**	**(21,5%)**	**(121 194)**	**(74,5%)**	**(121 194)**	**(74,5%)**	**(99 803)**	**(77,3%)**	**21,4%**

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	10 478	15,0%	3 683	5,3%	3 140	4,5%	52 454	75,2%	69 754	10,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 483	28,0%	6 254	4,9%	8 979	7,1%	76 051	60,0%	126 766	18,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 479	17,8%	14 289	5,9%	12 547	5,1%	173 727	71,2%	244 042	35,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 471	14,4%	3 144	5,4%	2 558	4,4%	44 583	75,9%	58 756	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 177	14,3%	2 894	4,5%	2 282	3,6%	49 709	77,6%	64 062	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	63	77,8%	18	22,2%	80	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 835	4,0%	2 671	3,8%	2 663	3,8%	61 931	88,3%	70 100	10,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 191	9,2%	2 401	5,3%	584	1,3%	38 207	84,2%	45 383	6,7%	-	-	-	-
Total By Income Source	**114 115**	**16,8%**	**35 335**	**5,2%**	**32 815**	**4,8%**	**496 678**	**73,2%**	**678 943**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 885	12,8%	4 839	9,0%	4 747	8,9%	37 160	69,3%	53 632	7,9%	-	-	-	-
Commercial	58 203	20,3%	15 296	5,3%	15 976	5,6%	197 144	68,8%	286 619	42,2%	-	-	-	-
Households	49 027	14,5%	15 199	4,5%	12 092	3,6%	262 374	77,5%	338 692	49,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**114 115**	**16,8%**	**35 335**	**5,2%**	**32 815**	**4,8%**	**496 678**	**73,2%**	**678 943**	**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	-	-	-	-	-	-	30	100,0%	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 047	52,8%	677	1,1%	137	,2%	27 834	45,9%	60 695	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 047**	**52,8%**	**677**	**1,1%**	**137**	**,2%**	**27 863**	**45,9%**	**60 725**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**415 535**	**576 685**	**85 496**	**20,6%**	**73 875**	**17,8%**	**108 016**	**18,7%**	**267 387**	**46,4%**	**55 498**	**52,7%**	**94,6%**
Exchange Revenue													
Service charges - Electricity	116 896	83 580	12 634	10,8%	20 555	17,6%	23 138	27,7%	56 326	67,4%	8 500	50,4%	172,2%
Service charges - Water	22 029	22 029	2 608	11,8%	5 369	24,4%	5 908	26,8%	13 885	63,0%	10 198	76,9%	(42,1%)
Service charges - Waste Water Management	14 673	14 673	2 415	16,5%	3 625	24,7%	3 620	24,7%	9 661	65,8%	3 535	66,8%	2,4%
Service charges - Waste Management	12 779	12 779	1 973	15,4%	2 964	23,2%	2 985	23,4%	7 923	62,0%	2 879	63,1%	3,7%
Sale of Goods and Rendering of Services	1 138	604	41	3,6%	62	5,5%	51	8,5%	154	25,4%	143	44,4%	(64,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 930	17 248	2 866	14,4%	4 343	21,8%	4 450	25,8%	11 659	67,6%	4 840	66,3%	(8,1%)
Interest earned from Current and Non Current Assets	2 053	2 329	402	19,6%	509	24,8%	643	27,6%	1 554	66,7%	290	52,3%	121,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	-	-	-	-	-	8	58,3%	(100,0%)
Rental from Fixed Assets	2 303	545	99	4,3%	120	5,2%	35	6,4%	254	46,7%	187	64,9%	(81,4%)
Licences or permits	16	16	0	2,4%	9	55,3%	2	11,2%	11	68,9%	2	311,9%	(8,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	179	32	2,4%	25	1,8%	32	17,7%	89	49,7%	21	42,2%	54,3%
Non-Exchange Revenue													
Property rates	93 165	116 375	18 474	19,8%	26 999	29,0%	26 896	23,1%	72 369	62,2%	17 906	55,8%	50,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 037	172 078	3	-	(39)	(,1%)	-	-	(36)	-	3 880	63,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 119	103 788	40 844	39,6%	4 617	4,5%	35 182	33,9%	80 643	77,7%	360	36,0%	9 681,9%
Interest Receivables	-	18 506	3 103	-	4 717	-	5 075	27,4%	12 894	69,7%	2 748	-	84,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	11 955	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**522 753**	**665 177**	**93 414**	**17,9%**	**121 046**	**23,2%**	**195 876**	**29,4%**	**410 336**	**61,7%**	**77 164**	**40,7%**	**153,8%**
Employee related costs	139 009	139 009	24 195	17,4%	50 545	36,4%	111 267	80,0%	186 006	133,8%	17 924	59,5%	520,8%
Remuneration of councillors	8 602	8 602	1 620	18,8%	4 641	54,0%	216	2,5%	6 477	75,3%	778	53,8%	(72,3%)
Bulk purchases - electricity	108 147	108 147	24 375	22,5%	16 949	15,7%	31 602	29,2%	72 926	67,4%	28 845	77,2%	9,6%
Inventory consumed	10 782	9 406	1 390	12,9%	1 199	11,1%	3 054	32,5%	5 643	60,0%	2 688	33,6%	13,6%
Debt impairment	102 307	119 714	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	79 808	79 808	10 905	13,7%	16 400	20,5%	16 494	20,7%	43 798	54,9%	5 025	27,4%	228,3%
Interest,Dividends and Rent on Land	10 920	21 840	4 574	41,9%	5 058	46,3%	10 990	50,3%	20 622	94,4%	6 613	65,2%	66,2%
Contracted services	32 036	57 825	4 415	13,8%	17 946	56,0%	2 666	4,6%	25 027	43,3%	10 105	44,4%	(73,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	36 677	18 339	-	-	-	-	-	18 339	50,0%	272	71,6%	(100,0%)
Operational Cost and Other Cost	31 142	40 198	3 601	11,6%	8 309	26,7%	19 587	48,7%	31 497	78,4%	4 914	56,9%	298,6%
Disposal of Fixed and Intangible Assets	-	37 852	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	6 098	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(107 218)**	**(88 491)**	**(7 918)**		**(47 171)**		**(87 860)**		**(142 949)**		**(21 666)**		
Transfers and subsidies - capital (monetary allocations)	60 387	66 947	12 499	20,7%	19 157	31,7%	15 011	22,4%	46 667	69,7%	1 274	55,0%	1 078,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**(96 282)**		**(20 393)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**(96 282)**		**(20 393)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**(96 282)**		**(20 393)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(46 831)**	**(21 544)**	**4 581**		**(28 013)**		**(72 849)**		**(96 282)**		**(20 393)**		
				-		-		-		-		-	-

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	**59 118**	**80 423**	**19 982**	**33,8%**	**23 822**	**40,3%**	**6 146**	**7,6%**	**49 950**	**62,1%**	**4 705**	**53,8%**	**30,6%**
National Government	58 818	79 253	17 515	29,8%	22 205	37,8%	2 701	3,4%	42 421	53,5%	4 705	53,8%	(42,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 818**	**79 253**	**17 515**	**29,8%**	**22 205**	**37,8%**	**2 701**	**3,4%**	**42 421**	**53,5%**	**4 705**	**53,8%**	**(42,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	1 170	2 467	822,3%	1 617	539,0%	3 446	294,5%	7 529	643,5%	-	46,9%	(100,0%)
Capital Expenditure Functional	**59 118**	**80 423**	**21 071**	**35,6%**	**25 514**	**43,2%**	**6 146**	**7,6%**	**52 731**	**65,6%**	**5 497**	**54,9%**	**11,8%**
Municipal governance and administration	**300**	**420**	**56**	**18,6%**	**240**	**80,2%**	**-**	**-**	**296**	**70,5%**	**-**	**46,9%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	420	56	18,6%	240	80,2%	-	-	296	70,5%	-	46,9%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**10 150**	**7 008**	**-**	**3 728**	**-**	**4 207**	**41,5%**	**14 943**	**147,2%**	**-**	**86,9%**	**(100,0%)**
Community and Social Services	-	10 000	4 597	-	2 351	-	762	7,6%	7 710	77,1%	-	86,9%	(100,0%)
Sport And Recreation	-	150	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	2 411	-	1 377	-	3 446	-	7 233	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 000**	**11 227**	**6 996**	**35,0%**	**(6 162)**	**(30,8%)**	**55**	**,5%**	**889**	**7,9%**	**-**	**52,6%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 000	11 227	6 996	35,0%	(6 162)	(30,8%)	55	,5%	889	7,9%	-	52,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 818**	**58 626**	**7 011**	**18,1%**	**27 708**	**71,4%**	**1 884**	**3,2%**	**36 603**	**62,4%**	**5 497**	**49,3%**	**(65,7%)**
Energy sources	9 000	9 600	-	-	4 251	47,2%	1 333	13,9%	5 584	58,2%	-	-	(100,0%)
Water Management	29 818	20 000	4 725	15,8%	8 026	26,9%	(159)	(,8%)	12 592	63,0%	775	30,8%	(120,5%)
Waste Water Management	-	29 026	2 286	-	15 431	-	710	2,4%	18 427	63,5%	4 722	83,3%	(85,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
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	**416 337**	**405 424**	**103 998**	**25,0%**	**41 643**	**10,0%**	**121 035**	**29,9%**	**266 676**	**65,8%**	**40 373**	**46,3%**	**199,8%**
Property rates	65 216	87 282	10 076	15,4%	13 945	21,4%	14 624	16,8%	38 644	44,3%	10 419	37,5%	40,4%

Service charges	132 206	99 795	19 586	14,8%	25 494	19,3%	27 662	27,7%	72 742	72,9%	23 146	59,0%	19,5%
Other revenue	51 362	44 925	2 190	4,3%	1 465	2,9%	1 821	4,1%	5 476	12,2%	5 760	120,7%	(68,4%)
Transfers and Subsidies - Operational	103 119	103 788	40 351	39,1%	0	-	50 319	48,5%	90 671	87,4%	431	36,9%	11 580,9%
Transfers and Subsidies - Capital	60 387	66 947	31 536	52,2%	212	,4%	25 977	38,8%	57 725	86,2%	193	26,2%	13 390,2%
Interest	4 046	2 686	259	6,4%	527	13,0%	633	23,6%	1 419	52,8%	424	48,8%	49,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(340 638)**	**(385 027)**	**(3 751)**	**1,1%**	**(127 396)**	**37,4%**	**107 280**	**(27,9%)**	**(23 868)**	**6,2%**	**(22 790)**	**24,5%**	**(570,7%)**
Suppliers and employees	(340 638)	(385 027)	(3 751)	1,1%	(127 396)	37,4%	107 280	(27,9%)	(23 868)	6,2%	(22 790)	25,9%	(570,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75 698**	**20 396**	**100 247**	**132,4%**	**(85 753)**	**(113,3%)**	**228 315**	**1 119,4%**	**242 808**	**1 190,5%**	**17 583**	**681,0%**	**1 198,5%**
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	**(59 118)**	**(80 423)**	**(17 772)**	**30,1%**	**(26 550)**	**44,9%**	**(8 133)**	**10,1%**	**(52 455)**	**65,2%**	**(5 287)**	**67,1%**	**53,8%**
Capital assets	(59 118)	(80 423)	(17 772)	30,1%	(26 550)	44,9%	(8 133)	10,1%	(52 455)	65,2%	(5 287)	67,1%	53,8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 118)**	**(80 423)**	**(17 772)**	**30,1%**	**(26 550)**	**44,9%**	**(8 133)**	**10,1%**	**(52 455)**	**65,2%**	**(5 287)**	**67,1%**	**53,8%**
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	**16 581**	**(60 027)**	**82 475**	**497,4%**	**(112 304)**	**(677,3%)**	**220 182**	**(366,8%)**	**190 353**	**(317,1%)**	**12 295**	**(59,5%)**	**1 690,8%**
Cash/cash equivalents at the year begin:	6 053	67 193	-	-	82 475	1 362,6%	(29 829)	(44,4%)	-	-	41 425	43,8%	(172,0%)
Cash/cash equivalents at the year end:	**22 633**	**7 166**	**82 475**	**364,4%**	**(29 829)**	**(131,8%)**	**190 353**	**2 656,2%**	**190 353**	**2 656,2%**	**53 720**	**(206,2%)**	**254,3%**

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	2 333	3,0%	2 231	2,8%	1 909	2,4%	72 117	91,8%	78 590	12,1%	(3 853)	(4,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 656	3,1%	3 068	2,6%	2 666	2,3%	108 994	92,1%	118 385	18,3%	(4 135)	(3,5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 436	3,4%	6 457	2,6%	5 724	2,3%	229 768	91,8%	250 385	38,6%	(10 985)	(4,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 175	2,7%	966	2,3%	819	1,9%	39 819	93,1%	42 780	6,6%	(797)	(1,9%)	-	-
Receivables from Exchange Transactions - Waste Management	1 045	2,3%	914	2,0%	855	1,9%	43 202	93,9%	46 016	7,1%	(1 000)	(2,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,5%	0	,5%	0	,5%	88	98,5%	90	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 221	3,2%	3 203	3,2%	3 101	3,1%	90 215	90,5%	99 739	15,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	1	-	12 662	100,0%	12 667	2,0%	-	-	-	-
Total By Income Source	**19 868**	**3,1%**	**16 841**	**2,6%**	**15 076**	**2,3%**	**596 867**	**92,0%**	**648 652**	**100,0%**	**(20 770)**	**(3,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 561	2,7%	3 407	2,6%	3 041	2,3%	123 073	92,5%	133 082	20,5%	(3 134)	(2,4%)	-	-
Commercial	4 374	4,4%	3 216	3,2%	2 534	2,5%	89 543	89,8%	99 666	15,4%	(4 095)	(4,1%)	-	-
Households	11 933	2,9%	10 218	2,5%	9 501	2,3%	384 252	92,4%	415 904	64,1%	(13 541)	(3,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 868**	**3,1%**	**16 841**	**2,6%**	**15 076**	**2,3%**	**596 867**	**92,0%**	**648 652**	**100,0%**	**(20 770)**	**(3,2%)**	**-**	**-**

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	8 314	3,5%	8 778	3,7%	11 992	5,0%	208 573	87,8%	237 657	53,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 276	1,6%	4 415	2,1%	3 754	1,8%	197 619	94,5%	209 064	46,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 589**	**2,6%**	**13 193**	**3,0%**	**15 746**	**3,5%**	**406 192**	**90,9%**	**446 721**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 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	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	**1 062 960**	**1 128 366**	**375 054**	**35,3%**	**331 045**	**31,1%**	**287 919**	**25,5%**	**994 018**	**88,1%**	**266 264**	**93,6%**	**8,1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132 190	137 982	34 324	26,0%	34 648	26,2%	36 634	26,6%	105 606	76,5%	27 648	75,0%	32,5%
Service charges - Waste Water Management	3 046	3 315	853	28,0%	796	26,1%	796	24,0%	2 445	73,8%	644	74,4%	23,6%
Service charges - Waste Management	43 375	45 991	11 433	26,4%	11 549	26,6%	12 223	26,6%	35 206	76,6%	10 385	74,9%	17,7%
Sale of Goods and Rendering of Services	687	530	119	17,4%	128	18,6%	97	18,3%	344	64,9%	186	77,7%	(47,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	151 831	37 345	25,9%	38 570	26,8%	39 868	26,3%	115 784	76,3%	36 040	76,1%	10,6%
Interest earned from Current and Non Current Assets	12 856	25 109	5 810	45,2%	6 745	52,5%	3 230	12,9%	15 784	62,9%	3 484	78,3%	(7,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	1 666	468	28,7%	363	22,3%	605	36,3%	1 435	86,2%	272	67,3%	122,7%
Licences or permits	5	6	1	13,2%	2	48,4%	1	10,7%	4	60,7%	-	50,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 941	13 941	1 373	9,8%	-	-	9 291	66,6%	10 664	76,5%	-	-	(100,0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	456	16	4,4%	93	24,9%	16	3,5%	125	27,4%	177	121,0%	(91,1%)
Non-Exchange Revenue													
Property rates	68 724	105 665	26 410	38,4%	26 422	38,4%	29 074	27,5%	81 906	77,5%	16 456	75,0%	76,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	22 867	-	(100,0%)
Fines, penalties and forfeits	5 071	4 394	44	,9%	205	4,0%	2 482	56,5%	2 731	62,2%	44	2,9%	5 484,4%
Licences or permits	326	93	35	10,9%	11	3,4%	12	12,9%	58	62,9%	30	59,7%	(60,7%)
Transfer and subsidies - Operational	623 711	637 389	256 822	41,2%	211 514	33,9%	153 590	24,1%	621 926	97,6%	148 032	98,3%	3,8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 265 588**	**1 417 615**	**185 569**	**14,7%**	**243 825**	**19,3%**	**211 384**	**14,9%**	**640 779**	**45,2%**	**174 499**	**49,0%**	**21,1%**
Employee related costs	219 179	229 982	49 842	22,7%	50 703	23,1%	51 100	22,2%	151 645	65,9%	49 103	68,2%	4,1%
Remuneration of councillors	30 036	33 971	7 033	23,4%	7 024	23,4%	7 802	23,0%	21 859	64,3%	7 372	73,3%	5,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200 142	213 987	36 260	18,1%	52 362	26,2%	53 827	25,2%	142 449	66,6%	45 536	60,4%	18,2%
Debt impairment	336 613	361 693	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	91 000	91 000	17 923	19,7%	17 802	19,6%	17 397	19,1%	53 122	58,4%	17 863	60,8%	(2,6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	168 260	215 529	45 871	27,3%	48 423	28,8%	34 115	15,8%	128 409	59,6%	30 506	66,1%	11,8%
Transfers and subsidies	99 487	104 587	-	-	35 636	35,8%	19 262	18,4%	54 898	52,5%	-	-	(100,0%)
Irrecoverable debts written off	10 224	37 474	3 824	37,4%	4 166	40,7%	4 033	10,8%	12 023	32,1%	1 438	55,1%	180,5%
Operational Cost and Other Cost	110 647	129 392	24 816	22,4%	27 709	25,0%	23 848	18,4%	76 373	59,0%	22 682	57,7%	5,1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(202 628)**	**(289 249)**	**189 485**		**87 220**		**76 535**		**353 240**		**91 764**		
Transfers and subsidies - capital (monetary allocations)	323 057	340 557	50 591	15,7%	138 306	42,8%	59 051	17,3%	247 948	72,8%	-	32,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**601 187**		**91 764**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**601 187**		**91 764**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**601 187**		**91 764**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 429**	**51 308**	**240 076**		**225 525**		**135 586**		**601 187**		**91 764**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 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	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	**256 200**	**287 543**	**80 211**	**31,3%**	**77 910**	**30,4%**	**38 790**	**13,5%**	**196 911**	**68,5%**	**32 239**	**73,0%**	**20,3%**
National Government	224 170	241 670	69 569	31,0%	64 278	28,7%	36 859	15,3%	170 707	70,6%	26 923	72,7%	36,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**224 170**	**241 670**	**69 569**	**31,0%**	**64 278**	**28,7%**	**36 859**	**15,3%**	**170 707**	**70,6%**	**26 923**	**72,7%**	**36,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 030	45 873	10 642	33,2%	13 631	42,6%	1 931	4,2%	26 204	57,1%	5 316	75,7%	(63,7%)
Capital Expenditure Functional	**256 200**	**287 543**	**80 211**	**31,3%**	**81 434**	**31,8%**	**35 266**	**12,3%**	**196 911**	**68,5%**	**32 242**	**73,0%**	**9,4%**
Municipal governance and administration	**17 395**	**20 188**	**6 131**	**35,2%**	**10 706**	**61,5%**	**250**	**1,2%**	**17 087**	**84,6%**	**174**	**25,7%**	**44,1%**
Executive and Council	45	45	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 350	20 143	6 131	35,3%	10 706	61,7%	250	1,2%	17 087	84,8%	174	25,7%	44,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 700**	**21 604**	**7 834**	**36,1%**	**2 607**	**12,0%**	**1 642**	**7,6%**	**12 083**	**55,9%**	**2 408**	**53,1%**	**(31,8%)**
Community and Social Services	18 200	18 135	4 817	26,5%	2 607	14,3%	1 642	9,1%	9 067	50,0%	-	14,9%	(100,0%)
Sport And Recreation	3 500	3 469	3 016	86,2%	-	-	-	-	3 016	87,0%	2 408	60,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 744**	**75 774**	**21 875**	**37,2%**	**16 142**	**27,5%**	**7 379**	**9,7%**	**45 396**	**59,9%**	**11 539**	**69,1%**	**(36,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	58 744	75 774	21 875	37,2%	16 142	27,5%	7 379	9,7%	45 396	59,9%	11 539	69,1%	(36,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**158 361**	**169 977**	**44 371**	**28,0%**	**51 979**	**32,8%**	**25 994**	**15,3%**	**122 344**	**72,0%**	**18 121**	**80,1%**	**43,4%**
Energy sources	5 000	7 216	1 764	35,3%	1 120	22,4%	2 088	28,9%	4 972	68,9%	105	72,9%	1 882,8%
Water Management	114 917	118 817	33 986	29,6%	31 284	27,2%	16 942	14,3%	82 213	69,2%	12 549	83,2%	35,0%
Waste Water Management	34 244	39 744	8 621	25,2%	16 051	46,9%	6 963	17,5%	31 636	79,6%	5 467	74,6%	27,4%
Waste Management	4 200	4 200	-	-	3 524	83,9%	-	-	3 524	83,9%	-	75,9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 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	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	**1 107 813**	**1 183 926**	**486 492**	**43,9%**	**156 845**	**14,2%**	**122 609**	**10,4%**	**765 946**	**64,7%**	**266 873**	**94,3%**	**(54,1%)**
Property rates	39 416	57 740	12 464	31,6%	16 406	41,6%	10 825	18,7%	39 695	68,7%	16 571	116,7%	(34,7%)

Service charges	10 442	18 516	4 191	40,1%	4 522	43,3%	4 076	22,0%	12 789	69,1%	3 166	101,0%	28,8%
Other revenue	98 025	98 056	40 078	40,9%	24 061	24,5%	29 468	30,1%	93 606	95,5%	38 303	204,5%	(23,1%)
Transfers and Subsidies - Operational	623 711	642 389	255 490	41,0%	448	,1%	(177)	-	255 761	39,8%	147 416	97,5%	(100,1%)
Transfers and Subsidies - Capital	323 057	340 557	173 940	53,8%	111 023	34,4%	78 128	22,9%	363 091	106,6%	61 417	63,2%	27,2%
Interest	13 162	26 668	329	2,5%	385	2,9%	289	1,1%	1 004	3,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(827 751)**	**(927 447)**	**(118 546)**	**14,3%**	**(153 434)**	**18,5%**	**(124 274)**	**13,4%**	**(396 254)**	**42,7%**	**(116 250)**	**48,3%**	**6,9%**
Suppliers and employees	(728 264)	(822 860)	(118 546)	16,3%	(153 434)	21,1%	(124 274)	15,1%	(396 254)	48,2%	(116 250)	48,4%	6,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(99 487)	(104 587)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**280 062**	**256 479**	**367 946**	**131,4%**	**3 411**	**1,2%**	**(1 665)**	**(,6%)**	**369 692**	**144,1%**	**150 623**	**331,2%**	**(101,1%)**
Cash Flow from Investing Activities													
Receipts	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	13 000	-	-	-	-	-	-	-	-	-	-	-	-
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	**(256 200)**	**(287 543)**	**(88 124)**	**34,4%**	**(91 106)**	**35,6%**	**(40 572)**	**14,1%**	**(219 803)**	**76,4%**	**(29 726)**	**80,8%**	**36,5%**
Capital assets	(256 200)	(287 543)	(88 124)	34,4%	(91 106)	35,6%	(40 572)	14,1%	(219 803)	76,4%	(29 726)	80,8%	36,5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(243 200)**	**(287 543)**	**(88 124)**	**36,2%**	**(91 106)**	**37,5%**	**(40 572)**	**14,1%**	**(219 803)**	**76,4%**	**(29 726)**	**80,8%**	**36,5%**
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	**36 863**	**(31 063)**	**279 822**	**759,1%**	**(87 695)**	**(237,9%)**	**(42 237)**	**136,0%**	**149 890**	**(482,5%)**	**120 897**	**(369,1%)**	**(134,9%)**
Cash/cash equivalents at the year begin:	139 899	230 863	230 862	165,0%	510 684	365,0%	422 989	183,2%	230 862	100,0%	412 461	94,0%	2,6%
Cash/cash equivalents at the year end:	**176 762**	**199 799**	**510 684**	**288,9%**	**422 989**	**239,3%**	**380 752**	**190,6%**	**380 752**	**190,6%**	**533 359**	**366,9%**	**(28,6%)**

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	13 625	1,2%	14 670	1,3%	12 595	1,1%	1 059 763	96,3%	1 100 652	39,6%	16 181	1,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100,0%	143	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52 460	14,1%	6 484	1,7%	6 334	1,7%	306 690	82,5%	371 968	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	226	1,2%	229	1,2%	192	1,0%	17 699	96,5%	18 346	,7%	253	1,4%	-	-
Receivables from Exchange Transactions - Waste Management	4 503	1,0%	4 980	1,1%	4 348	,9%	448 848	97,0%	462 680	16,6%	5 123	1,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 520	1,6%	13 282	1,6%	13 137	1,6%	786 463	95,2%	826 402	29,7%	(12 058)	(1,5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	,1%	162	99,9%	162	-	(1 395)	(859,0%)	-	-
Total By Income Source	**84 335**	**3,0%**	**39 645**	**1,4%**	**36 606**	**1,3%**	**2 619 768**	**94,2%**	**2 780 354**	**100,0%**	**8 105**	**,3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 669	3,3%	7 566	1,7%	7 447	1,7%	410 564	93,3%	440 245	15,8%	1 460	,3%	-	-
Commercial	6 591	3,1%	3 886	1,8%	3 752	1,8%	197 390	93,3%	211 620	7,6%	2 541	1,2%	-	-
Households	63 075	3,0%	28 193	1,3%	25 406	1,2%	2 011 814	94,5%	2 128 488	76,6%	4 103	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**84 335**	**3,0%**	**39 645**	**1,4%**	**36 606**	**1,3%**	**2 619 768**	**94,2%**	**2 780 354**	**100,0%**	**8 105**	**,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	1 928	99,0%	7	,4%	10	,5%	3	,2%	1 948	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 928**	**99,0%**	**7**	**,4%**	**10**	**,5%**	**3**	**,2%**	**1 948**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**836 062**	**881 913**	**302 130**	**36,1%**	**257 152**	**30,8%**	**213 782**	**24,2%**	**773 064**	**87,7%**	**200 468**	**90,4%**	**6,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	98 454	79 169	16 874	17,1%	22 626	23,0%	14 564	18,4%	54 065	68,3%	25 447	78,7%	(42,8%)
Service charges - Waste Water Management	14 098	15 208	2 833	20,1%	3 088	21,9%	3 333	21,9%	9 254	60,9%	2 785	61,1%	19,7%
Service charges - Waste Management	5 211	6 916	1 587	30,5%	1 606	30,8%	1 551	22,4%	4 744	68,6%	1 560	68,9%	(,6%)
Sale of Goods and Rendering of Services	792	751	74	9,3%	111	14,1%	74	9,8%	259	34,5%	115	40,6%	(36,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	218	(30)	(8,1%)	(2 013)	(532,7%)	(142)	(65,3%)	(2 186)	(1 002,5%)	22	101,1%	(734,5%)
Interest earned from Current and Non Current Assets	6 918	7 375	2 569	37,1%	374	5,4%	1 659	22,5%	4 603	62,4%	1 700	71,5%	(2,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	753	172	44,4%	175	45,3%	179	23,8%	526	69,8%	196	63,6%	(8,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 229	5 834	68	,9%	1 149	15,9%	2 701	46,3%	3 918	67,2%	161	20,0%	1 578,9%
Non-Exchange Revenue													
Property rates	73 853	117 293	30 971	41,9%	27 955	37,9%	30 340	25,9%	89 267	76,1%	16 928	72,0%	79,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	397	40	11,7%	42	12,0%	25	6,2%	106	26,8%	28	25,0%	(13,8%)
Licences or permits	8 279	7 117	41	,5%	1 076	13,0%	1 792	25,2%	2 910	40,9%	164	18,8%	996,3%
Transfer and subsidies - Operational	548 576	550 660	224 549	40,9%	179 147	32,7%	134 595	24,4%	538 292	97,8%	130 638	99,9%	3,0%
Interest Receivables	71 542	90 222	22 382	31,3%	21 815	30,5%	23 110	25,6%	67 307	74,6%	20 722	79,1%	11,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**832 967**	**958 942**	**294 728**	**35,4%**	**177 344**	**21,3%**	**151 916**	**15,8%**	**623 987**	**65,1%**	**121 165**	**55,6%**	**25,4%**
Employee related costs	299 764	259 764	63 721	21,3%	62 919	21,0%	62 908	24,2%	189 548	73,0%	41 017	59,1%	53,4%
Remuneration of councillors	33 406	39 696	13 769	41,2%	6 832	20,5%	3 070	7,7%	23 671	59,6%	7 630	74,1%	(59,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 100	13 930	1 654	13,7%	4 306	35,6%	2 891	20,8%	8 851	63,5%	4 029	99,4%	(28,2%)
Debt impairment	120 298	95 298	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	64 325	64 325	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 500	1 500	41	2,7%	43	2,9%	61	4,0%	145	9,7%	59	12,8%	2,5%
Contracted services	191 582	236 452	47 826	25,0%	70 621	36,9%	59 843	25,3%	178 289	75,4%	40 017	78,7%	49,5%
Transfers and subsidies	8 400	8 400	2 414	28,7%	2 089	24,9%	1 546	18,4%	6 049	72,0%	1 869	66,0%	(17,3%)
Irrecoverable debts written off	-	135 418	135 431	-	(14)	-	-	-	135 418	100,0%	-	-	-
Operational Cost and Other Cost	101 593	104 159	29 873	29,4%	30 547	30,1%	21 596	20,7%	82 016	78,7%	26 543	91,3%	(18,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 095**	**(77 029)**	**7 402**		**79 808**		**61 866**		**149 077**		**79 303**		
Transfers and subsidies - capital (monetary allocations)	160 817	160 817	35 722	22,2%	60 123	37,4%	22 962	14,3%	118 807	73,9%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**267 883**		**79 303**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**267 883**		**79 303**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**267 883**		**79 303**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**163 912**	**83 788**	**43 124**		**139 931**		**84 828**		**267 883**		**79 303**		
				-		-		-		-		-	-

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	**155 276**	**152 776**	**31 423**	**20,2%**	**52 930**	**34,1%**	**18 956**	**12,4%**	**103 310**	**67,6%**	**29 948**	**75,5%**	**(36,7%)**
National Government	152 776	152 776	31 423	20,6%	52 930	34,6%	18 956	12,4%	103 310	67,6%	29 522	76,5%	(35,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**152 776**	**152 776**	**31 423**	**20,6%**	**52 930**	**34,6%**	**18 956**	**12,4%**	**103 310**	**67,6%**	**29 522**	**76,5%**	**(35,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	-	-	-	426	19,6%	(100,0%)
Capital Expenditure Functional	**155 276**	**152 776**	**32 235**	**20,8%**	**52 930**	**34,1%**	**18 956**	**12,4%**	**104 122**	**68,2%**	**29 948**	**75,5%**	**(36,7%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 500**	**9 000**	**812**	**7,1%**	**1 643**	**14,3%**	**1 624**	**18,0%**	**4 079**	**45,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	9 000	9 000	812	9,0%	1 643	18,3%	1 624	18,0%	4 079	45,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 000**	**44 234**	**7 332**	**16,3%**	**19 457**	**43,2%**	**8 660**	**19,6%**	**35 449**	**80,1%**	**11 419**	**78,4%**	**(24,2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	426	98,2%	(100,0%)
Road Transport	45 000	44 234	7 332	16,3%	19 457	43,2%	8 660	19,6%	35 449	80,1%	10 993	78,1%	(21,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**98 776**	**99 543**	**24 092**	**24,4%**	**31 831**	**32,2%**	**8 672**	**8,7%**	**64 594**	**64,9%**	**18 528**	**75,9%**	**(53,2%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	51,7%	-
Water Management	55 388	55 753	21 502	38,8%	20 396	36,8%	2 843	5,1%	44 741	80,2%	8 250	80,1%	(65,5%)
Waste Water Management	43 388	43 790	2 590	6,0%	11 434	26,4%	5 829	13,3%	19 853	45,3%	10 278	73,1%	(43,3%)
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	**855 599**	**856 552**	**273 229**	**31,9%**	**246 639**	**28,8%**	**183 011**	**21,4%**	**702 879**	**82,1%**	**176 308**	**78,9%**	**3,8%**
Property rates	48 112	48 112	3 509	7,3%	11 597	24,1%	5 976	12,4%	21 082	43,8%	6 729	44,8%	(11,2%)

Service charges	67 451	67 451	3 885	5,8%	14 611	21,7%	7 845	11,6%	26 341	39,1%	2 206	15,0%	255,5%
Other revenue	23 725	21 136	43 871	184,9%	38 654	162,9%	21 101	99,8%	103 626	490,3%	34 046	549,4%	(38,0%)
Transfers and Subsidies - Operational	548 576	551 660	221 323	40,3%	177 058	32,3%	141 877	25,7%	540 258	97,9%	130 141	100,3%	9,0%
Transfers and Subsidies - Capital	160 817	160 817	-	-	2 165	1,3%	4 790	3,0%	6 955	4,3%	300	,9%	1 496,7%
Interest	6 918	7 375	641	9,3%	2 553	36,9%	1 422	19,3%	4 617	62,6%	2 885	92,6%	(50,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(647 875)**	**(647 875)**	**(94 220)**	**14,5%**	**(91 895)**	**14,2%**	**(53 917)**	**8,3%**	**(240 033)**	**37,0%**	**(53 738)**	**41,2%**	**,3%**
Suppliers and employees	(647 875)	(647 875)	(94 220)	14,5%	(91 895)	14,2%	(53 917)	8,3%	(240 033)	37,0%	(53 738)	41,2%	,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**207 724**	**208 677**	**179 009**	**86,2%**	**154 743**	**74,5%**	**129 094**	**61,9%**	**462 846**	**221,8%**	**122 570**	**195,8%**	**5,3%**
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	**(155 276)**	**(152 776)**	**(33 348)**	**21,5%**	**(55 689)**	**35,9%**	**(18 624)**	**12,2%**	**(107 661)**	**70,5%**	**(31 883)**	**81,2%**	**(41,6%)**
Capital assets	(155 276)	(152 776)	(33 348)	21,5%	(55 689)	35,9%	(18 624)	12,2%	(107 661)	70,5%	(31 883)	81,2%	(41,6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(155 276)**	**(152 776)**	**(33 348)**	**21,5%**	**(55 689)**	**35,9%**	**(18 624)**	**12,2%**	**(107 661)**	**70,5%**	**(31 883)**	**81,2%**	**(41,6%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**52 448**	**55 900**	**145 661**	**277,7%**	**99 054**	**188,9%**	**110 469**	**197,6%**	**355 185**	**635,4%**	**90 687**	**478,5%**	**21,8%**
Cash/cash equivalents at the year begin:	18 389	18 389	170	,9%	145 935	793,6%	244 989	1 332,3%	170	,9%	185 098	3,0%	32,4%
Cash/cash equivalents at the year end:	**70 837**	**74 289**	**145 935**	**206,0%**	**244 989**	**345,8%**	**355 459**	**478,5%**	**355 459**	**478,5%**	**275 786**	**254,7%**	**28,9%**

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	3 098	,6%	7 792	1,5%	4 142	,8%	514 872	97,2%	529 903	48,3%	(51 258)	(9,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 745	3,2%	5 681	3,1%	5 584	3,1%	164 321	90,6%	181 330	16,5%	(26 497)	(14,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 003	2,2%	835	1,9%	842	1,9%	41 919	94,0%	44 599	4,1%	(12 138)	(27,2%)	-	-
Receivables from Exchange Transactions - Waste Management	461	1,7%	433	1,6%	445	1,7%	25 070	94,9%	26 408	2,4%	(12 183)	(46,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 521	3,0%	8 807	2,8%	8 710	2,8%	287 527	91,4%	314 566	28,7%	(32 797)	(10,4%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	233	100,0%	233	-	(18 270)	(7 830,1%)	-	-
Total By Income Source	**19 828**	**1,8%**	**23 548**	**2,1%**	**19 722**	**1,8%**	**1 033 942**	**94,2%**	**1 097 040**	**100,0%**	**(153 143)**	**(14,0%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 176	1,1%	10 761	1,9%	6 750	1,2%	545 311	95,8%	568 997	51,9%	(10)	-	-	-
Commercial	5 195	3,3%	4 401	2,8%	4 298	2,7%	145 307	91,3%	159 202	14,5%	(509)	(,3%)	-	-
Households	8 457	2,3%	8 386	2,3%	8 674	2,4%	343 324	93,1%	368 841	33,6%	(152 623)	(41,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 828**	**1,8%**	**23 548**	**2,1%**	**19 722**	**1,8%**	**1 033 942**	**94,2%**	**1 097 040**	**100,0%**	**(153 143)**	**(14,0%)**	**-**	**-**

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	-	-	-	-	-	-	1 339	100,0%	1 339	65,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 945	278,7%	92	13,1%	-	-	(1 339)	(191,8%)	698	34,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 945**	**95,5%**	**92**	**4,5%**	**-**	**-**	**-**	**-**	**2 036**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	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	**763 217**	**778 965**	**216 775**	**28,4%**	**273 258**	**35,8%**	**168 863**	**21,7%**	**658 896**	**84,6%**	**127 686**	**50,9%**	**32,2%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	13 333	13 333	2 067	15,5%	4 033	30,3%	2 787	20,9%	8 887	66,7%	1 151	55,9%	142,1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	35	-	35	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	24 151	24 151	904	3,7%	3 327	13,8%	5 126	21,2%	9 357	38,7%	1 809	20,3%	183,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	171	171	5	2,8%	79	46,3%	67	39,4%	151	88,4%	14	22,6%	376,9%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	700	700	165	23,5%	234	33,5%	230	32,8%	629	89,8%	626	52,1%	(63,3%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	1 903	71	3,7%	391	20,5%	3 187	167,5%	3 649	191,7%	208	68,3%	1 432,9%
Licences or permits	1 733	1 733	487	28,1%	456	26,3%	565	32,6%	1 508	87,0%	549	68,7%	3,0%
Transfer and subsidies - Operational	329 337	345 084	49 790	15,1%	134 089	40,7%	58 893	17,1%	242 772	70,4%	29 053	47,3%	102,7%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	391 888	391 888	163 287	41,7%	130 629	33,3%	97 972	25,0%	391 888	100,0%	94 254	58,3%	3,9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	19	-	-	-	19	-	22	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**782 953**	**811 270**	**144 403**	**18,4%**	**261 967**	**33,5%**	**155 539**	**19,2%**	**561 910**	**69,3%**	**152 093**	**52,3%**	**2,3%**
Employee related costs	220 877	235 247	54 946	24,9%	54 721	24,8%	56 765	24,1%	166 433	70,7%	50 759	58,6%	11,8%
Remuneration of councillors	19 915	19 915	4 243	21,3%	4 346	21,8%	4 758	23,9%	13 347	67,0%	4 388	62,7%	8,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 501	4 283	958	21,3%	1 938	43,1%	243	5,7%	3 139	73,3%	1 332	63,4%	(81,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	24 106	25 650	6 518	27,0%	6 513	27,0%	6 374	24,8%	19 405	75,7%	5 688	59,0%	12,1%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 755	61 095	10 262	19,1%	23 579	43,9%	10 249	16,8%	44 090	72,2%	10 034	55,6%	2,1%
Transfers and subsidies	378 862	394 931	55 793	14,7%	146 715	38,7%	67 037	17,0%	269 546	68,3%	69 850	52,6%	(4,0%)
Irrecoverable debts written off	-	-	26	-	(26)	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	80 936	70 149	11 627	14,4%	24 154	29,8%	10 099	14,4%	45 881	65,4%	9 985	30,2%	1,1%
Disposal of Fixed and Intangible Assets	-	-	30	-	26	-	13	-	69	-	57	-	(76,6%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 736)**	**(32 305)**	**72 372**		**11 290**		**13 324**		**96 986**		**(24 408)**		
Transfers and subsidies - capital (monetary allocations)	2 556	2 556	347	13,6%	779	30,5%	369	14,4%	1 495	58,5%	919	59,3%	(59,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**98 481**		**(23 488)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**98 481**		**(23 488)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**98 481**		**(23 488)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(17 180)**	**(29 749)**	**72 719**		**12 069**		**13 693**		**98 481**		**(23 488)**		
				-		-		-		-		-	-

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	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	**40 658**	**48 405**	**1 794**	**4,4%**	**12 689**	**31,2%**	**17 307**	**35,8%**	**31 789**	**65,7%**	**16 555**	**40,7%**	**4,5%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 658	48 405	1 794	4,4%	12 689	31,2%	17 307	35,8%	31 789	65,7%	16 555	40,7%	4,5%
Capital Expenditure Functional	**40 658**	**48 405**	**1 794**	**4,4%**	**12 689**	**31,2%**	**17 307**	**35,8%**	**31 789**	**65,7%**	**16 555**	**40,7%**	**4,5%**
Municipal governance and administration	**3 058**	**10 977**	**1 603**	**52,4%**	**2 295**	**75,1%**	**902**	**8,2%**	**4 800**	**43,7%**	**2 891**	**33,7%**	**(68,8%)**
Executive and Council	-	689	689	-	-	-	-	-	689	100,0%	-	-	-
Finance and administration	3 058	10 288	915	29,9%	2 295	75,1%	902	8,8%	4 111	40,0%	2 891	34,7%	(68,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**37 100**	**37 070**	**190**	**,5%**	**10 394**	**28,0%**	**16 046**	**43,3%**	**26 631**	**71,8%**	**13 664**	**46,2%**	**17,4%**
Community and Social Services	36 000	36 000	-	-	10 256	28,5%	15 555	43,2%	25 811	71,7%	4 043	49,8%	284,7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	500	500	190	38,0%	138	27,5%	-	-	328	65,6%	9 621	42,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	600	570	-	-	-	-	491	86,2%	491	86,2%	-	-	(100,0%)
Economic and Environmental Services	**500**	**358**	**-**	**-**	**-**	**-**	**358**	**100,0%**	**358**	**100,0%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	500	358	-	-	-	-	358	100,0%	358	100,0%	-	-	(100,0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	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	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	**765 773**	**765 773**	**190 002**	**24,8%**	**150 420**	**19,6%**	**184 237**	**24,1%**	**524 659**	**68,5%**	**107 840**	**43,8%**	**70,8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 509	15 509	2 765	17,8%	5 030	32,4%	3 920	25,3%	11 716	75,5%	890	21,3%	340,6%
Transfers and Subsidies - Operational	723 556	723 556	186 961	25,8%	144 986	20,0%	178 786	24,7%	510 733	70,6%	106 950	44,3%	67,2%
Transfers and Subsidies - Capital	2 556	2 556	-	-	-	-	767	30,0%	767	30,0%	-	-	(100,0%)
Interest	24 151	24 151	275	1,1%	404	1,7%	764	3,2%	1 443	6,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(758 847)**	**(785 620)**	**(74 978)**	**9,9%**	**(198 251)**	**26,1%**	**(101 623)**	**12,9%**	**(374 853)**	**47,7%**	**(16 369)**	**9,5%**	**520,8%**
Suppliers and employees	(758 847)	(785 620)	(74 978)	9,9%	(198 251)	26,1%	(101 623)	12,9%	(374 853)	47,7%	(16 369)	9,5%	520,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 926**	**(19 847)**	**115 024**	**1 660,9%**	**(47 831)**	**(690,6%)**	**82 613**	**(416,2%)**	**149 806**	**(754,8%)**	**91 471**	**(238,6%)**	**(9,7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**41 081**	**-**	**(1 533)**	**-**	**39 547**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	41 081	-	(1 533)	-	39 547	-	-	-	(100,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 658)**	**(48 405)**	**(1 890)**	**4,6%**	**(12 971)**	**31,9%**	**(17 953)**	**37,1%**	**(32 814)**	**67,8%**	**(17 713)**	**56,7%**	**1,4%**
Capital assets	(40 658)	(48 405)	(1 890)	4,6%	(12 971)	31,9%	(17 953)	37,1%	(32 814)	67,8%	(17 713)	56,7%	1,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 658)**	**(48 405)**	**(1 890)**	**4,6%**	**28 110**	**(69,1%)**	**(19 486)**	**40,3%**	**6 734**	**(13,9%)**	**(17 713)**	**56,7%**	**10,0%**
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	**(33 732)**	**(68 252)**	**113 134**	**(335,4%)**	**(19 722)**	**58,5%**	**63 127**	**(92,5%)**	**156 540**	**(229,4%)**	**73 758**	**(107,3%)**	**(14,4%)**
Cash/cash equivalents at the year begin:	485 801	485 801	71 315	14,7%	181 559	37,4%	161 838	33,3%	71 315	14,7%	77 732	-	108,2%
Cash/cash equivalents at the year end:	**452 069**	**417 549**	**181 559**	**40,2%**	**161 838**	**35,8%**	**224 965**	**53,9%**	**224 965**	**53,9%**	**151 490**	**293,6%**	**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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	8	21,9%	-	-	27	78,1%	(0)	-	35	1,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 522	81,2%	-	-	-	-	584	18,8%	3 105	98,9%	-	-	-	-
Total By Income Source	**2 529**	**80,5%**	**-**	**-**	**27**	**,9%**	**584**	**18,6%**	**3 140**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2 529	80,5%	-	-	27	,9%	584	18,6%	3 140	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 529**	**80,5%**	**-**	**-**	**27**	**,9%**	**584**	**18,6%**	**3 140**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 382 264**	**1 382 264**	**270 869**	**19,6%**	**244 528**	**17,7%**	**223 324**	**16,2%**	**738 721**	**53,4%**	**207 544**	**83,0%**	**7,6%**
Exchange Revenue													
Service charges - Electricity	312 082	312 082	88 881	28,5%	80 291	25,7%	76 273	24,4%	245 446	78,6%	68 069	76,9%	12,1%
Service charges - Water	86 985	86 985	18 246	21,0%	18 232	21,0%	18 242	21,0%	54 719	62,9%	14 274	70,1%	27,8%
Service charges - Waste Water Management	25 181	25 181	5 582	22,2%	5 663	22,5%	5 683	22,6%	16 928	67,2%	5 368	75,1%	5,9%
Service charges - Waste Management	28 950	28 950	6 298	21,8%	6 380	22,0%	6 425	22,2%	19 102	66,0%	6 034	66,5%	6,5%
Sale of Goods and Rendering of Services	518	518	460	88,7%	753	145,3%	1 294	249,6%	2 507	483,5%	604	297,0%	114,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 326	25 326	9 465	37,4%	9 761	38,5%	10 032	39,6%	29 258	115,5%	8 958	625,7%	12,0%
Interest earned from Current and Non Current Assets	3 600	3 600	698	19,4%	864	24,0%	585	16,3%	2 147	59,7%	811	46,2%	(27,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	6 300	1 099	17,4%	930	14,8%	883	14,0%	2 912	46,2%	522	25,3%	69,1%
Licences or permits	-	-	0	-	0	-	1	-	1	-	-	,4%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3	3	-	-	55	2 000,8%	19	687,5%	74	2 688,3%	22	1 999,1%	(12,6%)
Operational Revenue	43 452	43 452	(766)	(1,8%)	(494)	(1,1%)	1 253	2,9%	(8)	-	(834)	(1 284,8%)	(250,2%)
Non-Exchange Revenue													
Property rates	164 406	164 406	34 615	21,1%	34 829	21,2%	34 787	21,2%	104 231	63,4%	39 476	76,4%	(11,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	15 330	263	1,7%	110	,7%	131	,9%	504	3,3%	282	8,7%	(53,6%)
Licences or permits	-	-	97	-	111	-	132	-	341	-	129	238,7%	2,3%
Transfer and subsidies - Operational	238 944	238 944	98 634	41,3%	78 906	33,0%	60 386	25,3%	237 926	99,6%	56 046	91,0%	7,7%
Interest Receivables	3 431	3 431	4 487	130,8%	5 314	154,9%	4 386	127,9%	14 187	413,5%	5 218	536,9%	(15,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	6 268	2 811	44,9%	2 821	45,0%	2 814	44,9%	8 447	134,8%	2 565	123,3%	9,7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	421 488	421 488	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 114 602**	**1 114 602**	**297 853**	**26,7%**	**258 966**	**23,2%**	**257 088**	**23,1%**	**813 907**	**73,0%**	**233 103**	**76,6%**	**10,3%**
Employee related costs	280 209	280 209	66 063	23,6%	65 705	23,4%	63 570	22,7%	195 338	69,7%	62 132	71,6%	2,3%
Remuneration of councillors	14 170	14 170	3 186	22,5%	3 186	22,5%	3 592	25,4%	9 964	70,3%	3 346	74,0%	7,4%
Bulk purchases - electricity	283 660	283 660	112 583	39,7%	78 242	27,6%	75 729	26,7%	266 554	94,0%	62 240	131,7%	21,7%
Inventory consumed	23 500	23 390	2 354	10,0%	4 233	18,0%	7 208	30,8%	13 795	59,0%	2 692	49,1%	167,8%
Debt impairment	74 145	74 145	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	75 000	75 000	12 513	16,7%	12 331	16,4%	11 869	15,8%	36 713	49,0%	27 996	35,0%	(57,6%)
Interest,Dividends and Rent on Land	10 000	10 000	20 015	200,2%	23 093	230,9%	24 682	246,8%	67 790	677,9%	16 881	423,4%	46,2%
Contracted services	132 523	128 523	45 370	34,2%	31 580	23,8%	24 522	19,1%	101 472	79,0%	34 987	73,7%	(29,9%)
Transfers and subsidies	1 000	1 000	129	12,9%	180	18,0%	234	23,4%	543	54,3%	216	66,6%	8,1%
Irrecoverable debts written off	111 317	111 317	1 972	1,8%	1 680	1,5%	1 797	1,6%	5 449	4,9%	1 751	96,3%	2,6%
Operational Cost and Other Cost	109 078	113 188	33 667	30,9%	38 737	35,5%	43 884	38,8%	116 289	102,7%	20 862	62,0%	110,4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**267 662**	**267 662**	**(26 984)**		**(14 438)**		**(33 764)**		**(75 185)**		**(25 560)**		
Transfers and subsidies - capital (monetary allocations)	127 047	127 047	25 371	20,0%	39 211	30,9%	15 666	12,3%	80 247	63,2%	20 451	55,7%	(23,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**5 062**		**(5 108)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**5 062**		**(5 108)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**5 062**		**(5 108)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**394 709**	**394 709**	**(1 613)**		**24 773**		**(18 098)**		**5 062**		**(5 108)**		
				-		-		-		-		-	-

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	**123 733**	**123 733**	**17 214**	**13,9%**	**34 263**	**27,7%**	**18 812**	**15,2%**	**70 289**	**56,8%**	**17 457**	**38,9%**	**7,8%**
National Government	123 733	123 733	17 214	13,9%	34 263	27,7%	18 812	15,2%	70 289	56,8%	15 777	38,9%	19,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**123 733**	**123 733**	**17 214**	**13,9%**	**34 263**	**27,7%**	**18 812**	**15,2%**	**70 289**	**56,8%**	**15 777**	**38,9%**	**19,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	1 680	38,7%	(100,0%)
Capital Expenditure Functional	**123 733**	**123 733**	**17 214**	**13,9%**	**34 263**	**27,7%**	**18 812**	**15,2%**	**70 289**	**56,8%**	**17 457**	**38,9%**	**7,8%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**31,1%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	31,1%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**9 000**	**2 536**	**28,2%**	**1 479**	**16,4%**	**2 284**	**25,4%**	**6 299**	**70,0%**	**260**	**52,0%**	**778,3%**
Community and Social Services	9 000	9 000	2 536	28,2%	1 479	16,4%	2 284	25,4%	6 299	70,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	260	52,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 836**	**26 836**	**182**	**,7%**	**13 874**	**51,7%**	**5 164**	**19,2%**	**19 221**	**71,6%**	**5 106**	**26,3%**	**1,1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 836	26 836	182	,7%	13 874	51,7%	5 164	19,2%	19 221	71,6%	5 106	26,3%	1,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 897**	**87 897**	**14 496**	**16,5%**	**18 910**	**21,5%**	**11 364**	**12,9%**	**44 770**	**50,9%**	**12 091**	**42,0%**	**(6,0%)**
Energy sources	5 000	5 000	230	4,6%	3 797	75,9%	1 155	23,1%	5 181	103,6%	323	87,0%	258,0%
Water Management	13 308	13 308	1 480	11,1%	3 069	23,1%	2 877	21,6%	7 425	55,8%	136	18,9%	2 015,1%
Waste Water Management	69 589	69 589	12 370	17,8%	11 492	16,5%	7 332	10,5%	31 195	44,8%	7 826	48,9%	(6,3%)
Waste Management	-	-	416	-	552	-	-	-	969	-	3 807	61,8%	(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	**992 148**	**992 148**	**239 557**	**24,1%**	**230 086**	**23,2%**	**177 492**	**17,9%**	**647 135**	**65,2%**	**182 258**	**68,0%**	**(2,6%)**
Property rates	142 429	142 429	21 393	15,0%	27 493	19,3%	24 550	17,2%	73 436	51,6%	22 882	48,5%	7,3%

Service charges	390 546	390 546	61 604	15,8%	66 812	17,1%	62 012	15,9%	190 428	48,8%	51 833	47,7%	19,6%
Other revenue	71 213	71 213	7 413	10,4%	4 953	7,0%	7 209	10,1%	19 575	27,5%	1 815	44,5%	297,2%
Transfers and Subsidies - Operational	235 787	235 787	100 959	42,8%	69 577	29,5%	59 092	25,1%	229 628	97,4%	56 248	100,0%	5,1%
Transfers and Subsidies - Capital	127 047	127 047	46 250	36,4%	58 105	45,7%	22 692	17,9%	127 047	100,0%	47 027	90,8%	(51,7%)
Interest	25 127	25 127	1 938	7,7%	3 147	12,5%	1 937	7,7%	7 021	27,9%	2 454	111,8%	(21,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(851 430)**	**(851 430)**	**(174 049)**	**20,4%**	**(160 452)**	**18,8%**	**(246 853)**	**29,0%**	**(581 353)**	**68,3%**	**(121 606)**	**50,9%**	**103,0%**
Suppliers and employees	(840 430)	(840 430)	(174 049)	20,7%	(160 452)	19,1%	(246 853)	29,4%	(581 353)	69,2%	(121 606)	51,7%	103,0%
Finance charges	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**140 719**	**140 719**	**65 509**	**46,6%**	**69 634**	**49,5%**	**(69 361)**	**(49,3%)**	**65 782**	**46,7%**	**60 652**	**167,0%**	**(214,4%)**
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	**(124 395)**	**(124 395)**	**(20 324)**	**16,3%**	**(39 497)**	**31,8%**	**(8 309)**	**6,7%**	**(68 130)**	**54,8%**	**(16 314)**	**62,9%**	**(49,1%)**
Capital assets	(124 395)	(124 395)	(20 324)	16,3%	(39 497)	31,8%	(8 309)	6,7%	(68 130)	54,8%	(16 314)	62,9%	(49,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(124 395)**	**(124 395)**	**(20 324)**	**16,3%**	**(39 497)**	**31,8%**	**(8 309)**	**6,7%**	**(68 130)**	**54,8%**	**(16 314)**	**62,9%**	**(49,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**3 262**	**-**	**1 881**	**-**	**1 767**	**-**	**6 909**	**-**	**2 279**	**-**	**(22,5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3 262	-	1 881	-	1 767	-	6 909	-	2 279	-	(22,5%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**3 262**	**-**	**1 881**	**-**	**1 767**	**-**	**6 909**	**-**	**2 279**	**-**	**(22,5%)**
Net Increase/(Decrease) in cash held	**16 324**	**16 324**	**48 447**	**296,8%**	**32 018**	**196,1%**	**(75 903)**	**(465,0%)**	**4 561**	**27,9%**	**46 617**	**(802,4%)**	**(262,8%)**
Cash/cash equivalents at the year begin:	33 007	33 007	4 263	12,9%	53 610	162,4%	101 308	306,9%	4 263	12,9%	86 527	(11,6%)	17,1%
Cash/cash equivalents at the year end:	**49 331**	**49 331**	**53 610**	**108,7%**	**101 308**	**205,4%**	**25 404**	**51,5%**	**25 404**	**51,5%**	**133 144**	**1 361,0%**	**(80,9%)**

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	6 190	2,7%	4 336	1,9%	3 387	1,5%	215 861	93,9%	229 773	20,7%	(1 445)	(,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 114	8,3%	6 649	3,9%	5 679	3,3%	144 089	84,5%	170 531	15,3%	(1 572)	(,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 319	3,4%	4 526	1,8%	4 200	1,7%	231 008	93,1%	248 053	22,3%	(2 303)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 954	2,2%	1 478	1,7%	1 434	1,6%	82 795	94,4%	87 661	7,9%	(614)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	2 186	2,4%	1 530	1,7%	1 474	1,6%	87 086	94,4%	92 276	8,3%	(708)	(,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 186	1,9%	5 099	1,9%	5 079	1,9%	253 871	94,3%	269 235	24,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 297	9,2%	769	5,5%	220	1,6%	11 773	83,7%	14 059	1,3%	(630)	(4,5%)	-	-
Total By Income Source	**39 245**	**3,5%**	**24 387**	**2,2%**	**21 473**	**1,9%**	**1 026 483**	**92,3%**	**1 111 588**	**100,0%**	**(7 272)**	**(,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 707	3,6%	4 969	2,7%	4 422	2,4%	171 349	91,4%	187 447	16,9%	(738)	(,4%)	-	-
Commercial	14 866	4,2%	6 041	1,7%	5 364	1,5%	328 183	92,6%	354 454	31,9%	(1 810)	(,5%)	-	-
Households	17 673	3,1%	13 376	2,3%	11 687	2,1%	526 951	92,5%	569 687	51,2%	(4 723)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39 245**	**3,5%**	**24 387**	**2,2%**	**21 473**	**1,9%**	**1 026 483**	**92,3%**	**1 111 588**	**100,0%**	**(7 272)**	**(,7%)**	**-**	**-**

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	39 071	3,2%	30 059	2,4%	31 384	2,6%	1 128 152	91,8%	1 228 666	57,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 463	3,0%	3 600	,4%	-	-	889 707	96,6%	920 770	42,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**66 534**	**3,1%**	**33 659**	**1,6%**	**31 384**	**1,5%**	**2 017 859**	**93,9%**	**2 149 436**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 424 494**	**1 365 238**	**465 657**	**32,7%**	**397 178**	**27,9%**	**340 304**	**24,9%**	**1 203 139**	**88,1%**	**319 255**	**87,2%**	**6,6%**
Exchange Revenue													
Service charges - Electricity	216 163	201 606	40 152	18,6%	48 834	22,6%	56 022	27,8%	145 008	71,9%	52 358	75,7%	7,0%
Service charges - Water	45 639	43 117	10 059	22,0%	8 892	19,5%	8 831	20,5%	27 782	64,4%	9 584	63,8%	(7,9%)
Service charges - Waste Water Management	7 641	7 641	1 629	21,3%	1 954	25,6%	1 953	25,6%	5 536	72,4%	1 705	70,6%	14,5%
Service charges - Waste Management	15 223	14 830	3 795	24,9%	3 518	23,1%	3 928	26,5%	11 241	75,8%	3 269	67,9%	20,2%
Sale of Goods and Rendering of Services	4 954	3 289	1 060	21,4%	639	12,9%	995	30,3%	2 694	81,9%	1 465	81,7%	(32,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 449	4 018	833	18,7%	880	19,8%	592	14,7%	2 305	57,4%	981	73,3%	(39,6%)
Interest earned from Current and Non Current Assets	16 414	15 660	2 502	15,2%	1 429	8,7%	2 189	14,0%	6 120	39,1%	592	8,9%	269,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Rental from Fixed Assets	6 613	5 694	2 357	35,6%	249	3,8%	836	14,7%	3 442	60,4%	379	66,7%	120,8%
Licences or permits	2 891	1 331	592	20,5%	205	7,1%	256	19,2%	1 054	79,2%	280	48,7%	(8,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	13 410	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 729	1 238	247	14,3%	244	14,1%	440	35,5%	931	75,2%	378	41,1%	16,5%
Non-Exchange Revenue													
Property rates	154 406	138 535	35 065	22,7%	34 313	22,2%	33 874	24,5%	103 252	74,5%	31 728	65,1%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	3 540	126	2,8%	201	4,4%	271	7,7%	598	16,9%	303	22,1%	(10,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929 316	901 172	364 702	39,2%	293 286	31,6%	227 546	25,3%	885 535	98,3%	213 741	98,4%	6,5%
Interest Receivables	14 528	8 532	2 132	14,7%	2 128	14,6%	2 158	25,3%	6 418	75,2%	2 147	47,4%	,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 625	405	-	406	-	406	25,0%	1 218	75,0%	345	-	17,6%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 344 289**	**1 318 502**	**322 195**	**24,0%**	**384 267**	**28,6%**	**422 636**	**32,1%**	**1 129 099**	**85,6%**	**381 792**	**85,1%**	**10,7%**
Employee related costs	659 000	658 424	184 683	28,0%	211 774	32,1%	178 428	27,1%	574 885	87,3%	173 977	82,3%	2,6%
Remuneration of councillors	28 125	28 125	7 343	26,1%	7 343	26,1%	8 185	29,1%	22 871	81,3%	10 411	86,0%	(21,4%)
Bulk purchases - electricity	143 806	143 806	33 443	23,3%	37 233	25,9%	41 038	28,5%	111 714	77,7%	47 072	97,7%	(12,8%)
Inventory consumed	54 919	54 889	5 383	9,8%	13 954	25,4%	11 632	21,2%	30 969	56,4%	11 920	59,3%	(2,4%)
Debt impairment	7 499	7 499	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	103 248	103 315	29 698	28,8%	28 712	27,8%	27 024	26,2%	85 435	82,7%	24 190	81,4%	11,7%
Interest,Dividends and Rent on Land	102	102	3 017	2 969,8%	2 961	2 914,8%	8 476	8 342,9%	14 454	14 227,5%	2 781	4 192,2%	204,8%
Contracted services	126 416	123 028	18 773	14,9%	33 761	26,7%	40 499	32,9%	93 034	75,6%	46 936	92,9%	(13,7%)
Transfers and subsidies	29 510	25 310	-	-	4 859	16,5%	10 090	39,9%	14 949	59,1%	1 767	57,0%	471,1%
Irrecoverable debts written off	1 085	1 085	-	-	-	-	2 916	268,8%	2 916	268,8%	-	(4,6%)	(100,0%)
Operational Cost and Other Cost	190 579	172 919	39 856	20,9%	43 669	22,9%	94 346	54,6%	177 871	102,9%	62 738	97,9%	50,4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**80 204**	**46 737**	**143 462**		**12 911**		**(82 332)**		**74 041**		**(62 537)**		
Transfers and subsidies - capital (monetary allocations)	331 759	342 493	95 631	28,8%	97 931	29,5%	70 041	20,5%	263 603	77,0%	119 451	89,9%	(41,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**337 643**		**56 914**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**337 643**		**56 914**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**337 643**		**56 914**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**411 963**	**389 229**	**239 093**		**110 842**		**(12 291)**		**337 643**		**56 914**		
				-		-		-		-		-	-

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	**358 493**	**353 275**	**67 981**	**19,0%**	**100 581**	**28,1%**	**59 394**	**16,8%**	**227 955**	**64,5%**	**52 576**	**52,4%**	**13,0%**
National Government	331 759	342 493	67 981	20,5%	95 398	28,8%	57 289	16,7%	220 668	64,4%	47 111	57,0%	21,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**331 759**	**342 493**	**67 981**	**20,5%**	**95 398**	**28,8%**	**57 289**	**16,7%**	**220 668**	**64,4%**	**47 111**	**57,0%**	**21,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 734	10 783	-	-	5 183	19,4%	2 105	19,5%	7 288	67,6%	5 465	30,1%	(61,5%)
Capital Expenditure Functional	**358 493**	**353 275**	**67 981**	**19,0%**	**100 581**	**28,1%**	**59 394**	**16,8%**	**227 955**	**64,5%**	**52 576**	**52,4%**	**13,0%**
Municipal governance and administration	**2 000**	**150**	**-**	**-**	**-**	**-**	**87**	**58,3%**	**87**	**58,3%**	**68**	**8,5%**	**27,7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 000	150	-	-	-	-	87	58,3%	87	58,3%	68	9,4%	27,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 000**	**25 143**	**5 339**	**23,2%**	**4 930**	**21,4%**	**2 457**	**9,8%**	**12 726**	**50,6%**	**2 488**	**35,0%**	**(1,2%)**
Community and Social Services	-	12 143	4 454	-	3 747	-	1 270	10,5%	9 471	78,0%	476	26,1%	166,6%
Sport And Recreation	23 000	13 000	885	3,8%	1 182	5,1%	1 187	9,1%	3 255	25,0%	-	168,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	2 011	67,0%	(100,0%)
Economic and Environmental Services	**203 222**	**203 030**	**40 030**	**19,7%**	**67 867**	**33,4%**	**46 525**	**22,9%**	**154 423**	**76,1%**	**22 636**	**61,4%**	**105,5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	(4)	-	(100,0%)
Road Transport	203 222	203 030	40 030	19,7%	67 867	33,4%	46 525	22,9%	154 423	76,1%	22 531	62,5%	106,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	108	27,0%	(100,0%)
Trading Services	**130 270**	**124 952**	**22 611**	**17,4%**	**27 784**	**21,3%**	**10 324**	**8,3%**	**60 719**	**48,6%**	**27 384**	**49,9%**	**(62,3%)**
Energy sources	-	1 000	-	-	-	-	-	-	-	-	2 236	77,3%	(100,0%)
Water Management	122 270	118 769	22 611	18,5%	22 601	18,5%	10 324	8,7%	55 537	46,8%	25 147	50,1%	(58,9%)
Waste Water Management	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	5 183	-	-	5 183	-	-	-	5 183	100,0%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37,5%**	**-**

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	**1 812 248**	**1 690 587**	**579 613**	**32,0%**	**934 559**	**51,6%**	**506 032**	**29,9%**	**2 020 204**	**119,5%**	**430 566**	**139,3%**	**17,5%**
Property rates	140 509	131 608	25 771	18,3%	26 995	19,2%	25 912	19,7%	78 678	59,8%	22 346	72,2%	16,0%

Service charges	251 466	253 834	46 671	18,6%	60 979	24,2%	60 799	24,0%	168 448	66,4%	56 621	63,8%	7,4%
Other revenue	132 168	39 326	39 558	29,9%	368 256	278,6%	106 660	271,2%	514 474	1 308,2%	77 937	(288,7%)	36,9%
Transfers and Subsidies - Operational	929 316	901 072	369 819	39,8%	283 282	30,5%	227 836	25,3%	880 937	97,8%	210 721	97,0%	8,1%
Transfers and Subsidies - Capital	331 759	342 493	94 094	28,4%	192 042	57,9%	81 569	23,8%	367 705	107,4%	61 395	106,7%	32,9%
Interest	27 030	22 254	3 700	13,7%	3 005	11,1%	3 256	14,6%	9 962	44,8%	1 546	19,1%	110,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 278 236)**	**(1 267 424)**	**(376 022)**	**29,4%**	**(393 335)**	**30,8%**	**(328 663)**	**25,9%**	**(1 098 021)**	**86,6%**	**(66 638)**	**24,8%**	**393,2%**
Suppliers and employees	(1 278 134)	(1 250 726)	(376 022)	29,4%	(393 335)	30,8%	(328 663)	26,3%	(1 098 021)	87,8%	(66 638)	24,8%	393,2%
Finance charges	(102)	(16 698)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**534 013**	**423 163**	**203 590**	**38,1%**	**541 223**	**101,4%**	**177 369**	**41,9%**	**922 182**	**217,9%**	**363 928**	**694,2%**	**(51,3%)**
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	**(412 266)**	**(407 049)**	**(67 981)**	**16,5%**	**(100 581)**	**24,4%**	**(59 394)**	**14,6%**	**(227 955)**	**56,0%**	**(52 576)**	**52,4%**	**13,0%**
Capital assets	(412 266)	(407 049)	(67 981)	16,5%	(100 581)	24,4%	(59 394)	14,6%	(227 955)	56,0%	(52 576)	52,4%	13,0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(412 266)**	**(407 049)**	**(67 981)**	**16,5%**	**(100 581)**	**24,4%**	**(59 394)**	**14,6%**	**(227 955)**	**56,0%**	**(52 576)**	**52,0%**	**13,0%**
Cash Flow from Financing Activities													
Receipts	**2 977**	**1 854**	**118**	**4,0%**	**74**	**2,5%**	**87**	**4,7%**	**279**	**15,1%**	-	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 854	1 854	118	6,4%	74	4,0%	87	4,7%	279	15,1%	-	-	(100,0%)
Payments	**(735)**	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(735)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 242**	**1 854**	**118**	**5,3%**	**74**	**3,3%**	**87**	**4,7%**	**279**	**15,1%**	-	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**123 989**	**17 967**	**135 728**	**109,5%**	**440 716**	**355,4%**	**118 062**	**657,1%**	**694 506**	**3 865,4%**	**311 352**	**(955,9%)**	**(62,1%)**
Cash/cash equivalents at the year begin:	(97 576)	4 292	112 583	(115,4%)	76 574	(78,5%)	517 291	12 052,8%	112 583	2 623,2%	996 280	101,6%	(48,1%)
Cash/cash equivalents at the year end:	**26 412**	**22 259**	**76 574**	**289,9%**	**517 291**	**1 958,5%**	**635 353**	**2 854,3%**	**635 353**	**2 854,3%**	**1 307 632**	**(451,8%)**	**(51,4%)**

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	3 210	20,9%	560	3,7%	460	3,0%	11 121	72,4%	15 351	8,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 455	61,1%	1 058	4,2%	742	2,9%	8 057	31,8%	25 312	14,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 890	10,7%	3 057	3,7%	2 355	2,8%	68 810	82,8%	83 112	46,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	604	24,4%	163	6,6%	96	3,9%	1 616	65,2%	2 479	1,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	823	20,3%	242	6,0%	152	3,8%	2 834	70,0%	4 051	2,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	988	2,4%	963	2,3%	919	2,2%	38 351	93,0%	41 221	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	528	6,6%	177	2,2%	104	1,3%	7 209	89,9%	8 018	4,5%	-	-	-	-
Total By Income Source	**30 498**	**17,0%**	**6 220**	**3,5%**	**4 829**	**2,7%**	**137 998**	**76,9%**	**179 545**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 278	7,7%	2 079	4,9%	1 668	3,9%	35 584	83,5%	42 609	23,7%	-	-	-	-
Commercial	14 517	30,8%	1 416	3,0%	1 093	2,3%	30 099	63,9%	47 126	26,2%	-	-	-	-
Households	10 601	21,0%	1 965	3,9%	1 335	2,6%	36 501	72,4%	50 403	28,1%	-	-	-	-
Other	2 101	5,3%	760	1,9%	732	1,9%	35 814	90,9%	39 407	21,9%	-	-	-	-
Total By Customer Group	**30 498**	**17,0%**	**6 220**	**3,5%**	**4 829**	**2,7%**	**137 998**	**76,9%**	**179 545**	**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	-	-	17 752	9,0%	15 728	8,0%	163 679	83,0%	197 159	68,1%
Bulk Water	-	-	-	-	-	-	1 734	100,0%	1 734	,6%
PAYE deductions	10 374	100,0%	-	-	-	-	-	-	10 374	3,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 478	100,0%	-	-	-	-	-	-	7 478	2,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 787	22,1%	7 037	10,5%	4 209	6,3%	40 985	61,2%	67 017	23,1%
Auditor-General	-	-	-	-	-	-	2 868	100,0%	2 868	1,0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 901	100,0%	-	-	-	-	-	-	2 901	1,0%
Total	**35 541**	**12,3%**	**24 789**	**8,6%**	**19 937**	**6,9%**	**209 265**	**72,3%**	**289 532**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 923 323**	**1 999 584**	**588 133**	**30,6%**	**550 181**	**28,6%**	**449 704**	**22,5%**	**1 588 018**	**79,4%**	**409 858**	**50,8%**	**9,7%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 720	119 420	22 024	19,4%	22 472	19,8%	23 158	19,4%	67 654	56,7%	21 101	54,6%	9,7%
Service charges - Waste Water Management	5 111	5 111	1 031	20,2%	1 077	21,1%	1 160	22,7%	3 267	63,9%	1 064	62,4%	9,0%
Service charges - Waste Management	10 651	10 651	2 625	24,6%	2 675	25,1%	2 706	25,4%	8 005	75,2%	2 498	70,3%	8,3%
Sale of Goods and Rendering of Services	30 335	30 335	469	1,5%	388	1,3%	416	1,4%	1 272	4,2%	359	4,4%	15,9%
Agency services	7 000	14 812	4 141	59,2%	3 563	50,9%	3 834	25,9%	11 538	77,9%	11 194	517,9%	(65,8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	25 010	-	-	21 270	425,4%	22 083	88,3%	43 354	173,3%	6 758	389,9%	226,8%
Interest earned from Current and Non Current Assets	14 160	14 160	8 002	56,5%	5 783	40,8%	5 247	37,1%	19 032	134,4%	4 986	75,0%	5,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	136	12,5%	137	12,6%	380	35,1%	652	60,3%	342	87,5%	11,0%
Licences or permits	5 669	5 669	173	3,0%	223	3,9%	215	3,8%	611	10,8%	361	27,4%	(40,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	1	-	44	-	-	-	46	-	-	-	-
Operational Revenue	132 630	132 630	809	,6%	265	,2%	244	,2%	1 318	1,0%	27	,1%	798,9%
Non-Exchange Revenue													
Property rates	250 631	264 677	66 176	26,4%	66 177	26,4%	66 178	25,0%	198 531	75,0%	66 169	79,5%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	94	1,9%	383	7,7%	-	-	477	9,5%	-	-	-
Licences or permits	250	250	38	15,2%	64	25,6%	50	19,9%	152	60,8%	34	52,7%	44,7%
Transfer and subsidies - Operational	1 162 085	1 162 085	482 415	41,5%	392 471	33,8%	290 037	25,0%	1 164 923	100,2%	284 662	58,4%	1,9%
Interest Receivables	180 000	208 693	-	-	33 189	18,4%	33 998	16,3%	67 187	32,2%	10 302	18,0%	230,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 875 423**	**1 959 885**	**233 784**	**12,5%**	**365 325**	**19,5%**	**383 620**	**19,6%**	**982 729**	**50,1%**	**283 419**	**47,2%**	**35,4%**
Employee related costs	711 362	721 362	107 949	15,2%	188 901	26,6%	204 591	28,4%	501 441	69,5%	154 749	71,6%	32,2%
Remuneration of councillors	35 030	55 517	6 776	19,3%	10 150	29,0%	11 022	19,9%	27 948	50,3%	8 677	80,9%	27,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 423	34 384	1 295	4,6%	1 972	6,9%	3 226	9,4%	6 493	18,9%	2 364	28,2%	36,5%
Debt impairment	257 304	247 315	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	264 524	261 331	17 506	6,6%	23 070	8,7%	38 603	14,8%	79 179	30,3%	19 345	20,6%	99,5%
Interest,Dividends and Rent on Land	7 230	7 230	13	,2%	173	2,4%	44	,6%	230	3,2%	528	13,7%	(91,7%)
Contracted services	363 303	380 573	56 469	15,5%	87 710	24,1%	87 384	23,0%	231 563	60,8%	63 135	70,2%	38,4%
Transfers and subsidies	4 700	5 400	1 765	37,5%	771	16,4%	1 853	34,3%	4 389	81,3%	662	16,8%	180,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	203 547	246 772	42 087	20,7%	52 585	25,8%	36 819	14,9%	131 491	53,3%	33 902	66,7%	8,6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(76)	-	(7)	-	78	-	(5)	-	58	-	33,9%
Surplus/(Deficit)	**47 900**	**39 699**	**354 349**		**184 856**		**66 084**		**605 289**		**126 439**		
Transfers and subsidies - capital (monetary allocations)	532 283	532 283	2	-	109 059	20,5%	54 829	10,3%	163 890	30,8%	0	18,2%	28 706 113,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**769 179**		**126 439**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**769 179**		**126 439**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**769 179**		**126 439**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**580 183**	**571 982**	**354 351**		**293 915**		**120 913**		**769 179**		**126 439**		
				-		-		-		-		-	-

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	**580 183**	**571 982**	**45 579**	**7,9%**	**47 132**	**8,1%**	**79 708**	**13,9%**	**172 418**	**30,1%**	**19 783**	**17,5%**	**302,9%**
National Government	523 683	523 182	21 753	4,2%	39 404	7,5%	70 413	13,5%	131 570	25,1%	10 687	16,4%	558,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**523 683**	**523 182**	**21 753**	**4,2%**	**39 404**	**7,5%**	**70 413**	**13,5%**	**131 570**	**25,1%**	**10 687**	**16,4%**	**558,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 500	48 800	23 826	42,2%	7 727	13,7%	9 295	19,0%	40 848	83,7%	9 096	27,9%	2,2%
Capital Expenditure Functional	**580 183**	**571 982**	**45 579**	**7,9%**	**47 132**	**8,1%**	**79 708**	**13,9%**	**172 418**	**30,1%**	**19 783**	**17,5%**	**302,9%**
Municipal governance and administration	**1 000**	**3 550**	**2 803**	**280,3%**	**79**	**7,9%**	**613**	**17,3%**	**3 496**	**98,5%**	**400**	**10,1%**	**53,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	104	-	(100,0%)
Finance and administration	1 000	3 550	2 803	280,3%	79	7,9%	613	17,3%	3 496	98,5%	296	8,7%	107,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**67 500**	**29 950**	**-**	**-**	**1 155**	**1,7%**	**-**	**-**	**1 155**	**3,9%**	**2 555**	**24,1%**	**(100,0%)**
Community and Social Services	16 000	18 200	-	-	1 155	7,2%	-	-	1 155	6,3%	2 555	36,6%	(100,0%)
Sport And Recreation	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 500	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	28 000	10 750	-	-	-	-	-	-	-	-	-	18,6%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**192 952**	**193 240**	**12 910**	**6,7%**	**22 416**	**11,6%**	**30 778**	**15,9%**	**66 104**	**34,2%**	**4 266**	**14,3%**	**621,4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	192 952	193 240	12 910	6,7%	22 416	11,6%	30 778	15,9%	66 104	34,2%	4 266	14,4%	621,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**318 731**	**345 242**	**29 866**	**9,4%**	**23 481**	**7,4%**	**48 317**	**14,0%**	**101 664**	**29,4%**	**12 561**	**19,5%**	**284,7%**
Energy sources	35 000	48 000	-	-	13 097	37,4%	15 456	32,2%	28 552	59,5%	-	-	(100,0%)
Water Management	198 731	221 242	9 554	4,8%	9 243	4,7%	23 375	10,6%	42 172	19,1%	7 241	23,8%	222,8%
Waste Water Management	56 000	50 000	20 312	36,3%	1 141	2,0%	1 746	3,5%	23 199	46,4%	4 526	9,1%	(61,4%)
Waste Management	29 000	26 000	-	-	-	-	7 740	29,8%	7 740	29,8%	794	10,3%	874,9%
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	**2 041 090**	**2 053 224**	**258 874**	**12,7%**	**293 885**	**14,4%**	**368 603**	**18,0%**	**921 362**	**44,9%**	**84 695**	**47,7%**	**335,2%**
Property rates	77 660	81 873	16 178	20,8%	40 032	51,5%	31 132	38,0%	87 342	106,7%	18 758	117,3%	66,0%

Service charges	46 072	46 180	3 049	6,6%	6 880	14,9%	6 418	13,9%	16 347	35,4%	1 305	17,0%	391,6%
Other revenue	208 830	214 343	16 832	8,1%	21 465	10,3%	22 785	10,6%	61 083	28,5%	16 847	12,4%	35,2%
Transfers and Subsidies - Operational	1 162 085	1 164 385	5 565	,5%	17 653	1,5%	34 794	3,0%	58 012	5,0%	12 569	34,7%	176,8%
Transfers and Subsidies - Capital	532 283	532 283	217 250	40,8%	150 250	28,2%	216 410	40,7%	583 910	109,7%	35 216	93,4%	514,5%
Interest	14 160	14 160	-	-	57 604	406,8%	57 064	403,0%	114 668	809,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 422 607)**	**(1 607 383)**	**(308 125)**	**21,7%**	**(215 935)**	**15,2%**	**(145 731)**	**9,1%**	**(669 791)**	**41,7%**	**(169 309)**	**55,7%**	**(13,9%)**
Suppliers and employees	(1 410 717)	(1 595 022)	(308 125)	21,8%	(215 935)	15,3%	(145 731)	9,1%	(669 791)	42,0%	(169 309)	56,1%	(13,9%)
Finance charges	(7 230)	(7 230)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 660)	(5 130)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**618 483**	**445 841**	**(49 251)**	**(8,0%)**	**77 950**	**12,6%**	**222 872**	**50,0%**	**251 570**	**56,4%**	**(84 614)**	**35,2%**	**(363,4%)**
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	**(667 223)**	**(613 206)**	**(45 579)**	**6,8%**	**(47 088)**	**7,1%**	**(48 679)**	**7,9%**	**(141 346)**	**23,1%**	**(459 846)**	**86,6%**	**(89,4%)**
Capital assets	(667 223)	(613 206)	(45 579)	6,8%	(47 088)	7,1%	(48 679)	7,9%	(141 346)	23,1%	(459 846)	86,6%	(89,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(667 223)**	**(613 206)**	**(45 579)**	**6,8%**	**(47 088)**	**7,1%**	**(48 679)**	**7,9%**	**(141 346)**	**23,1%**	**(459 846)**	**86,6%**	**(89,4%)**
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	**(48 740)**	**(167 365)**	**(94 830)**	**194,6%**	**30 862**	**(63,3%)**	**174 193**	**(104,1%)**	**110 224**	**(65,9%)**	**(544 460)**	**(193,7%)**	**(132,0%)**
Cash/cash equivalents at the year begin:	205 018	234 997	232 964	113,6%	137 764	67,2%	166 368	70,8%	232 964	99,1%	407 496	2,1%	(59,2%)
Cash/cash equivalents at the year end:	**156 277**	**67 633**	**137 938**	**88,3%**	**166 460**	**106,5%**	**340 783**	**503,9%**	**340 783**	**503,9%**	**(137 192)**	**(45,1%)**	**(348,4%)**

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	9 260	1,2%	21 336	2,9%	12 311	1,6%	704 509	94,3%	747 415	20,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 054	1,5%	35 472	2,4%	17 818	1,2%	1 374 612	94,9%	1 448 956	40,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	450	1,0%	1 043	2,2%	587	1,2%	45 177	95,6%	47 257	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	953	1,1%	1 928	2,3%	946	1,1%	80 457	95,5%	84 283	2,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(104)	(4,5%)	131	5,7%	135	5,8%	2 152	93,0%	2 314	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 505	,4%	37 083	2,9%	18 219	1,4%	1 202 303	95,2%	1 263 111	34,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	-	-	24 091	100,0%	24 092	,7%	-	-	-	-
Total By Income Source	**37 118**	**1,0%**	**96 993**	**2,7%**	**50 016**	**1,4%**	**3 433 300**	**94,9%**	**3 617 428**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 583	,6%	22 365	2,1%	11 166	1,1%	1 014 289	96,2%	1 054 403	29,1%	-	-	-	-
Commercial	2 944	1,1%	6 265	2,3%	3 205	1,2%	264 299	95,5%	276 714	7,6%	-	-	-	-
Households	10 148	,9%	26 635	2,3%	15 025	1,3%	1 124 687	95,6%	1 176 494	32,5%	-	-	-	-
Other	17 444	1,6%	41 728	3,8%	20 620	1,9%	1 030 025	92,8%	1 109 818	30,7%	-	-	-	-
Total By Customer Group	**37 118**	**1,0%**	**96 993**	**2,7%**	**50 016**	**1,4%**	**3 433 300**	**94,9%**	**3 617 428**	**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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	1,2%
PAYE deductions	(11 739)	99,8%	(5)	-	(68)	,6%	47	(,4%)	(11 765)	(4,1%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(17 754)	95,9%	7	-	(17 315)	93,5%	16 548	(89,4%)	(18 514)	(6,4%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 965	9,5%	2 935	2,5%	579	,5%	101 298	87,5%	115 778	40,1%
Auditor-General	(452)	2 979,2%	436	(2 879,2%)	-	-	-	-	(15)	-
Other	43 228	21,6%	4 367	2,2%	4 660	2,3%	147 698	73,9%	199 954	69,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**24 248**	**8,4%**	**7 741**	**2,7%**	**(12 143)**	**(4,2%)**	**269 172**	**93,1%**	**289 018**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**4 778 061**	**5 411 228**	**1 450 574**	**30,4%**	**1 496 715**	**31,3%**	**1 141 013**	**21,1%**	**4 088 302**	**75,6%**	**1 054 738**	**68,0%**	**8,2%**
Exchange Revenue													
Service charges - Electricity	1 886 167	1 996 167	486 632	25,8%	437 036	23,2%	432 608	21,7%	1 356 277	67,9%	400 675	69,3%	8,0%
Service charges - Water	127 078	127 078	31 064	24,4%	29 856	23,5%	30 066	23,7%	90 986	71,6%	28 824	56,2%	4,3%
Service charges - Waste Water Management	27 165	30 165	7 920	29,2%	7 899	29,1%	6 874	22,8%	22 694	75,2%	6 578	54,3%	4,5%
Service charges - Waste Management	175 911	180 911	45 800	26,0%	45 294	25,7%	46 232	25,6%	137 326	75,9%	41 410	65,1%	11,6%
Sale of Goods and Rendering of Services	16 424	26 424	10 934	66,6%	5 093	31,0%	3 656	13,8%	19 683	74,5%	2 581	44,6%	41,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	60 955	13 195	22,8%	17 096	29,5%	14 009	23,0%	44 300	72,7%	15 843	95,9%	(11,6%)
Interest earned from Current and Non Current Assets	11 447	16 447	5 771	50,4%	3 541	30,9%	3 609	21,9%	12 922	78,6%	2 723	87,2%	32,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	31 415	57 084	889,9%	(50 933)	(794,0%)	2 969	9,5%	9 120	29,0%	1 404	16,0%	111,4%
Licences or permits	174	274	102	58,6%	45	25,7%	52	19,0%	199	72,6%	169	46,1%	(69,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	13 533	2 791	1 209	8,9%	364	2,7%	2 600	93,2%	4 174	149,6%	204	20,0%	1 175,1%
Operational Revenue	75 581	166 324	8 575	11,3%	7 507	9,9%	10 211	6,1%	26 293	15,8%	11 529	22,6%	(11,4%)
Non-Exchange Revenue													
Property rates	1 122 539	1 182 539	272 606	24,3%	252 822	22,5%	275 992	23,3%	801 420	67,8%	247 990	66,4%	11,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	14 367	891	20,4%	6 830	156,4%	(763)	(5,3%)	6 958	48,4%	984	30,8%	(177,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	1 212 731	497 731	41,0%	402 794	33,2%	299 545	24,7%	1 200 070	99,0%	282 095	99,6%	6,2%
Interest Receivables	40 574	43 574	11 058	27,3%	12 403	30,6%	13 353	30,6%	36 814	84,5%	11 730	87,9%	13,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	319 067	-	-	319 067	-	-	-	319 067	100,0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 556 981**	**4 916 981**	**1 117 659**	**24,5%**	**1 179 583**	**25,9%**	**1 191 669**	**24,2%**	**3 488 911**	**71,0%**	**1 092 404**	**74,8%**	**9,1%**
Employee related costs	1 291 089	1 041 089	350 417	27,1%	349 500	27,1%	367 079	35,3%	1 066 996	102,5%	332 539	80,9%	10,4%
Remuneration of councillors	64 660	64 660	16 474	25,5%	16 248	25,1%	18 378	28,4%	51 101	79,0%	16 315	80,1%	12,6%
Bulk purchases - electricity	1 380 692	1 030 692	493 798	35,8%	373 349	27,0%	380 049	36,9%	1 247 196	121,0%	328 533	108,6%	15,7%
Inventory consumed	124 771	77 770	15 118	12,1%	36 249	29,1%	23 606	30,4%	74 973	96,4%	30 904	23,1%	(23,6%)
Debt impairment	309 758	909 758	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	757 582	1 065 582	103 084	13,6%	103 084	13,6%	103 084	9,7%	309 252	29,0%	138 490	46,6%	(25,6%)
Interest,Dividends and Rent on Land	81 008	18 087	8 860	10,9%	8 059	9,9%	7 649	42,3%	24 568	135,8%	42 082	220,1%	(81,8%)
Contracted services	426 176	581 741	70 211	16,5%	220 719	51,8%	197 974	34,0%	488 905	84,0%	115 128	79,8%	72,0%
Transfers and subsidies	24 374	29 911	8 281	34,0%	13 190	54,1%	8 411	28,1%	29 882	99,9%	24 092	97,7%	(65,1%)
Irrecoverable debts written off	-	-	4 589	-	11 223	-	7	-	15 819	-	5 859	-	(99,9%)
Operational Cost and Other Cost	96 869	97 690	46 827	48,3%	47 960	49,5%	85 432	87,5%	180 219	184,5%	58 461	150,1%	46,1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**221 080**	**494 247**	**332 914**		**317 132**		**(50 656)**		**599 390**		**(37 665)**		
Transfers and subsidies - capital (monetary allocations)	466 984	476 366	135 545	29,0%	227 093	48,6%	86 858	18,2%	449 496	94,4%	150 907	86,2%	(42,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**1 048 887**		**113 242**		
				-		-		-		-		-	-

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	**720 934**	**799 816**	**149 171**	**20,7%**	**228 998**	**31,8%**	**181 536**	**22,7%**	**559 704**	**70,0%**	**154 523**	**63,0%**	**17,5%**
National Government	466 984	476 366	117 865	25,2%	197 472	42,3%	119 729	25,1%	435 067	91,3%	127 953	75,0%	(6,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	1 933	-	-	229	-	-	-	229	11,8%	-	33,4%	-
Transfers recognised - capital	**466 984**	**478 299**	**117 865**	**25,2%**	**197 701**	**42,3%**	**119 729**	**25,0%**	**435 295**	**91,0%**	**127 953**	**74,7%**	**(6,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	321 517	31 306	12,3%	31 297	12,3%	61 806	19,2%	124 409	38,7%	26 570	33,4%	132,6%
Capital Expenditure Functional	**720 934**	**799 816**	**149 171**	**20,7%**	**228 998**	**31,8%**	**181 536**	**22,7%**	**559 704**	**70,0%**	**154 523**	**63,0%**	**17,5%**
Municipal governance and administration	**17 750**	**35 017**	**9 504**	**53,5%**	**1 110**	**6,3%**	**1 722**	**4,9%**	**12 336**	**35,2%**	**10 666**	**32,8%**	**(83,9%)**
Executive and Council	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 750	34 017	9 504	56,7%	1 110	6,6%	1 722	5,1%	12 336	36,3%	10 666	33,7%	(83,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 800**	**29 038**	**2 497**	**8,1%**	**6 959**	**22,6%**	**1 582**	**5,4%**	**11 037**	**38,0%**	**3 444**	**13,5%**	**(54,1%)**
Community and Social Services	13 900	12 551	1 401	10,1%	3 436	24,7%	434	3,5%	5 272	42,0%	651	3,5%	(33,3%)
Sport And Recreation	15 300	14 087	1 096	7,2%	3 499	22,9%	1 148	8,1%	5 742	40,8%	2 793	46,6%	(58,9%)
Public Safety	1 600	2 400	-	-	23	1,4%	-	-	23	1,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**326 684**	**398 461**	**90 602**	**27,7%**	**141 430**	**43,3%**	**92 437**	**23,2%**	**324 468**	**81,4%**	**84 125**	**67,9%**	**9,9%**
Planning and Development	-	6 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	326 684	392 461	90 602	27,7%	141 430	43,3%	92 437	23,6%	324 468	82,7%	84 125	67,9%	9,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**337 500**	**331 099**	**46 568**	**13,8%**	**79 500**	**23,6%**	**85 795**	**25,9%**	**211 863**	**64,0%**	**56 288**	**63,6%**	**52,4%**
Energy sources	60 000	71 719	675	1,1%	16 961	28,3%	20 433	28,5%	38 070	53,1%	16 716	66,5%	22,2%
Water Management	194 000	150 452	12 267	6,3%	49 171	25,3%	34 593	23,0%	96 031	63,8%	11 687	61,0%	196,0%
Waste Water Management	58 000	72 565	19 126	33,0%	11 687	20,2%	14 258	19,6%	45 071	62,1%	16 053	59,3%	(11,2%)
Waste Management	25 500	36 363	14 500	56,9%	1 681	6,6%	16 511	45,4%	32 691	89,9%	11 832	80,7%	39,6%
Other	**8 200**	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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	**5 345 734**	**5 671 150**	**2 859 672**	**53,5%**	**2 218 209**	**41,5%**	**2 040 711**	**36,0%**	**7 118 592**	**125,5%**	**2 155 003**	**164,3%**	**(5,3%)**
Property rates	1 058 433	1 135 237	234 603	22,2%	199 626	18,9%	205 672	18,1%	639 902	56,4%	664 886	422,0%	(69,1%)

Service charges	2 069 591	2 240 948	526 417	25,4%	509 672	24,6%	547 233	24,4%	1 583 322	70,7%	543 853	68,9%	,6%
Other revenue	526 549	589 420	1 303 264	247,5%	1 008 461	191,5%	840 980	142,7%	3 152 704	534,9%	578 090	215,1%	45,5%
Transfers and Subsidies - Operational	1 212 731	1 212 731	498 148	41,1%	397 427	32,8%	322 156	26,6%	1 217 731	100,4%	283 517	99,7%	13,6%
Transfers and Subsidies - Capital	466 984	476 366	291 644	62,5%	99 504	21,3%	121 064	25,4%	512 212	107,5%	81 928	86,6%	47,8%
Interest	11 447	16 447	5 596	48,9%	3 520	30,7%	3 605	21,9%	12 721	77,3%	2 729	5,4%	32,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 469 393)**	**(4 718 590)**	**(1 669 416)**	**37,4%**	**(1 521 696)**	**34,0%**	**(1 535 536)**	**32,5%**	**(4 726 649)**	**100,2%**	**(1 712 889)**	**208,7%**	**(10,4%)**
Suppliers and employees	(4 395 112)	(4 670 592)	(1 669 416)	38,0%	(1 521 696)	34,6%	(1 535 536)	32,9%	(4 726 649)	101,2%	(1 712 889)	211,7%	(10,4%)
Finance charges	(49 907)	(18 087)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 374)	(29 911)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**876 341**	**952 560**	**1 190 256**	**135,8%**	**696 513**	**79,5%**	**505 175**	**53,0%**	**2 391 943**	**251,1%**	**442 114**	**83,5%**	**14,3%**
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	**(720 934)**	**(799 816)**	**(149 171)**	**20,7%**	**(228 998)**	**31,8%**	**(181 536)**	**22,7%**	**(559 704)**	**70,0%**	**(154 523)**	**63,0%**	**17,5%**
Capital assets	(720 934)	(799 816)	(149 171)	20,7%	(228 998)	31,8%	(181 536)	22,7%	(559 704)	70,0%	(154 523)	63,0%	17,5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(720 934)**	**(799 816)**	**(149 171)**	**20,7%**	**(228 998)**	**31,8%**	**(181 536)**	**22,7%**	**(559 704)**	**70,0%**	**(154 523)**	**63,1%**	**17,5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**1 894**	**-**	**645**	**-**	**380**	**-**	**2 920**	**-**	**(48)**	**-**	**(885,8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 894	-	645	-	380	-	2 920	-	(48)	-	(885,8%)
Payments	**(16 653)**	**(16 653)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 653)	(16 653)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 653)**	**(16 653)**	**1 894**	**(11,4%)**	**645**	**(3,9%)**	**380**	**(2,3%)**	**2 920**	**(17,5%)**	**(48)**	**,4%**	**(885,8%)**
Net Increase/(Decrease) in cash held	**138 754**	**136 091**	**1 042 979**	**751,7%**	**468 160**	**337,4%**	**324 019**	**238,1%**	**1 835 158**	**1 348,5%**	**287 543**	**97,4%**	**12,7%**
Cash/cash equivalents at the year begin:	140 091	142 754	142 711	101,9%	1 185 733	846,4%	1 653 893	1 158,6%	142 711	100,0%	1 077 836	(46,9%)	53,4%
Cash/cash equivalents at the year end:	**278 845**	**278 845**	**1 185 733**	**425,2%**	**1 653 893**	**593,1%**	**1 977 913**	**709,3%**	**1 977 913**	**709,3%**	**1 365 379**	**97,7%**	**44,9%**

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	9 891	5,6%	7	-	8 061	4,6%	157 539	89,8%	175 499	10,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	93 977	27,1%	417	,1%	21 401	6,2%	230 684	66,6%	346 479	20,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 905	9,8%	272	-	26 635	4,4%	517 432	85,8%	603 245	36,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 386	6,7%	0	-	1 574	4,4%	31 825	88,9%	35 786	2,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 867	6,4%	80	-	7 534	3,7%	181 947	89,9%	202 428	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	159	3,7%	-	-	101	2,4%	3 999	93,9%	4 259	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	10 288	4,2%	3	-	10 987	4,5%	223 979	91,3%	245 257	14,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 938	4,9%	1 923	3,2%	2 438	4,1%	52 813	87,9%	60 111	3,6%	-	-	-	-
Total By Income Source	**191 411**	**11,4%**	**2 702**	**,2%**	**78 732**	**4,7%**	**1 400 219**	**83,7%**	**1 673 063**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	31 024	9,7%	65	-	20 739	6,5%	266 779	83,7%	318 608	19,0%	-	-	-	-
Commercial	77 277	18,6%	98	-	20 474	4,9%	318 538	76,5%	416 386	24,9%	-	-	-	-
Households	79 112	9,0%	2 536	,3%	33 985	3,9%	758 751	86,8%	874 385	52,3%	-	-	-	-
Other	3 998	6,3%	2	-	3 534	5,5%	56 151	88,2%	63 685	3,8%	-	-	-	-
Total By Customer Group	**191 411**	**11,4%**	**2 702**	**,2%**	**78 732**	**4,7%**	**1 400 219**	**83,7%**	**1 673 063**	**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	151 584	7,1%	75 638	3,5%	107 892	5,0%	1 807 638	84,4%	2 142 752	68,9%
Bulk Water	-	-	-	-	-	-	210 875	100,0%	210 875	6,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 716	1,7%	14 079	1,9%	14 790	2,0%	708 798	94,5%	750 382	24,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 545	41,8%	276	7,5%	219	5,9%	1 654	44,8%	3 695	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**165 845**	**5,3%**	**89 993**	**2,9%**	**122 901**	**4,0%**	**2 728 966**	**87,8%**	**3 107 704**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		
	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	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**511 392**	**514 167**	**130 536**	**25,5%**	**107 015**	**20,9%**	**79 080**	**15,4%**	**316 631**	**61,6%**	**75 615**	**82,6%**	**4,6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	73	73	-	-	-	-	50	68,0%	50	68,0%	-	94,4%	(100,0%)
Agency services	600	1 000	187	31,2%	294	49,0%	151	15,1%	632	63,2%	-	-	(100,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 010	-	-	2	-	-	-	2	,2%	-	-	-
Interest earned from Current and Non Current Assets	7 689	5 189	47	,6%	468	6,1%	1 303	25,1%	1 817	35,0%	70	48,5%	1 761,3%
Dividends	223	223	-	-	-	-	-	-	-	-	(486)	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	250	23	3,0%	50	6,7%	12	4,8%	84	33,7%	-	-	(100,0%)
Licences or permits	2 500	2 000	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	616	756	98	15,9%	1 194	193,6%	173	22,8%	1 465	193,6%	199	73,0%	(13,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 441	503 666	130 182	26,2%	105 007	21,1%	77 392	15,4%	312 581	62,1%	75 832	84,0%	2,1%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303 772**	**310 825**	**72 683**	**23,9%**	**79 877**	**26,3%**	**73 547**	**23,7%**	**226 108**	**72,7%**	**69 421**	**73,5%**	**5,9%**
Employee related costs	172 674	167 338	42 318	24,5%	41 400	24,0%	40 282	24,1%	124 001	74,1%	40 235	72,0%	,1%
Remuneration of councillors	22 535	22 505	5 179	23,0%	5 224	23,2%	5 603	24,9%	16 005	71,1%	5 371	73,3%	4,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 252	1 397	262	20,9%	298	23,8%	164	11,8%	724	51,8%	257	77,6%	(36,2%)
Debt impairment	-	1 010	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 392	13 341	-	-	6 628	53,5%	3 452	25,9%	10 080	75,6%	2 493	74,7%	38,5%
Interest,Dividends and Rent on Land	7 873	7 888	-	-	4 154	52,8%	-	-	4 154	52,7%	-	53,0%	-
Contracted services	40 052	43 663	15 537	38,8%	7 018	17,5%	9 440	21,6%	31 994	73,3%	9 995	76,8%	(5,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	46 995	53 683	9 388	20,0%	15 156	32,2%	14 606	27,2%	39 150	72,9%	11 069	78,2%	32,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**207 620**	**203 342**	**57 853**		**27 138**		**5 534**		**90 524**		**6 193**		
Transfers and subsidies - capital (monetary allocations)	2 757	2 757	370	13,4%	873	31,7%	-	-	1 244	45,1%	-	26,6%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**91 768**		**6 193**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**91 768**		**6 193**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**91 768**		**6 193**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**210 377**	**206 099**	**58 223**		**28 011**		**5 534**		**91 768**		**6 193**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		
	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	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**205 633**	**199 314**	**45 719**	**22,2%**	**43 156**	**21,0%**	**56 298**	**28,2%**	**145 172**	**72,8%**	**10 779**	**39,7%**	**422,3%**
National Government	2 397	57 259	18 652	778,0%	12 936	539,6%	4 293	7,5%	35 881	62,7%	2 897	29,2%	48,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 397**	**57 259**	**18 652**	**778,0%**	**12 936**	**539,6%**	**4 293**	**7,5%**	**35 881**	**62,7%**	**2 897**	**29,2%**	**48,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	203 236	142 056	27 067	13,3%	30 220	14,9%	52 005	36,6%	109 292	76,9%	7 881	72,3%	559,8%
Capital Expenditure Functional	**205 633**	**199 314**	**45 719**	**22,2%**	**43 156**	**21,0%**	**56 298**	**28,2%**	**145 172**	**72,8%**	**13 731**	**42,7%**	**310,0%**
Municipal governance and administration	**6 040**	**4 231**	**212**	**3,5%**	**1 575**	**26,1%**	**1 234**	**29,2%**	**3 021**	**71,4%**	**1 947**	**77,0%**	**(36,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 040	4 231	212	3,5%	1 575	26,1%	1 234	29,2%	3 021	71,4%	1 947	77,0%	(36,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**-**	**-**	**-**	**-**	**181**	**60,3%**	**181**	**60,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	300	-	-	-	-	181	60,3%	181	60,3%	-	-	(100,0%)
Economic and Environmental Services	**13 447**	**12 508**	**370**	**2,8%**	**3 147**	**23,4%**	**5 057**	**40,4%**	**8 574**	**68,5%**	**5 191**	**59,7%**	**(2,6%)**
Planning and Development	6 750	6 259	-	-	1 022	15,1%	2 775	44,3%	3 797	60,7%	900	74,6%	208,2%
Road Transport	5 897	5 529	370	6,3%	2 125	36,0%	2 282	41,3%	4 777	86,4%	4 291	59,7%	(46,8%)
Environmental Protection	800	720	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**185 846**	**182 275**	**45 136**	**24,3%**	**38 434**	**20,7%**	**49 827**	**27,3%**	**133 396**	**73,2%**	**6 593**	**34,4%**	**655,7%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	183 346	181 846	45 136	24,6%	38 434	21,0%	49 827	27,4%	133 396	73,4%	4 916	31,9%	913,6%
Waste Water Management	2 500	430	-	-	-	-	-	-	-	-	1 677	98,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		
	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	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**514 149**	**516 924**	**198 023**	**38,5%**	**158 253**	**30,8%**	**150 977**	**29,2%**	**507 253**	**98,1%**	**354 179**	**215,2%**	**(57,4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 040	10 305	19 476	322,5%	14 948	247,5%	23 756	230,5%	58 179	564,6%	94 337	879,7%	(74,8%)
Transfers and Subsidies - Operational	315 595	315 595	132 568	42,0%	104 057	33,0%	78 970	25,0%	315 595	100,0%	253 915	156,3%	(68,9%)
Transfers and Subsidies - Capital	184 603	184 603	45 933	24,9%	38 780	21,0%	46 941	25,4%	131 654	71,3%	6 327	59,5%	641,9%
Interest	7 689	6 199	47	,6%	468	6,1%	1 310	21,1%	1 825	29,4%	86	48,8%	1 425,3%
Dividends	223	223	-	-	-	-	-	-	-	-	(486)	-	(100,0%)
Payments	**(291 380)**	**(297 928)**	**(183 569)**	**63,0%**	**(134 706)**	**46,2%**	**(138 909)**	**46,6%**	**(457 184)**	**153,5%**	**(151 571)**	**130,0%**	**(8,4%)**
Suppliers and employees	(283 508)	(290 040)	(183 569)	64,7%	(134 706)	47,5%	(138 909)	47,9%	(457 184)	157,6%	(151 571)	134,1%	(8,4%)
Finance charges	(7 873)	(7 888)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**222 769**	**218 997**	**14 454**	**6,5%**	**23 547**	**10,6%**	**12 069**	**5,5%**	**50 069**	**22,9%**	**202 608**	**436,6%**	**(94,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**61**	**-**	**690**	**-**	**2 295**	**-**	**3 046**	**-**	**2 982**	**-**	**(23,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	61	-	690	-	2 295	-	3 046	-	2 982	-	(23,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(205 633)**	**(199 314)**	**(45 719)**	**22,2%**	**(43 156)**	**21,0%**	**(56 298)**	**28,2%**	**(145 172)**	**72,8%**	**(13 731)**	**42,7%**	**310,0%**
Capital assets	(205 633)	(199 314)	(45 719)	22,2%	(43 156)	21,0%	(56 298)	28,2%	(145 172)	72,8%	(13 731)	42,7%	310,0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 633)**	**(199 314)**	**(45 658)**	**22,2%**	**(42 466)**	**20,7%**	**(54 003)**	**27,1%**	**(142 126)**	**71,3%**	**(10 749)**	**40,3%**	**402,4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 492)**	**(13 065)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(13 492)	(13 065)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(13 492)**	**(13 065)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 644**	**6 618**	**(31 204)**	**(856,3%)**	**(18 919)**	**(519,2%)**	**(41 934)**	**(633,7%)**	**(92 057)**	**(1 391,1%)**	**191 859**	**7 653,0%**	**(121,9%)**
Cash/cash equivalents at the year begin:	10 748	6 015	6 015	56,0%	(25 189)	(234,4%)	(44 108)	(733,3%)	6 015	100,0%	282 650	-	(115,6%)
Cash/cash equivalents at the year end:	**14 392**	**12 633**	**(25 189)**	**(175,0%)**	**(44 108)**	**(306,5%)**	**(86 042)**	**(681,1%)**	**(86 042)**	**(681,1%)**	**474 510**	**2 835,2%**	**(118,1%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	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 Sybil Senele Madlopha	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**32 050 302**	**33 902 305**	**9 203 506**	**28,7%**	**8 653 377**	**27,0%**	**7 600 104**	**22,4%**	**25 456 987**	**75,1%**	**6 671 503**	**70,1%**	**13,9%**
Exchange Revenue													
Service charges - Electricity	8 635 909	8 870 746	2 093 432	24,2%	1 873 319	21,7%	1 744 398	19,7%	5 711 149	64,4%	1 679 525	65,3%	3,9%
Service charges - Water	2 438 615	2 413 788	517 962	21,2%	553 071	22,7%	494 893	20,5%	1 565 926	64,9%	499 903	61,2%	(1,0%)
Service charges - Waste Water Management	861 757	820 879	186 689	21,7%	196 732	22,8%	197 230	24,0%	580 650	70,7%	184 638	66,7%	6,8%
Service charges - Waste Management	1 025 260	1 072 890	256 878	25,1%	260 688	25,4%	230 462	21,5%	748 027	69,7%	223 637	67,0%	3,1%
Sale of Goods and Rendering of Services	121 323	109 702	27 886	23,0%	20 724	17,1%	19 289	17,6%	67 898	61,9%	17 967	47,1%	7,4%
Agency services	31 606	29 146	6 395	20,2%	7 890	25,0%	6 771	23,2%	21 057	72,2%	13 346	96,7%	(49,3%)
Interest - Deemed Interest	-	-	-	-	-	-	3	-	3	-	-	-	(100,0%)
Interest earned from Receivables	1 388 026	1 502 440	282 072	20,3%	322 720	23,3%	333 222	22,2%	938 014	62,4%	278 318	68,1%	19,7%
Interest earned from Current and Non Current Assets	191 062	188 494	39 081	20,5%	32 822	17,2%	37 928	20,1%	109 831	58,3%	27 766	40,7%	36,6%
Dividends	6 689	4 304	803	12,0%	898	13,4%	1 115	25,9%	2 815	65,4%	971	72,0%	14,8%
Rent on Land	20 830	22 848	5 764	27,7%	6 050	29,0%	5 689	24,9%	17 503	76,6%	5 060	76,1%	12,4%
Rental from Fixed Assets	71 939	114 468	73 307	101,9%	(28 404)	(39,5%)	17 083	14,9%	61 987	54,2%	14 671	50,7%	16,4%
Licences or permits	16 426	12 831	1 249	7,6%	1 797	10,9%	2 018	15,7%	5 065	39,5%	1 564	37,7%	29,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 941	79 465	1 373	9,8%	-	-	9 291	11,7%	10 664	13,4%	-	-	(100,0%)
Development Charges	14 608	3 906	1 450	9,9%	(2 450)	(16,8%)	3 119	79,9%	2 119	54,3%	1 170	30,5%	166,7%
Operational Revenue	560 454	582 454	17 103	3,1%	21 388	3,8%	40 072	6,9%	78 564	13,5%	163 665	28,1%	(75,5%)
Non-Exchange Revenue													
Property rates	5 202 649	5 760 116	1 621 162	31,2%	1 629 856	31,3%	1 615 972	28,1%	4 866 990	84,5%	1 246 947	74,0%	29,6%
Surcharges and Taxes	73 281	73 281	17 259	23,6%	16 379	22,4%	16 160	22,1%	49 798	68,0%	40 506	305,4%	(60,1%)
Fines, penalties and forfeits	199 155	367 967	9 755	4,9%	15 633	7,8%	40 118	10,9%	65 506	17,8%	13 765	28,9%	191,5%
Licences or permits	11 730	10 339	720	6,1%	1 974	16,8%	2 714	26,3%	5 409	52,3%	1 142	40,4%	137,8%
Transfer and subsidies - Operational	9 599 945	9 846 989	3 700 844	38,6%	3 068 770	32,0%	2 476 574	25,2%	9 246 188	93,9%	1 929 389	82,2%	28,4%
Interest Receivables	623 909	741 700	143 822	23,1%	179 918	28,8%	189 204	25,5%	512 944	69,2%	219 557	78,1%	(13,8%)
Fuel Levy	391 888	391 888	163 287	41,7%	130 629	33,3%	97 972	25,0%	391 888	100,0%	94 254	58,3%	3,9%
Operational Revenue	76 069	79 045	18 969	24,9%	19 158	25,2%	19 121	24,2%	57 248	72,4%	13 681	71,2%	39,8%
Gains on Disposal of Fixed and Intangible Assets	33 844	35 844	42	,1%	1 914	5,7%	(1 813)	(5,1%)	143	,4%	22	7,0%	(8 455,1%)
Other Gains	439 387	766 775	16 202	3,7%	321 900	73,3%	1 498	,2%	339 600	44,3%	39	1,7%	3 791,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**32 002 456**	**34 748 724**	**7 219 250**	**22,6%**	**7 486 492**	**23,4%**	**8 266 483**	**23,8%**	**22 972 224**	**66,1%**	**6 896 095**	**63,9%**	**19,9%**
Employee related costs	8 827 461	8 582 539	2 013 187	22,8%	2 169 148	24,6%	2 436 070	28,4%	6 618 405	77,1%	1 934 075	69,7%	26,0%
Remuneration of councillors	501 346	533 970	114 370	22,8%	110 901	22,1%	132 883	24,9%	358 154	67,1%	128 527	71,7%	3,4%
Bulk purchases - electricity	7 298 487	7 334 230	2 576 513	35,3%	1 698 335	23,3%	1 912 546	26,1%	6 187 394	84,4%	1 580 872	84,4%	21,0%
Inventory consumed	1 814 140	1 871 328	348 402	19,2%	490 526	27,0%	681 985	36,4%	1 520 912	81,3%	485 478	61,3%	40,5%
Debt impairment	2 969 359	4 097 374	682	-	4 662	,2%	401 975	9,8%	407 320	9,9%	416 264	13,2%	(3,4%)
Depreciation, Amortisation and Impairment	2 738 933	3 024 188	336 302	12,3%	493 222	18,0%	460 252	15,2%	1 289 777	42,6%	368 084	46,9%	25,0%
Interest,Dividends and Rent on Land	832 410	1 031 296	278 342	33,4%	355 609	42,7%	383 003	37,1%	1 016 954	98,6%	327 968	93,2%	16,8%
Contracted services	3 573 287	4 235 178	713 208	20,0%	1 180 377	33,0%	1 014 299	23,9%	2 907 884	68,7%	799 199	66,6%	26,9%
Transfers and subsidies	818 310	1 081 675	143 420	17,5%	334 015	40,8%	198 859	18,4%	676 294	62,5%	125 610	47,9%	58,3%
Irrecoverable debts written off	546 060	708 812	180 317	33,0%	71 946	13,2%	96 067	13,6%	348 329	49,1%	249 608	57,9%	(61,5%)
Operational Cost and Other Cost	2 071 299	2 189 088	502 745	24,3%	575 063	27,8%	542 643	24,8%	1 620 450	74,0%	421 076	70,1%	28,9%
Disposal of Fixed and Intangible Assets	5 210	43 062	30	,6%	26	,5%	13	-	69	,2%	59 196	,2%	(100,0%)
Other Losses	6 153	15 985	11 733	190,7%	2 662	43,3%	5 886	36,8%	20 281	126,9%	138	64,0%	4 152,2%
Surplus/(Deficit)	**47 846**	**(846 419)**	**1 984 256**		**1 166 885**		**(666 379)**		**2 484 763**		**(224 592)**		
Transfers and subsidies - capital (monetary allocations)	3 350 721	3 442 644	516 396	15,4%	967 505	28,9%	566 183	16,4%	2 050 084	59,5%	475 463	46,2%	19,1%
Transfers and subsidies - capital (in-kind)	41 500	46 500	-	-	-	-	4 904	10,5%	4 904	10,5%	-	,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 440 067**	**2 642 725**	**2 500 652**		**2 134 390**		**(95 292)**		**4 539 750**		**250 871**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 440 067**	**2 642 725**	**2 500 652**		**2 134 390**		**(95 292)**		**4 539 750**		**250 871**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 440 067**	**2 642 725**	**2 500 652**		**2 134 390**		**(95 292)**		**4 539 750**		**250 871**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	45	-	(17)	-	43	-	71	-	13	-	225,7%
Surplus/(Deficit) for the year	**3 440 067**	**2 642 725**	**2 500 697**		**2 134 373**		**(95 250)**		**4 539 821**		**250 884**		
				-		-		-		-		-	-

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	**4 008 414**	**4 199 827**	**689 930**	**17,2%**	**1 023 764**	**25,5%**	**751 547**	**17,9%**	**2 465 240**	**58,7%**	**574 058**	**46,8%**	**30,9%**
National Government	3 183 024	3 302 797	559 274	17,6%	855 557	26,9%	546 661	16,6%	1 961 492	59,4%	457 827	48,9%	19,4%
Provincial Government	-	16 784	4 456	-	1 392	-	10 647	63,4%	16 495	98,3%	15 049	127,3%	(29,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	1 933	-	-	229	-	-	-	229	11,8%	-	33,4%	-
Transfers recognised - capital	**3 183 024**	**3 321 514**	**563 730**	**17,7%**	**857 178**	**26,9%**	**557 309**	**16,8%**	**1 978 216**	**59,6%**	**472 876**	**49,1%**	**17,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	825 390	878 313	126 200	15,3%	166 586	20,2%	194 238	22,1%	487 024	55,4%	101 182	36,4%	92,0%
Capital Expenditure Functional	**4 013 221**	**4 205 079**	**691 830**	**17,2%**	**1 029 818**	**25,7%**	**750 418**	**17,8%**	**2 472 066**	**58,8%**	**581 615**	**46,9%**	**29,0%**
Municipal governance and administration	**119 428**	**154 474**	**27 281**	**22,8%**	**44 315**	**37,1%**	**32 906**	**21,3%**	**104 502**	**67,7%**	**29 017**	**38,2%**	**13,4%**
Executive and Council	4 204	3 074	880	20,9%	-	-	237	7,7%	1 117	36,3%	590	36,6%	(59,8%)
Finance and administration	115 224	151 400	26 401	22,9%	44 315	38,5%	32 669	21,6%	103 385	68,3%	28 427	38,4%	14,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**245 435**	**207 269**	**30 253**	**12,3%**	**41 090**	**16,7%**	**49 680**	**24,0%**	**121 022**	**58,4%**	**45 959**	**31,3%**	**8,1%**
Community and Social Services	133 829	142 037	22 379	16,7%	33 471	25,0%	37 020	26,1%	92 870	65,4%	28 744	50,1%	28,8%
Sport And Recreation	74 006	47 762	5 272	7,1%	6 082	8,2%	8 536	17,9%	19 889	41,6%	5 841	36,2%	46,1%
Public Safety	8 700	5 850	2 601	29,9%	1 537	17,7%	3 452	59,0%	7 590	129,7%	9 363	36,6%	(63,1%)
Housing	28 000	10 750	-	-	-	-	-	-	-	-	-	18,6%	-
Health	900	870	-	-	-	-	672	77,3%	672	77,3%	2 011	2,2%	(66,6%)
Economic and Environmental Services	**1 390 479**	**1 528 456**	**286 042**	**20,6%**	**402 008**	**28,9%**	**263 357**	**17,2%**	**951 407**	**62,2%**	**242 820**	**50,2%**	**8,5%**
Planning and Development	383 145	376 244	81 225	21,2%	90 016	23,5%	56 555	15,0%	227 796	60,5%	72 500	52,2%	(22,0%)
Road Transport	1 004 633	1 149 105	204 817	20,4%	311 462	31,0%	206 444	18,0%	722 723	62,9%	170 212	49,4%	21,3%
Environmental Protection	2 700	3 106	-	-	530	19,6%	358	11,5%	888	28,6%	108	16,5%	231,0%
Trading Services	**2 248 044**	**2 308 680**	**348 255**	**15,5%**	**542 406**	**24,1%**	**404 475**	**17,5%**	**1 295 136**	**56,1%**	**263 819**	**47,5%**	**53,3%**
Energy sources	309 847	369 907	33 729	10,9%	98 509	31,8%	79 206	21,4%	211 444	57,2%	50 771	56,9%	56,0%
Water Management	1 292 299	1 226 687	199 092	15,4%	287 801	22,3%	230 428	18,8%	717 322	58,5%	112 302	41,5%	105,2%
Waste Water Management	547 904	628 237	99 184	18,1%	144 381	26,4%	69 232	11,0%	312 797	49,8%	86 879	51,9%	(20,3%)
Waste Management	97 994	83 849	16 249	16,6%	11 716	12,0%	25 608	30,5%	53 573	63,9%	13 868	59,1%	84,7%
Other	**9 835**	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,4%**	**-**

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	**31 197 341**	**31 954 370**	**9 910 207**	**31,8%**	**8 517 025**	**27,3%**	**7 729 013**	**24,2%**	**26 156 245**	**81,9%**	**6 949 274**	**88,7%**	**11,2%**
Property rates	4 261 901	4 657 670	773 136	18,1%	794 130	18,6%	800 967	17,2%	2 368 233	50,8%	1 190 457	149,9%	(32,7%)

Service charges	11 187 576	10 897 748	2 328 508	20,8%	2 300 764	20,6%	2 283 898	21,0%	6 913 170	63,4%	2 054 141	55,0%	11,2%
Other revenue	1 888 472	1 825 718	1 876 484	99,4%	1 814 835	96,1%	1 289 130	70,6%	4 980 448	272,8%	1 096 504	174,2%	17,6%
Transfers and Subsidies - Operational	9 828 179	10 076 140	3 401 538	34,6%	2 459 703	25,0%	2 157 413	21,4%	8 018 654	79,6%	1 851 076	82,2%	16,5%
Transfers and Subsidies - Capital	3 532 568	3 617 620	1 496 370	42,4%	1 056 387	29,9%	1 104 366	30,5%	3 657 123	101,1%	722 898	88,3%	52,8%
Interest	498 397	879 250	34 002	6,8%	91 135	18,3%	93 196	10,6%	218 333	24,8%	34 648	19,3%	169,0%
Dividends	250	223	170	67,9%	72	29,0%	43	19,5%	285	127,7%	(450)	124,2%	(109,7%)
Payments	**(26 952 112)**	**(28 948 575)**	**(5 799 001)**	**21,5%**	**(5 601 419)**	**20,8%**	**(4 845 210)**	**16,7%**	**(16 245 631)**	**56,1%**	**(4 308 485)**	**67,1%**	**12,5%**
Suppliers and employees	(26 119 668)	(27 843 096)	(5 799 001)	22,2%	(5 601 419)	21,4%	(4 845 210)	17,4%	(16 245 631)	58,3%	(4 308 485)	68,7%	12,5%
Finance charges	(685 977)	(924 208)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(146 467)	(181 271)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 245 229**	**3 005 795**	**4 111 205**	**96,8%**	**2 915 606**	**68,7%**	**2 883 803**	**95,9%**	**9 910 615**	**329,7%**	**2 640 788**	**189,6%**	**9,2%**
Cash Flow from Investing Activities													
Receipts	**607 000**	**806 840**	**103**	**-**	**41 853**	**6,9%**	**762**	**,1%**	**42 718**	**5,3%**	**2 982**	**348,1%**	**(74,4%)**
Proceeds on disposal of PPE	13 000	-	42	,3%	82	,6%	-	-	124	-	-	-	-
Decrease (increase) in non-current receivables	594 000	806 840	61	-	690	,1%	2 295	,3%	3 046	,4%	2 982	220,3%	(23,0%)
Decrease (increase) in non-current investments	-	-	-	-	41 081	-	(1 533)	-	39 547	-	-	-	(100,0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 172 382)**	**(4 355 860)**	**(792 174)**	**19,0%**	**(1 087 992)**	**26,1%**	**(723 230)**	**16,6%**	**(2 603 396)**	**59,8%**	**(1 060 936)**	**65,6%**	**(31,8%)**
Capital assets	(4 172 382)	(4 355 860)	(792 174)	19,0%	(1 087 992)	26,1%	(723 230)	16,6%	(2 603 396)	59,8%	(1 060 936)	65,6%	(31,8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(3 565 382)**	**(3 549 020)**	**(792 071)**	**22,2%**	**(1 046 139)**	**29,3%**	**(722 468)**	**20,4%**	**(2 560 678)**	**72,2%**	**(1 057 954)**	**65,5%**	**(31,7%)**
Cash Flow from Financing Activities													
Receipts	**3 323**	**1 961**	**5 279**	**158,8%**	**2 606**	**78,4%**	**2 233**	**113,9%**	**10 119**	**516,0%**	**2 663**	**625,6%**	**(16,1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 200	1 961	5 279	240,0%	2 606	118,5%	2 233	113,9%	10 119	516,0%	2 663	2 653,8%	(16,1%)
Payments	**(74 379)**	**(73 216)**	**-**	**-**	**(20 678)**	**27,8%**	**-**	**-**	**(20 678)**	**28,2%**	**48 932**	**10,6%**	**(100,0%)**
Repayment of borrowing	(74 379)	(73 216)	-	-	(20 678)	27,8%	-	-	(20 678)	28,2%	48 932	10,6%	(100,0%)
Net Cash from/(used) Financing Activities	**(71 055)**	**(71 255)**	**5 279**	**(7,4%)**	**(18 072)**	**25,4%**	**2 233**	**(3,1%)**	**(10 560)**	**14,8%**	**51 595**	**5,6%**	**(95,7%)**
Net Increase/(Decrease) in cash held	**608 792**	**(614 480)**	**3 324 413**	**546,1%**	**1 851 395**	**304,1%**	**2 163 569**	**(352,1%)**	**7 339 377**	**(1 194,4%)**	**1 634 429**	**777,5%**	**32,4%**
Cash/cash equivalents at the year begin:	1 369 656	1 648 521	1 339 169	97,8%	4 466 404	326,1%	6 331 213	384,1%	1 339 169	81,2%	6 728 428	24,7%	(5,9%)
Cash/cash equivalents at the year end:	**1 978 447**	**1 034 040**	**4 466 577**	**225,8%**	**6 331 305**	**320,0%**	**8 493 755**	**821,4%**	**8 493 755**	**821,4%**	**8 359 958**	**337,4%**	**1,6%**

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	167 455	2,0%	132 869	1,6%	118 824	1,4%	8 062 983	95,1%	8 482 131	21,5%	(49 961)	(,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	399 331	7,6%	131 662	2,5%	134 238	2,5%	4 600 525	87,4%	5 265 756	13,4%	1 329	-	-	-
Receivables from Non-exchange Transactions - Property Rates	529 007	5,7%	325 024	3,5%	313 517	3,4%	8 178 488	87,5%	9 346 036	23,7%	(37 175)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	63 248	2,3%	42 380	1,5%	39 328	1,4%	2 646 636	94,8%	2 791 591	7,1%	(19 115)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	78 328	2,5%	47 914	1,5%	51 152	1,6%	2 939 102	94,3%	3 116 496	7,9%	(13 646)	(,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	,3%	132	,6%	298	1,4%	20 240	97,7%	20 726	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	168 876	2,0%	187 005	2,2%	173 423	2,1%	7 819 423	93,7%	8 348 727	21,2%	27 408	,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 046	,7%	6 546	,3%	4 028	,2%	1 981 148	98,8%	2 004 768	5,1%	(164 281)	(8,2%)	-	-
Total By Income Source	**1 419 346**	**3,6%**	**873 532**	**2,2%**	**834 809**	**2,1%**	**36 248 544**	**92,1%**	**39 376 232**	**100,0%**	**(255 441)**	**(,6%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	122 430	3,6%	86 617	2,5%	84 914	2,5%	3 123 856	91,4%	3 417 818	8,7%	2 124	,1%	-	-
Commercial	649 090	4,3%	364 682	2,4%	359 411	2,4%	13 677 025	90,9%	15 050 209	38,2%	22 855	,2%	-	-
Households	603 295	3,3%	355 381	1,9%	357 148	2,0%	16 986 061	92,8%	18 301 884	46,5%	(280 419)	(1,5%)	-	-
Other	44 531	1,7%	66 852	2,6%	33 335	1,3%	2 461 603	94,4%	2 606 321	6,6%	-	-	-	-
Total By Customer Group	**1 419 346**	**3,6%**	**873 532**	**2,2%**	**834 809**	**2,1%**	**36 248 544**	**92,1%**	**39 376 232**	**100,0%**	**(255 441)**	**(,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	410 245	4,0%	285 208	2,8%	368 759	3,6%	9 180 078	89,6%	10 244 289	44,0%
Bulk Water	4 419	,7%	6 566	1,0%	14 268	2,1%	650 232	96,3%	675 485	2,9%
PAYE deductions	(1 365)	(149,3%)	(5)	(,5%)	(68)	(7,4%)	2 351	257,3%	914	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(10 276)	106,0%	7	(,1%)	(17 315)	178,6%	17 887	(184,5%)	(9 697)	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	283 730	2,7%	78 636	,8%	412 030	4,0%	9 643 020	92,6%	10 417 417	44,8%
Auditor-General	(452)	(1,8%)	580	2,4%	2 099	8,5%	22 379	90,9%	24 607	,1%
Other	55 570	2,9%	(5 181)	(,3%)	52 234	2,7%	1 814 881	94,6%	1 917 504	8,2%
Medical Aid deductions	2 901	100,0%	-	-	-	-	-	-	2 901	-
Total	**744 773**	**3,2%**	**365 812**	**1,6%**	**832 007**	**3,6%**	**21 330 830**	**91,7%**	**23 273 421**	**100,0%**